

PUBLIC PROVISIONING FOR THE URBAN POOR

**AN ANALYSIS OF THE
NAVI MUMBAI MUNICIPAL
CORPORATION BUDGETS (2015–20)**



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LIST OF ABBREVIATIONS

AE	Actual Estimate	NMMC	Navi Mumbai Municipal Corporation
AMRUT	Atal Mission for Rejuvenation for Urban Transformation	NULM	National Urban Livelihoods Mission
BE	Budget Estimate	PMAY(U)	Pradhan Mantri Awas Yojana (Urban)
CFC	Central Finance Commission	RAY	Rajiv Awas Yojana
CIDCO	City and Industrial Development Corporation	SBM	Swachh Bharat Mission
CS	Central Sector Scheme	SC	Scheduled Caste
CSS	Centrally Sponsored Scheme	SCM	Smart Cities Mission
HRIDAY	National Heritage City Development and Augmentation Yojana	SFC	State Finance Commission
JNNURM	Jawaharlal Nehru National Urban Renewal Mission	SJSRY	Swarna Jayanti Shahari Rozgar Yojana
LBT	Local Body Tax	ULB	Urban Local Body
MCGM	Municipal Corporation of Greater Mumbai	UT	Union Territory
MoHUA	Ministry of Housing and Urban Affairs		

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GLOSSARY OF TERMS

Budget: Estimated income/receipts and expenditure of any government particular for a financial year. In India, annual budgets are prepared and presented at the levels of the Union, State and Local Governments. The Budget is also called the Annual Financial Statement as per the provision of the Constitution of India..

TYPES OF GOVERNMENT SPENDING

Capital Expenditure: It includes the fund used to create some investments for future income and is not regular or recurring expenditure by nature. It also encompasses expenditure on buildings and related infrastructure, construction of irrigation and electricity projects, construction of bridges, purchase of vehicles, etc. and repayment of loans.

Capital Receipt: It covers the recoveries of loans given by the government in the past and earnings from disinvestment from the government-owned enterprises.

Revenue Expenditure: Funds used to keep the administration running and regular/recurring nature of expenditure like salaries and other allowances, medicines, textbooks, etc. It includes expenditure on various government services and on interest payment.

Revenue Receipt: It presents the information regarding tax revenue, on-tax revenue, debt and non-debt receipts.

TYPES OF SERVICES/SECTORS AGAINST GOVERNMENT EXPENDITURE

Economic Services/Sector: Sectors like rural development, industry, commerce and trade, agriculture, banking and transport.

General Services/Sector: Related to own maintenance, general services-line, general administration, defence, and pension and interest payment.

Social Services/Sector: It focuses on services provided by government related to health, education and also covers the development needs of underprivileged sections like Scheduled Castes, Scheduled Tribes, women, children, persons with disability and minorities.

I. INTRODUCTION

India is undergoing rapid urbanisation. It is estimated that by 2050, 60 per cent of the Indian population would be living in urban areas/cities (Livemint, 2016). With the growth of urban population, city infrastructure—transport, housing, waste management and sewerage, quality of air, green public spaces for women, the elderly and children and others—will be under tremendous pressure. Hence, the government needs to take steps towards making Indian cities systemically viable for its residents, an inclusive space, along with emphasis on environmental suitability. In recent years, Indian cities have been witnessing multiple crises such as air and noise pollution, lack of water, over-crowded settlements, unplanned and unregulated growth of urbanisation. Subsequently, with the decay of the natural environment, there has been increased poverty and inequality, high cost of living. All these factors put pressure on policy makers and implementing agencies to deliver desired services.

The delivery of quality services in municipal areas entails a huge resource, both human and capital, at

all the layers of the federal political structure. The Centre, State and Urban Local Bodies (ULBs) have their separate roles to play but in a coordinated and integrated manner. There are 8 zones/111 wards of Navi Mumbai Municipal Corporation (NMMC). The 8 zones are Belapur, Nerul, Vashi, Turbhe, Koparhairane, Ghansoli, Airoli and Digha. City planners of NMMC thought of three basic objectives while making the plan for Navi Mumbai: a planned new development, financing physical and social infrastructure through land sales, and improving Bombay by drawing off pressures for growth into the new area (Patel, 1997). The new city, comprising a number of nodes (townships) was designed to accommodate new industrial and commercial activities as well as to offer secure and affordable housing to workers. The plan anticipated to reduce homelessness in Bombay, provide residents of slums a better life and absorb migration from the countryside (Ananthakrishnan, 1998). NMMC came into existence on 1 January 1992. According to Census 2011, the total population of NMMC is 11,19,477. The city has a floating population of 2,50,000 approximately.

