Financial Plan under City Sanitation Plan (CSP)- Template

Developed by:

**Centre for Good Governance (CGG) (in partnership with CSE)**

Dr. MCR HRD Institute Campus  
Road No. 25, Jubilee Hills

Hyderabad – 500 033, Telangana

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**Abbreviations**

AMRUT : Atal Mission for Rejuvenation and Urban Transformation

ARV : Annual Rental Value

BPS : Building Penalisation Scheme

CAGR : Compound Annual Growth Rate

CGG : Centre for Good Governance

CSE : Centre for Science and Environment

CSP : City Sanitation Plan

DCB : Demand Collection and Balance

DEABAS : Double-Entry-Accrual-Based-Accounting-System

D&O : Dangerous & Offensive

FC : Finance Commission

FOP : Financial Operating Plan

FY : Financial Year

GoI : Government of India

LRS : Layout Regularisation Scheme

O&M : Operation and Maintenance

SAS : Self-Assessment System

SBM : Swachh Bharat Mission

SFC : State Finance Commissions

SLB : Service Level Benchmarking

ULB : Urban Local Body

# Overview of Municipal Finance

The analysis presented in this chapter is based on this information provided by BNPP. The information pertaining to financial years 2013-14 to 2016-17 were obtained from their accounts book and budget documents provided by BNPP. In addition, other relevant operating and financial information including details of Demand, Collection and Balance (DCB) relating to property tax, water connections, number of toilets, etc., necessary for analysing sanitation finances were also collected. There are over 200 individual budget heads and have been recast into Revenue and Capital Accounts and have been analysed in detail based on important financial indicators.

**Revenue Account**: The revenue account represents operating income and expenditure items of the Urban Local Bodies (ULBs). All recurring items of income and expenditure are included under this head. The breakup of this head includes income from tax, non-tax and transfers including non-plan grants, establishments (salaries and wages) costs, Operations and Maintenance (O&M) cost, interest payments, etc.

**Capital Account**: Capital Account includes the non-recurring items of income and expenditures in respect of loans, grants and contributions from state and central governments under various schemes.

**Table 1: Overall Status of Finance**

| **#** | **Particulars** | **Year 1** | **Year 2** | **Year 3** | **Year 4** |
| --- | --- | --- | --- | --- | --- |
|  | Revenue Income |  |  |  |  |
|  | Revenue Expenditure |  |  |  |  |
|  | **Surplus / (Deficit)** |  |  |  |  |
|  | Capital Income |  |  |  |  |
|  | Capital Expenditure |  |  |  |  |
|  | **Surplus / (Deficit)** |  |  |  |  |
|  | Total Income |  |  |  |  |
|  | Total Expenditure |  |  |  |  |
|  | **Total Surplus / (Deficit)** |  |  |  |  |

Source: Compiled from Municipal Accounts

**Figure 1: Total Income v/s Expenditure Figure 2: Growth Rate of Total Income & Expenditure**

**(Year 1- Year 4)) (Year 1- Year 4))**

|  |  |
| --- | --- |
| *(Figures Rs. in lakhs)* | (in %) |
|  |  |

Source: Compiled from Municipal Accounts

**Figure 3: Overall Surplus / (Deficit)**

Source: Compiled from Municipal Accounts



## Revenue Account

Under the head of Revenue account, all the recurring items of Income and Expenditure are included. The breakup of this head includes taxes and non-taxes such as fee, charges, rent from municipal properties, etc., levied/collected by the ULB, municipal share of taxes levied and assigned by the State Government, and miscellaneous receipts on the revenue income side; and salaries, administrative, Operation and Maintenance (O&M) cost, sundry expenditure, etc., incurred by the ULB on the revenue expenditure side.



### Revenue Income

It includes income / receipts from all taxes, non-taxes / charges, cess, income from municipal properties, devolutions of assigned revenues from state government, etc.

**Table 2: Revenue Income**

| **#** | **Particulars** | **Year 1** | | **Year 2** | | **Year 3** | | **Year 4** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amo.** | **%** | **Amo.** | **%** | **Amo.** | **%** | **Amo.** | **%** |
|  | Tax Revenue |  |  |  |  |  |  |  |  |
|  | Non-Tax Revenue |  |  |  |  |  |  |  |  |
|  | Assigned Revenue |  |  |  |  |  |  |  |  |
|  | Other Income |  |  |  |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | | | | | |

Source: Compiled from Municipal Accounts

**OBSERVATIONS**

Figure : Growth Rate of Major Components of Revenue Income

Source: Compiled from Municipal Accounts of Bijnor Nagar Palika Parishad

#### Tax Revenue

House/Property Tax, Advertisement Tax and Water Tax under the tax revenue, details of which is given in Table 3:

**Table 3: Components of Tax Revenue**

| **#** | **Particulars** | **2013-14** | | **2014-15** | | **2015-16** | | **2016-17** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
|  | House Tax |  |  |  |  |  |  |  |  |
|  | Water Tax |  |  |  |  |  |  |  |  |
|  | Advertisement Tax |  |  |  |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |  |  |  |
| *(Amount = Rs. in Lakhs)* | | | | | | | | | |

Source: Compiled from Municipal Accounts

Observations:

**House/Property Tax**

| **Table 4: Category-wise House Tax Assessments** | | |
| --- | --- | --- |
| **#** | **Particulars** | **Number** |
|  | Residential |  |
|  | Non-Residential / Commercial |  |
|  | **Total** |  |
| Source: House Tax Records | | |

**Table 5: Current Demand & Collection and Collection Efficiency of House Tax**

| **#** | **Financial Year** | **Demand** | **Collection** | **Collection Efficiency (%)** |
| --- | --- | --- | --- | --- |
|  | **Year 1** |  |  |  |
|  | **Year 2** |  |  |  |
|  | **Year 3** |  |  |  |
|  | **Year 4** |  |  |  |
| *(Rs. in Lakhs)* | | | | |

Source: Holding Tax Records

**Advertisement Tax**

Advertisement Tax, even though contributes to only around 1.5% of the total tax revenue, is another source of tax income and it is levied on any advertisement which is displayed to public view. This includes hoardings, posters, wall paintings, etc. The basis of assessment is the size of the advertisement.

**Table 6: Current Demand & Collection and Collection Efficiency of Advertisement Tax**

| **#** | **Financial Year** | **Demand** | **Collection** | **Collection Efficiency (%)** |
| --- | --- | --- | --- | --- |
|  | **Year 1** |  |  |  |
|  | **Year 2** |  |  |  |
|  | **Year 3** |  |  |  |
|  | **Year 4** |  |  |  |
| *(Rs. in Lakhs)* | | | | |

Source: Advertisement Tax Records

**Water Tax**

**Table 7: Current Demand & Collection and Collection Efficiency of Water Tax**

| **#** | **Financial Year** | **Demand** | **Collection** | **Collection Efficiency (%)** |
| --- | --- | --- | --- | --- |
|  | **Year 1** |  |  |  |
|  | **Year 2** |  |  |  |
|  | **Year 3** |  |  |  |
|  | **Year 4** |  |  |  |
| *(Rs. in Lakhs)* | | | | |

Source: Water Tax Records

#### Non-Tax Revenue

Non-Tax revenue plays an important role in augmenting the finance of local bodies.

**Income from Municipal Properties (Shops, Commercial Complexes, etc.)**

**Table 8: Demand and Collection of Rent from Municipal Properties**

| **#** | **Year** | **Demand** | **Collection** | **Collection Efficiency (%)** |
| --- | --- | --- | --- | --- |
| *(Rs. in Lakhs)* | |
|  | **Year 1** |  |  |  |
|  | **Year 2** |  |  |  |
|  | **Year 3** |  |  |  |
|  | **Year 4** |  |  |  |

Source: Records of Municipality

**License Fee**

Every person who intends to use any premises to run a trade or business has to take a licence from the ULB.

**Water Charges**

**Table 9: Collections under Water Supply Services**

| **#** | **Year** | **Demand** | | | **Collection** | | | **Total Collection Efficiency (%)** | **Current Collection Efficiency (%)** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Arrears** | **Current** | **Total** | **Arrears** | **Current** | **Total** |
|  | **Year 1** |  |  |  |  |  |  |  |  |
|  | **Year 2** |  |  |  |  |  |  |  |  |
|  | **Year 3** |  |  |  |  |  |  |  |  |
|  | **Year 4** |  |  |  |  |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | | | | | |

Source: Records of Municipality

#### Assigned Revenue

Assigned revenue refers to various tax/duty/cess/surcharge/levy, etc., proceeds of which are collected by the State Government through its departments and subsequently devolved to ULBs. Collection of such revenue is governed by relevant Act(s) of state government. Typical examples of assigned revenue include entertainment tax, surcharge on stamp duty, local cess/surcharge on land revenue, lease amount of mines and minerals, sale proceeds of social forestry plantations, etc. below.

**Surcharge on Stamp duty:** Surcharge on Stamp Duty is levied @ 2% of the value of the instrument and collected by Registration Department at the time of registration of properties within the municipal areas and that amount is being assigned to ULBs. It is assigned on quarterly basis. These amounts are remitted to the municipalities to the extent of 90% and the remaining 10% is retained by the department towards administrative charges.