Sr. No.	Name of Zones	Population as Per 2011 Census	Projected Population in 2021
1	Belapur	1,43,091	2,18,641
2	Nerul	1,68,647	2,89,028
3	Vashi	1,39,371	1,81,026
4	Turbhe	1,37,864	2,16,025
5	Koparkhairane	1,80,161	2,79,250
6	Ghansoli	1,30,880	2,05,964
7	Airoli	1,60,538	2,48,834
8	Digha	59,995	92,992
	Total	11,20,547	16,31,760

Table 1.1 | Zone-wise projected population for 2021

Source: NMMC Assessment Report, AILSG, Mumbai, 2016, page 50.

Table 1.2 reveals that the so-called planning to reduce the slum population in Navi Mumbai is not happening. There are 48 slums with 41,805 households. It was reported in 2013 that even after 21 years of its formation, NMMC did not have its own Development Plan. It works on the plan provided by the City and Industrial Development Corporation (CIDCO).

This study analyses the budgetary allocation and expenditure at all the tiers of government in Navi Mumbai. The State Government and the Central Government do release grants to the Municipal Corporations and Municipal Councils for implementation of schemes of the State sector, Central Sector Schemes (CS) and Centrally Sponsored Schemes (CSS), respectively. In addition, grants on the recommendation of the State Finance Commission (SFC) and the Central Finance Commission (CFC) are released for development and maintenance work. At the Union, the Ministry of Housing and Urban Affairs (MoHUA) looks after the needs and development of urban areas across the country. The Urban Development Department is the

Number of Households	41,805
No. of slums	48
Slum population	2,09,025
Floating population	2,50,000

Table 1.2 | Other information of NMMC

Source: NMMC Assessment Report, ALLSG, Mumbai, 2016, page 50.

nodal department responsible for dealing with urban affairs related to ULBs in Maharashtra. Similarly, the Navi Mumbai Municipal Corporation and different autonomous agencies have been implementing various schemes such as Swachh Bharat Mission–Urban (SBM–U), Atal Yojana, Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Pradhan Mantri Awas Yojana–Urban (PMAY–U), etc. Navi Mumbai Municipal Corporation has been raising funds by way of taxes, fees, fines and penalties by or on behalf of Municipal Corporations and Municipal Councils from the Government, public or private bodies, from private individuals by way of grants or gifts or deposits and all interest and profits and these funds are credited to the different Municipal funds.

OBJECTIVES OF THE STUDY

The purpose of this study is to analyse the trends in allocation/release and expenditure/utilisation, taking into consideration the components most relevant to the urban poor. Additionally, it aims to develop a comprehensive and comparative understanding on budget data (at the Union and State level) with local level implementation and explore possible linkages to the 74th Constitutional Amendment Act. This will further help identify loopholes in the provisioning of municipal services to the urban poor and carry out advocacy efforts to improve services. This study analyses municipal budgets to develop training modules for civil society partners, municipal staff and activists, on municipal budgets. Broadly, the study objectives are as follows:

- Assessing the state budgets meant for urban poor and analysing the role of Centrally Sponsored Schemes such as the National Urban Livelihoods Mission (NULM), Swarna Jayanti Shahari Rozgar Yojana (SJSRY), Jawaharlal Nehru National

Urban Renewal Mission (JNNURM), Rajiv Awas Yojana (RAY), Pradhan Mantri Awas Yojana–Urban (PMAY–U), Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Swachh Bharat Mission (SBM), Smart Cities Mission (SCM)

- Analysing the trends in allocation, release and utilisation in the Municipal Budget by specifically taking into consideration the allocations made for the urban poor.
- Developing comparative linkages of the budget analysis and implementation at the local level (with respect to the 74th Constitutional Amendment).
- Developing training sessions and create awareness among civil society organisations, municipal staff and social activists by capacitating them on municipal budgets.
- Generating greater public awareness on essential mechanisms like municipal budgets and taxation.

METHODOLOGY AND DATA SOURCES

The study provides a detailed analysis of receipts, income and expenditure of Municipal Budgets of Navi Mumbai for the years 2015–16, 2017–2018, 2018–2019 and 2019–2020.