The details of receipt under Stamp Duty and Cinema Show Tax is provided in table given below:

**Table 10: Income from Assigned Revenue**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **#** | **Particulars** | **Year 1** | **Year 2** | **Year 3** | **Year 4** |
|  | Cinema Show Tax |  |  |  |  |
|  | Surcharge on Stamp Duty |  |  |  |  |
|  | **Total** |  |  |  |  |
|  | **% to the Revenue Income** |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | |

Source: Municipal Accounts

**Revenue Income from Sanitation Related Services**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **#** | **Particulars** | **Year 1** | **Year 2** | **Year 3** | **Year 4** |
|  | Cinema Show Tax |  |  |  |  |
|  | Surcharge on Stamp Duty |  |  |  |  |
|  | **Total** |  |  |  |  |
|  | **% to the Revenue Income** |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | |

### Revenue Expenditure

The major items of revenue expenditure of the books of accounts of the municipality may be classified as expenditures towards establishments, administration, O&M of services, sundry expenditure, etc.

**Table 11: Revenue Expenditure**

| **#** | **Particulars** | **Year 1** | | **Year 2** | | **Year 3** | | **Year 4** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
|  | Establishment Expenditure |  |  |  |  |  |  |  |  |
|  | Administrative Expenditure |  |  |  |  |  |  |  |  |
|  | O&M Expenses |  |  |  |  |  |  |  |  |
|  | Other Expenditure |  |  |  |  |  |  |  |  |
|  | **Total** |  |  |  |  |  |  |  |  |
| *(Amount=Rs. in Lakhs)* | | | | | | | | | |

Source: Compiled from Municipal Accounts

**Figure 5: Growth Rate of Revenue Expenditure**

Source: Compiled from Municipal Accounts

### Service Level Benchmarking (SLB) Framework

**Table 12: Service Level Benchmarking Status**

| **#** | **Particulars** | **Amount (Rs. in Lakhs)** | | |
| --- | --- | --- | --- | --- |
| **Year 1** | **Year 2** | **Year 3** |
|  | **Water Supply** |  |  |  |
| **I** | **Revenue Income** |  |  |  |
| i | Revenue Demand from User Charges |  |  |  |
| ii | Revenue demand from Tax / Cess |  |  |  |
| iii | Revenue demand from Other Revenues (e.g. Connection Costs / Donations, etc.) |  |  |  |
|  | **Total Income** |  |  |  |
| **II** | **Revenue Expenditure** |  |  |  |
| i | Regular Staff and Administration |  |  |  |
| ii | Outsourced / Contract Staff Costs |  |  |  |
| iii | Electricity Charges / Fuel Costs |  |  |  |
| iv | Chemical Costs |  |  |  |
| v | Repairs / Maintenance Costs |  |  |  |
| vi | Bulk (Raw/Treated) Water Charges |  |  |  |
| vii | Other Costs |  |  |  |
|  | **Total Expenditure** |  |  |  |
|  | **Cost Recovery (%)** |  |  |  |
|  | **Solid Waste Management** |  |  |  |
| **I** | **Revenue Income** |  |  |  |
| i | Tax / Cess - Solid Waste only |  |  |  |
| ii | User Charges |  |  |  |
| iii | Fixed Charges based on Property Tax / State Taxes / Cess / Surcharges |  |  |  |
| iv | Sale of Recyclables |  |  |  |
| v | Sale from Processing – Compost / Energy |  |  |  |
| vi | Royalty |  |  |  |
| vii | Others (Specify) |  |  |  |
|  | **Total Income** |  |  |  |
| **II** | **Revenue Expenditure** |  |  |  |
| i | Regular Staff & Administration |  |  |  |
| ii | Outsourced / Contracted Staff Costs |  |  |  |
| iii | Electricity Charges / Fuel Costs |  |  |  |
| iv | Chemical Costs |  |  |  |
| v | Repair / Maintenance Costs |  |  |  |
| vi | Contracted Services Cost |  |  |  |
| vii | Other Costs (Specify) |  |  |  |
|  | **Total Expenditure** |  |  |  |
|  | **Cost Recovery (%)** |  |  |  |

## Capital Account

ULBs spend significant amounts on various capital works, such as creation of infrastructure assets, water supply assets, drainage works, roads, purchase of vehicles, plant and machinery, etc., and thus it seems to be a major concern on the part of the ULBs to mobilize adequate funds. ULBs’ funds for capital expenditure are a mix of loans, grants, assistance from financial institutions and from its own sources. Income and expenditure items under this account are primarily non-recurring in nature.



### Capital Income

The Capital Income consists of grants towards capital works from State and Central Governments, donor agencies under various programmes, income from sale of capital assets, etc.

**Figure 6: Capital Income and Growth Rate**

Source: Compiled from Municipal Accounts

### Capital Expenditure

The capital expenditure includes all expenditure incurred on creation/ acquisition of capital including construction of buildings and infrastructure systems, purchase of furniture, plant/ equipment, machinery and vehicles. Capital expenditure is the expenditure, the benefit of which is available to the organization for a considerably longer period. In other words, capital expenditure is one which results in creation of a fixed asset or increase the capacity or useful life of a fixed asset that already exists.

**Figure 7: Capital Expenditure and Growth Rate**

Source: Compiled from Municipal Accounts

# Financial Plan

The financial plan covers the identification of projects with the estimated cost, financial projection and Financial Operating Plan (FOP) for five years, i.e., 2018-19 to 2022-23. The financial projections are done based on the Compound Annual Growth Rate (CAGR). With this financial projection and the financial requirement, the FOP is worked out which is discussed in the later section.



## Projects Proposed under City Sanitation Plan

After due consultations with the CSTF and ULB, a list of projects should be identified for each sanitation sector. These identified projects are phased out for implementation.

**Table 13: Revenue Expenditure**

| **Project Sector** | **Total Cost** | **Yr 1** | **Yr 2** | **Yr 3** | **Yr 4** | **Yr 5** | **Probable Source of Funds** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** |
| **Water Supply** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |  |
| *Planning Studies* |  |  |  |  |  |  |  |
| **Total Water Supply** |  |  |  |  |  |  |  |
| **Access to Sanitation** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |  |
| *Planning Studies* |  |  |  |  |  |  |  |
| **Total Access to Sanitation** |  |  |  |  |  |  |  |
| **Storm Water Management** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |  |
| *Planning Studies* |  |  |  |  |  |  |  |
| **Total Storm Water Drainage** |  |  |  |  |  |  |  |
| **Wastewater & Faecal Sludge** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |  |
| *Planning Studies* |  |  |  |  |  |  |  |
| **Total WW & Faecal Sludge** |  |  |  |  |  |  |  |
| **Solid Waste Management** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |  |
| *Planning Studies* |  |  |  |  |  |  |  |
| **Total SWM** |  |  |  |  |  |  |  |
| **Institutional** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |  |
| **Total Institutional** |  |  |  |  |  |  |  |
| **Total CSP Projects** |  |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |  |
| *Yearly O&M* |  |  |  |  |  |  |
| *Planning Studies* |  |  |  |  |  |  |
| **Total Cost of CSP Projects** |  |  |  |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | | | |

## Calculation of Growth Rates for Financial Projections

Various income and expenditure heads are clubbed together for financial projections. The income-heads which are buoyant in nature are projected separately so potential of revenue increase can be utilized to the maximum. Income and expenditure with their annual growth rate and CAGR has been calculated and presented in the following Table:

**Table 14: Calculation of Growth Rates**

| **Particulars** | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **CAGR** |
| --- | --- | --- | --- | --- | --- |
| *Income & Expenditure Figures = Rs. in Lakhs*  *Growth Rate = %* | | | | | |
| **Income from Taxes** |  |  |  |  |  |
| **House Tax** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Advertisement Tax & Fee** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Water Tax** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Fee & User Charges** |  |  |  |  |  |
| **Licence Fee** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Income from water Tanker** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Income from Jal Mulya** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Birth & Death Certificate** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Tender Fee** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Contractor Registration Fee** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Oth Head-Fee & User Charges** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Income - Municipal Properties** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Assigned Revenue** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Other Income** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Capital Income** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Est’ment Expenditure** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Admi. Expenditure** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **O&M Expenditure** |  |  |  |  |  |
| Growth Rate |  | -7.74 | 150.21 | -61.29 |  |
| **Other Expenditure** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |
| **Capital Expenditure** |  |  |  |  |  |
| Growth Rate |  |  |  |  |  |

With the CAGR and the rates of growth for the different income and expenditure heads, the municipal finance has been projected for the next five years keeping in mind the various revenue improvement reforms already taken up and to be taken up by the ULB.

## Financial Operating Plan (FOP)

Financing of any project is a crucial task. As the phasing of project work is done, accordingly, there is need to have plan for financial requirement for completion of the project. Financial Operating Plan (FOP) is a multiyear concept. Projects has to be phased out as per the availability of fiscal resources with the governments.

As per the source of funding given in Table 15, the share has been taken into consideration while working out the FOP. For the Swachh Bharat Mission (SBM) related projects like treatment plants, composting plants, septage management, etc., the Government of India, state governments, and ULB’s share are taken as per the SBM guidelines. Similar exercise was incorporated for other projects which would be able to secure state-level funding. A detailed funding pattern is given in ***Annexure V***.