The study referred to digitised data for the last four years, analysing it from the point of view of revenue and expenditure targeting and realisation, overall allocation and utilisation, share of major heads of receipts and expenditure in total receipt and expenditure to highlight the priority, analysis of share of different components of tax and non-tax in total receipt, analysing the sub sectors related to social sector components in total expenditure

The analysis is based on secondary data such as Union and State Budget documents, Comptroller and Auditor General (CAG) report, Annual Reports and government reports on outcome data. It is based on work related to analysis of the governance system, health, education, housing and basic services for the poor in the city of Navi Mumbai. The study aims to locate trends in the allocation, release and utilisation of funds, with a focus on budget responsiveness to urban development and the urban poor. The focus of the study is on the assessment of the budget in terms of central, state and local level implementation of specific budget components and explores possible linkages to the 74th Constitutional Amendment Act towards decentralised governance.

II. BUDGETARY PROVISIONS FOR URBAN AREAS BY THE UNION GOVERNMENT

The Union government plays an important role in financing major projects for various services like water, sanitation, housing, livelihoods and infrastructure in urban areas. The important sources of financing are Centrally Sponsored Schemes (CSS), Central Sector Schemes (CS) and Central Finance Commission (CFC) Grants. CSS, CS and CFCs are implemented by the Urban Local Bodies (ULBs). Overall, the vision of the Ministry of Housing

and Urban Affairs (MoHUA) is to provide ease of living, responsive governance, clean and sustainable environment, rapid inclusive economic growth and livelihood opportunities for the citizens. Table 2.1 reveals that low priority was given in terms of budget allocation to urban areas compared to the size of the urban population across the years. The allocation by the Ministry has been almost stagnant over the years whereas the urban population has been increasing.

Year	Total Central Government Outlay	Ministry's Budget Allocation (in INR crore)	% of Central Government Budget
2014-15	17,94,891.96	26,009.46	1.45
2015-16	17,77,477.04	24,841.77	1.40
2016-17	19,78,060.45	29,934.00	1.51
2017-18	21,64,734.78	40,617.84	1.88
2018-19	24,42,213.30	41,765.13	1.71
2019-20	30,42,230	48,032	1.58

Table 2.1 | Budgetary allocation by Ministry of Housing and Urban Affairs against the total government outlay (in INR crore)

Source: Compiled by IPSA from the Union Budgets (<https://www.indiabudget.gov.in/>)

Table 2.2 shows a large amount is spent on revenue heads by the MoHUA. Capital head has the spending to the tune of INR 19,544 crore. It can be inferred

that the Ministry is spending large amounts of its allocation for the creation of long-term assets such as water, sewerage, housing and metro rail projects.

Demand No. 56	Revenue	Capital	Total
2018-19	25,349	16,415	41,765
2019-20	28,487.84	19,544	48,032

Table 2.2 | Budget estimates by Ministry of Housing and Urban Affairs (2018-19 and 2019-20) (in INR crore)

Source: Departmentally Related Standing Committee Report 2019-20, Lok Sabha

Table 2.3 reveals that a major amount of allocation by the MoHUA has gone to CS and CSS. Allocation for CSS is more than CS. CS is totally funded by

the Government of India whereas in CSS, States are supposed to give matching amounts.

S.No.	Heads	2018–19	2019–20
1.	Central Sector Schemes (CS)	16,212.22	20,657.11
2.	Centrally Sponsored Schemes (CSS)	21,734.00	24,003.26
3.	Non-Scheme	3,818.91	3,371.80
Total		41,765.13	48,032.17

Table 2.3 | Sector-wise breakup of allocation by Ministry of Housing and Urban Affairs (in INR crore)

Source: Departmentally Related Standing Committee Report 2019–20, Lok Sabha

Table 2.4 shows that there is a huge gap between the proposed budget and the amount allocated to the Ministry. Utilisation has been poor across the years. However, surprisingly in 2016–17 utilisation was observed to be more than 100 per cent. The reason for higher percentage of fund utilisation is due to

unspent balance of the previous year. In 2018–19, again the percentage of utilisation of funds by the Ministry has increased upto 97 per cent. The low utilisation of funds would lead to delay in completion of the project and severely impact the outcomes of the services.