**Table 15: Contribution by GoI, State Government and ULB**

| **Funding Source** | **Total** | **2018-19** | **2019-2020** | **2020-21** | **2021-22** | **2022-23** |
| --- | --- | --- | --- | --- | --- | --- |
| **GoI** |  |  |  |  |  |  |
| **State Government** |  |  |  |  |  |  |
| **ULB** |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | | |

In Table 16, the revenue income and expenditure has been derived from the projections made

**Table 16: Financial Operating Plan (FOP)**

| **#** | **Particulars** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | Op Balance |  |  |  |  |  |
| 2 | Revenue Income |  |  |  |  |  |
| 3 | Revenue Expenditure |  |  |  |  |  |
| 4 | O&M of New Infrastructure |  |  |  |  |  |
| 5 | **Revenue Surplus (1+2-3-4)** |  |  |  |  |  |
| 6 | Total Capital Income |  |  |  |  |  |
| 7 | Capital Expenditure |  |  |  |  |  |
| 8 | **Capital Surplus (6-7)** |  |  |  |  |  |
| 9 | Total Income (2+6) |  |  |  |  |  |
| 10 | Total Expenditure (3+4+7) |  |  |  |  |  |
| 11 | **Surplus / (Deficit) (9+15-10)** |  |  |  |  |  |
| 12 | Operating Ratio (3/2) |  |  |  |  |  |
| 13 | Debt Serving Ratio |  |  |  |  |  |
| 14 | Closing Balance (1+11+15+16+17-18) |  |  |  |  |  |
| 15 | Beneficiary Contribution |  |  |  |  |  |
| 16 | Other sources/PPP |  |  |  |  |  |
| 17 | Loans/Borrowings |  |  |  |  |  |
| 18 | Debt Service @ 10% |  |  |  |  |  |
| *(Rs. in Lakhs)* | | | | | | |

In addition to the revenue from existing services/revenue-heads, revenue from the proposed project is also being projected along with their O&M cost once the projects are completed. The total capital income comprises the projection of the present municipal capital income component (other than scheme-based funding like SBM) and share of Centre and State Governments for the proposed new projects. Similarly, the capital expenditure includes the projection of the present municipal capital expenditure component (excluding scheme-based funding) and the capital cost of proposed new projects.

An important aspect that needs to be considered in raising financial resources is Public-Private Partnership (PPP). It is proposed to opt for PPP option not only for financial purpose but also for technical and service sustainability purpose.

## Implementation of FOP and Suggestion for Improving Resources

The main objective of the FOP is to generate the resources for the assessment of investment sustainability. As mentioned earlier that the total investment cost would be financed by three sources: Government of India, State Government and ULB. The assumptions were finalized based on past trends and based on the suggestions given by the senior municipal functionaries emerged during the detailed discussion.

Source of funding is worked out separately for each proposed project considering the government schemes available and wherever feasible PPP options are proposed. PPP options proposed in few projects like SWM are explained in the earlier section.

The growth rate considered for each head for the projection of Municipal finance is kept realistic by considering all the reforms that the ULB has undertaken and would take up in the coming years. For the purpose of financial sustainability, the O&M component is also considered in the FOP. However, it is very important that the ULB make efforts to achieve the growth rates which are assumed for various income-heads as a part of FOP preparation for successful implementation of CSP.

***Annexure I: Details of Income of Bijnor Nagar Palika Parishad***

| **#** | **Particulars** | **Year 1** | **Year 2** | **Year 3** | **Year 4** |
| --- | --- | --- | --- | --- | --- |
| Rs. in Lakhs | | | | | |
|  | **Income from Taxes** |  |  |  |  |
| 1 | House Tax |  |  |  |  |
| 2 | Advertisement Tax & Fee |  |  |  |  |
| 3 | Water Tax |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Income from Fee & User Charges** |  |  |  |  |
| 1 | Licence Fee |  |  |  |  |
| 2 | Income from water Tanker |  |  |  |  |
| 3 | Income from Jal Mulya |  |  |  |  |
| 4 | Income from Map Passing |  |  |  |  |
| 5 | Income from Jal Kal |  |  |  |  |
| 6 | Birth & Death Cetificate |  |  |  |  |
| 7 | Contractor Registration Fee |  |  |  |  |
| 8 | Income from Population |  |  |  |  |
| 9 | Registration Fee |  |  |  |  |
| 10 | Tender Fee |  |  |  |  |
| 11 | Budh Bazar Licence Renewal Fee |  |  |  |  |
| 12 | Hakker Regn. Fee |  |  |  |  |
| 13 | Ta Ha Arakshan |  |  |  |  |
| 14 | Thekka Numaish |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Income from Municipal Properties** |  |  |  |  |
| 1 | Rent Shop/Stalls |  |  |  |  |
| 2 | Copying Fee |  |  |  |  |
| 3 | Income from Exhibition Contract |  |  |  |  |
| 4 | Budh Bazar Rent |  |  |  |  |
| 5 | Premium - Shop Rent |  |  |  |  |
| 6 | Premium - Punjabi Market |  |  |  |  |
| 7 | Premium - Other |  |  |  |  |
| 8 | Premium - RTS |  |  |  |  |
| 9 | Shop Transfer Fee |  |  |  |  |
| 10 | Advance Premium Rent |  |  |  |  |
| 11 | Security Deposited from Shop & Contractors |  |  |  |  |
| 12 | Rent Arazi |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Assigned Revenue** |  |  |  |  |
| 1 | Cinema Show Tax |  |  |  |  |
| 2 | Income from 2% Stamp Fee |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Other Income** |  |  |  |  |
| 1 | Interest on Bank Accounts |  |  |  |  |
| 2 | Other Mis. Income |  |  |  |  |
| 3 | Income from Training |  |  |  |  |
| 4 | Inexplained Receipts |  |  |  |  |
| 5 | Misc. Receipts |  |  |  |  |
| 6 | Income From R.T.I |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Total Revenue Income** |  |  |  |  |
|  | **Capital Income** |  |  |  |  |
| 1 | State Finance Commission |  |  |  |  |
| 2 | Central Finance Commission |  |  |  |  |
| 3 | Crematorim-Graveyard Scheme |  |  |  |  |
| 4 | Sewerage/Strom Water Drainage |  |  |  |  |
| 5 | Urban Development |  |  |  |  |
| 6 | Swachh Bharat Mission |  |  |  |  |
| 7 | Naya Savera |  |  |  |  |
| 8 | Auction of Shops |  |  |  |  |
| 9 | Other Grant |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Total Capital Income** |  |  |  |  |
|  | **Total Income** |  |  |  |  |

Source: Compiled from Municipal Accounts

***Annexure II: Details of Expenditure of Bijnor Nagar Palika Parishad***

| **#** | **Particulars** | **Year 1** | **Year 2** | **Year 3** | **Year 4** |
| --- | --- | --- | --- | --- | --- |
| Rs. in Lakhs | | | | | |
|  | **Establishment Expenditure** |  |  |  |  |
| 1 | Salaries |  |  |  |  |
| 2 | Bhavishya Nidhi |  |  |  |  |
| 3 | To Group Insurance |  |  |  |  |
| 4 | To R.D. Exps. |  |  |  |  |
| 5 | To Dress Exps. |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Administrative Expenditure** |  |  |  |  |
| 1 | LIP |  |  |  |  |
| 2 | Insurance |  |  |  |  |
| 3 | Earth Quake Fund |  |  |  |  |
| 4 | Internet bill |  |  |  |  |
| 5 | Printer Repair |  |  |  |  |
| 6 | Photocopy |  |  |  |  |
| 7 | Printing & Stationary |  |  |  |  |
| 8 | Cartage Refilling |  |  |  |  |
| 9 | Telephone Bill Exps. |  |  |  |  |
| 10 | Audit Fee |  |  |  |  |
| 11 | Double entry system Exps. |  |  |  |  |
| 12 | Travelling Exps. |  |  |  |  |
| 13 | Registration Exps. |  |  |  |  |
| 14 | Postage Exps. |  |  |  |  |
| 15 | Service Tax etc. Exps. |  |  |  |  |
| 16 | T.D.S. Etc. Exps. |  |  |  |  |
| 17 | Vat etc. Exps. |  |  |  |  |
| 18 | Photo & Video Graphy etc. Exps |  |  |  |  |
| 19 | Donation Exps. |  |  |  |  |
| 20 | Legal Exps. |  |  |  |  |
| 21 | Cashier risk Exps. |  |  |  |  |
| 22 | Library Exps. |  |  |  |  |
| 23 | Meeting |  |  |  |  |
| 24 | Advocate Fee |  |  |  |  |
| 25 | Refreshment Exps. |  |  |  |  |
| 26 | Data Entry Exps. |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **O&M Expenditure** |  |  |  |  |
| 1 | Roads, Nala & Pulliya |  |  |  |  |
| 2 | Building |  |  |  |  |
| 3 | Others Repairs |  |  |  |  |
| 4 | Inspection |  |  |  |  |
| 5 | Leakage Repair |  |  |  |  |
| 6 | Painting |  |  |  |  |
| 7 | Plant Exp |  |  |  |  |
| 8 | Toilet Exp |  |  |  |  |
| 9 | Generator & Diesel Exps |  |  |  |  |
| 10 | Diesel Exps. |  |  |  |  |
| 11 | Oil |  |  |  |  |
| 12 | Sanitation Exps. |  |  |  |  |
| 13 | Car Hire Charges |  |  |  |  |
| 14 | Rent of Generator |  |  |  |  |
| 15 | Advertisement Exps. |  |  |  |  |
| 16 | Lime Exps. |  |  |  |  |
| 17 | Chemical Exps. |  |  |  |  |
| 18 | Pipe Line Exps. |  |  |  |  |
| 19 | Tube well Liffting etc. Exps |  |  |  |  |
| 20 | Loading Exps. |  |  |  |  |
| 21 | Motor Exps. |  |  |  |  |
| 22 | Tube well Exps. |  |  |  |  |
| 23 | Deposit Return & Shop Security Re |  |  |  |  |
| 24 | Netet Exps. |  |  |  |  |
| 25 | Billing Powder etc. Exps. |  |  |  |  |
| 26 | Foging Exps. |  |  |  |  |
| 27 | Conveyance Exps. |  |  |  |  |
| 28 | Tent Exps. |  |  |  |  |
| 29 | Electric goods consumed |  |  |  |  |