Proposed/BE/RE/Actual	2014–15	2015–16	2016–17	2017–18*	2018–19
Proposed Budget	34,992	69,474	68,447	74,138	86,100
Budget Estimate	22,847	21,619	29,934	40,618	41,765
Revised Estimate	13,657	17,756	37,835	40,754	42,965
Actual Expenditure	12,870	16,647	36,946	30,605	40,611.8
Utilisation Rate (%)	56	77	123	75	97

Table 2.4 | Proposed budget, allocation and utilisation by Ministry of Housing and Urban Affairs (in INR crore)

Source: Departmentally Related Standing Committee Report 2019–20, Lok Sabha

Table 2.5 shows the status on allocations made, funds released and actual utilisation by State/ Union Territories (UTs) under the six flagship programmes of the Central Government, namely, Atal Mission for Rejuvenation and Urban Transformation (AMRUT), National Heritage City Development and Augmentation Yojana (HRIDAY), Smart Cities Mission (SCM), Swachh Bharat Mission–Urban (SBM–U),

National Urban Livelihoods Mission (NULM) and Pradhan Mantri Awas Yojana–Urban (PMAY–U). There has been poor utilisation of funds in every programme over the years. SBM and NULM have seen better utilisation than other schemes. HRIDAY and SCM have poor performance in terms of spending.

	Fund Allocated	Fund Released	Fund Utilised	Fund Utilised vs. Fund Released in %
AMRUT	12,447.19	8,629.36	2,480.43	28.74
HRIDAY	700.00	247.15	33.59	13.59
SCM	10,084.20	9,943.22	182.62	1.83
SBM	7,690.52	5,847.92	2,223.22	38.01
NULM	2,600.83	1,514.85	850.34	56.13
PMAY	15,025.90	10,011.89	2,080.52	20.78
Total	48,548.64	36,194.39	7,850.72	21.6

Table 2.5 | Actual utilisation of funds under flagship programmes since inception, December 2017 (in INR crore)

Source: Departmentally Related Standing Committee Report 2019–20, Lok Sabha

III.

FUNCTIONING OF AND BUDGET ALLOCATION FOR ULBs IN MAHARASHTRA

As per Census 2011, the total population of Maharashtra was 11.24 crore, of which 45 per cent were in the urban areas. The State has 45 cities/urban agglomerations having a population of over one lakh. 27 Municipal Corporations in the State have been created for urban agglomerations having a population of more than three lakh. These 27 Municipal Corporations have been categorized into five categories, namely, A+, A, B, C and D based on the criteria of population and per capita income¹.

- At present, only Municipal Corporation of Greater Mumbai (MCGM) falls in **category A+**
- There are two cities in **category A**—Nagpur and Pune
- Three in **category B**—Nashik, Pimpri-Chinchwad and Thane

- Four in **category C**—Aurangabad, Kalyan-Dombivli, Navi Mumbai and Vasai-Virar
- 17 Municipal Corporations in **category D**—Ahmednagar, Akola, Amravati, Bhiwandi-Nizampur, Chandrapur, Dhule, Jalgaon, Kolhapur, Latur, Malegaon, Mira-Bhayandar, Nanded-Waghala, Parbhani City, Panvel, Sangli-Miraj-Kupwad, Solapur and Ulhasnagar

Similarly, 358 Municipal Councils including Nagar Panchayats have been created for smaller urban areas and categorised based on their population. At present, there are 17 'A' class, 69 'B' class and 145 'C' class Municipal Councils and 127 Nagar Panchayats in the State².

Name of the Authority	Accountable for
General Body	Policy decisions related to expenditure from the Corporation's Municipal Fund, implementation of various projects, schemes, etc.
Standing Committee	All functions related to approval of budget and sanction for expenditure as per the delegation. It can delegate powers to Sub-Committee(s).
Municipal Commissioner	Administration and execution of all schemes and projects subject to conditions imposed by the General Body.
Municipal Chief Accountant	Preparation of the annual budget and finalisation of accounts and conducting internal audits.
Municipal Chief Auditor	Audit of municipal accounts, preparation and submission of Audit Reports to the Standing Committee.