| 30 | Bleaching Powder Exps. |  |  |  |  |
| 31 | Starter |  |  |  |  |
| 32 | Tractor Trolly etc |  |  |  |  |
| 33 | Water Cooler |  |  |  |  |
| 34 | Fittings |  |  |  |  |
| 35 | JCB |  |  |  |  |
| 36 | Parks etc. Exps. |  |  |  |  |
| 37 | Quilt Distributed |  |  |  |  |
| 38 | Ren Basera |  |  |  |  |
| 39 | Lightning Exps. |  |  |  |  |
| 40 | Water Harvesting Exps. |  |  |  |  |
| 41 | Alav Exps |  |  |  |  |
| 42 | Auction Exps |  |  |  |  |
| 43 | Function in Numaish |  |  |  |  |
| 44 | Dogs Etc. Catching |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Other Expenditure** |  |  |  |  |
| 1 | Exps. |  |  |  |  |
| 2 | Other Mics. Exps. |  |  |  |  |
| 3 | National Festivals Exps. |  |  |  |  |
| 4 | Festival Exps. |  |  |  |  |
| 5 | Music Program, Game & Sports Exps. |  |  |  |  |
| 6 | Festivals etc. Exps. |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Total Revenue Expenditure** |  |  |  |  |
|  | **Capital Expenditure** |  |  |  |  |
| 1 | Refund of Bank loan |  |  |  |  |
| 2 | Exps. Under Nayasavera |  |  |  |  |
| 3 | Swatch Bharat Mission Exps. |  |  |  |  |
| 4 | Building |  |  |  |  |
| 5 | Roads |  |  |  |  |
| 6 | Nala & Pulliya |  |  |  |  |
| 7 | Furniture & Fixture |  |  |  |  |
| 8 | Dustbin |  |  |  |  |
| 9 | Mobile Phone |  |  |  |  |
| 10 | Safe |  |  |  |  |
| 11 | Jack |  |  |  |  |
| 12 | Solar Light |  |  |  |  |
| 13 | Vehicle |  |  |  |  |
| 14 | Toilet Construction |  |  |  |  |
| 15 | Tubewell (Board Fund) |  |  |  |  |
| 16 | Pipeline |  |  |  |  |
| 17 | Electrical Equipment |  |  |  |  |
| 18 | Generator |  |  |  |  |
| 19 | C.C.T.V Camera |  |  |  |  |
| 20 | Hydraulic Trowlli |  |  |  |  |
| 21 | Auto Level Machine |  |  |  |  |
| 22 | Tanker |  |  |  |  |
| 23 | Jal Kal Goods |  |  |  |  |
| 24 | Water Cooler System |  |  |  |  |
| 25 | Battery |  |  |  |  |
| 26 | Hydraulic Moter |  |  |  |  |
| 27 | Other Assets |  |  |  |  |
| 28 | Rikshaw |  |  |  |  |
| 29 | Three-wheeler |  |  |  |  |
| 30 | A.C. & Stabilizer |  |  |  |  |
| 31 | Tractor, Trolley & Container |  |  |  |  |
| 32 | Lock |  |  |  |  |
| 33 | Computer |  |  |  |  |
| 34 | Hand Pump |  |  |  |  |
| 35 | Pipe |  |  |  |  |
| 36 | Stand-post |  |  |  |  |
| 37 | Tank |  |  |  |  |
| 38 | Tanki |  |  |  |  |
| 39 | Fan |  |  |  |  |
| 40 | Computer Online System |  |  |  |  |
| 41 | Barat Ghar |  |  |  |  |
| 42 | J.C.B |  |  |  |  |
| 43 | Mobile Toilet |  |  |  |  |
| 44 | Motor |  |  |  |  |
| 45 | Printer Scanner |  |  |  |  |
| 46 | Shops |  |  |  |  |
|  | ***Sub-Total*** |  |  |  |  |
|  | **Total Capital Expenditure** |  |  |  |  |
|  | **Total Expenditure** |  |  |  |  |

Source: Compiled from Municipal Accounts

***Annexure III: Detailed List of Projects***

*(Rs. in Lakhs)*

| **Project Name** | **Total Cost** | **Yr 1** | **Yr 2** | **Yr 3** | **Yr 4** | **Yr 5** |
| --- | --- | --- | --- | --- | --- | --- |
| **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** |
| **Water Supply** |  |  |  |  |  |  |
| **Infrastructure** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |
| *Yearly Operation & Maintenance* |  |  |  |  |  |  |
| **Infrastructure Sub-Total** |  |  |  |  |  |  |
| **Planning Studies and Reforms** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Planning Studies Sub-Total** |  |  |  |  |  |  |
| **Total Water Supply** |  |  |  |  |  |  |
| **Access to Sanitation and Toilet** |  |  |  |  |  |  |
| **Infrastructure** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |
| *Yearly Operation & Maintenance* |  |  |  |  |  |  |
| **Infrastructure Sub-Total** |  |  |  |  |  |  |
| **Planning Studies and Reforms** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Planning Studies Sub-Total** |  |  |  |  |  |  |
| **Total Access to Sanitation and Toilet** |  |  |  |  |  |  |
| **Storm Water Management** |  |  |  |  |  |  |
| **Infrastructure** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |
| *Yearly Operation & Maintenance* |  |  |  |  |  |  |
| **Infrastructure Sub-Total** |  |  |  |  |  |  |
| **Planning Studies and Reforms** |  |  |  |  |  |  |
| Geo mapping of all major (17 no.s) and minor drains |  |  |  |  |  |  |
| Mapping of all water-logged areas (six) and ponds (four) |  |  |  |  |  |  |
| **Planning Studies Sub-Total** |  |  |  |  |  |  |
| **Total Storm Water Drainage** |  |  |  |  |  |  |
| **Wastewater & Faecal Sludge** |  |  |  |  |  |  |
| **Infrastructure** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| *Operation & Maintenance* |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |
| *Yearly Operation & Maintenance* |  |  |  |  |  |  |
| **Infrastructure Sub-Total** |  |  |  |  |  |  |
| **Planning Studies and Reforms** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Planning Studies Sub-Total** |  |  |  |  |  |  |
| **Total Wastewater & Faecal Sludge** |  |  |  |  |  |  |
| **Solid Waste Management** |  |  |  |  |  |  |
| **Infrastructure** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Infrastructure Sub-Total** |  |  |  |  |  |  |
| **Planning Studies and Reforms** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Planning Studies Sub-Total** |  |  |  |  |  |  |
| **Total Solid Waste Management** |  |  |  |  |  |  |
| **Institutaional** |  |  |  |  |  |  |
| **Infrastructure** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
| *Yearly Capital Investment* |  |  |  |  |  |  |
| *Yearly Operation & Maintenance* |  |  |  |  |  |  |
| **Infrastructure Sub-Total** |  |  |  |  |  |  |
| **Yearly Investment** |  |  |  |  |  |  |
| **Total Institutional** |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |

***Annexure IV: Financial Projections***

*(Rs. in Lakhs)*

| **Particulars** | **CAGR** | **Growth Rate** | **2017-18** | **2018-19** | **2019-20** | **2020-21** | **2021-22** | **2022-23** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Income from Taxes** |  |  |  |  |  |  |  |  |
| House Tax |  |  |  |  |  |  |  |  |
| Advertisement Tax & Fee |  |  |  |  |  |  |  |  |
| Water Tax |  |  |  |  |  |  |  |  |
| **Fee & User Charges** |  |  |  |  |  |  |  |  |
| Licence Fee |  |  |  |  |  |  |  |  |
| Income from water Tanker |  |  |  |  |  |  |  |  |
| Income Jal Mulya |  |  |  |  |  |  |  |  |
| B&D Certificate |  |  |  |  |  |  |  |  |
| Tender Fee |  |  |  |  |  |  |  |  |
| Contractor Registration Fee |  |  |  |  |  |  |  |  |
| Thekka Numaish |  |  |  |  |  |  |  |  |
| Oth Head-Fee & User Charges |  |  |  |  |  |  |  |  |
| **Municipal Properties** |  |  |  |  |  |  |  |  |
| **Assigned Revenue** |  |  |  |  |  |  |  |  |
| **Other Income** |  |  |  |  |  |  |  |  |
| **Total Revenue Income** |  |  |  |  |  |  |  |  |
| **Capital Income** |  |  |  |  |  |  |  |  |
| **Total Income** |  |  |  |  |  |  |  |  |
| **Establishment Expenditure** |  |  |  |  |  |  |  |  |
| **Administrative Expenditure** |  |  |  |  |  |  |  |  |
| **O&M Expenditure** |  |  |  |  |  |  |  |  |
| **Other Expenditure** |  |  |  |  |  |  |  |  |
| **Total Revenue Expenditure** |  |  |  |  |  |  |  |  |
| **Total Capital Expenditure** |  |  |  |  |  |  |  |  |
| **Total Expenditure** |  |  |  |  |  |  |  |  |

***Annexure V: Project-wise Proposed Funding Pattern***

| **Project Name** | **GoI** | **State Government** | **ULB** |
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| **Water Supply** |  |  |  |
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| **Access to Sanitation and Toilet** |  |  |  |
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| **Storm Water Management** |  |  |  |
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| **Wastewater & Faecal Sludge** |  |  |  |
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| **Solid Waste Management** |  |  |  |
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| **Institutional** |  |  |  |
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