Table 3.1 | Accountability structure of Municipal Corporations

Source: Report of CAG on Local Bodies, Government of Maharashtra, Report No. 5 of 2016 (cag.gov.in)

1 | Category A+ (population over one crore and per capita income above INR 50,000); Category A (population between 25 lakh and one crore and per capita income above INR 8,000); Category B (population between 15 lakh and 25 lakh and per capita income above INR 5,000); Category C (population between 10 lakh and 15 lakh and per capita income above INR 3,000); and Category D (population between 3 lakh and 10 lakh)

2 | Category A (population between one lakh and three lakh); Category B (population between 40,000 and one lakh); Category C (population between 25,000 and 40,000); and Nagar Panchayats (population between 15,000 and 25,000)

DEVOLUTION OF POWER TO ULBs IN MAHARASHTRA

To function as an institution of self-government and to carry out the responsibilities conferred upon them, the Urban Local Bodies (ULBs) exercise their powers and functions in accordance with provisions of Sections 63–72 of the Maharashtra Municipal

Corporation Act, 1949, which provides various functions to be exercised in the sphere of Public Works, Education, Public Health and Sanitation, Town Planning and Administration.

1 Urban planning including town planning

2 Regulation of land-use and construction of buildings

3 Planning for economic and social development

4 Roads and bridges

5 Water supply for domestic, industrial and commercial purposes

6 Public health, sanitation conservancy and solid waste management

7 Fire services

8 Urban forestry, protection of the environment and promotion of ecological aspects

9 Safeguarding the interests of weaker sections of society, including the handicapped

10 Slum improvement and upgradation

11 Urban poverty alleviation

12 Provision of urban amenities and facilities such as parks, gardens, playgrounds

13 Promotion of cultural, educational and aesthetic aspects

14 Burials and burial grounds; cremations, cremation grounds and electric crematoriums

15 Cattle pounds; prevention of cruelty to animals

16 Vital statistics including registration of births and deaths

17 Public amenities including street lighting, parking lots, bus stops and public conveniences

18 Regulation of slaughter houses and tanneries

Box 3.1 | Subjects devolved to ULBs as per 74th Constitutional Amendment Act

Source: Ministry of Urban Development, 1994

Article 243W of the 74th Constitutional Amendment envisaged the devolution of powers and responsibilities to municipalities in respect of 18 subjects mentioned in XII Schedule of the Constitution. Of the 18 functions, 12 functions were assigned to ULBs in Maharashtra under Sections 61

and 63 of the MMC Act, 1888 and Section 63 of the Bombay Provincial Municipal Corporation Act, 1949, prior to the 74th Amendment. The remaining six functions were also transferred/assigned to the ULBs after 1994.

Of the State Government's total revenue receipts of INR 1,49,326 crore during 2016–17 (excluding the State's share of Union taxes and duties and grants-in-aid from Government of India), Urban Local Bodies (ULBs) were allocated INR 13,850 crore (9.27 per cent). The share of Government grants in the total receipts of 26 Municipal Corporations ranged between 3.23 per cent and 7.59 per cent during the period 2010–15. Property Tax related information furnished by 26 Municipal Corporations revealed that during 2014–15, Municipal Corporations recovered 76 per cent of property taxes amounting INR 7,157 crore against the total demand of INR 9,414 crore.

Water charges related information provided by 26 Municipal Corporations revealed that during 2014–15 Municipal Corporations recovered 44.65 per cent of water charges amounting to INR 1,917 crore against the total demand of INR 4,293 crore.

The total expenditure of 26 Municipal Corporations during 2014–15 was INR 41,229 crore, of which expenditure on administration was INR 11,903 crore.

At the Municipal Corporation of Greater Mumbai (MCGM), of the total expenditure of INR 25,131 crore incurred during 2014–15, the share of expenditure on administration was INR 8,392 crore and constituted 33.40 per cent of the total expenditure. In respect of eight other Municipal Corporations, the share of expenditure on administration to total expenditure exceeded 35 per cent and ranged between 35.05 and 62.09 per cent. High establishment cost restricted availability of funds for other services to be provided by the Municipal Corporations.

In the receipt and expenditure of Municipal Councils during 2014–15, 209 of the 338 Municipal Councils incurred an expenditure of INR 5,458 crore against total receipts of INR 5,773 crore. 209 Municipal Councils had arrears of property tax of INR 292 crore against the total demand of INR 671 crore. Similarly, 192 out of 338 Municipal Councils had arrears of water charges of INR 135 crore against the total demand of INR 300 crore.

Box 3.2 | Key Findings on municipal finances of Maharashtra from CAG report, 2016

Source: Report of CAG on Local Bodies, Government of Maharashtra, Report No. 5 of 2016

The consolidated position of receipts and expenditure of ULBs are not prepared at the State level. Table 3.2 shows the position of overall receipts and expenditure of 26 Municipal Corporations in the State during 2010–15. As per the calculation made by the Comptroller and Auditor General (CAG), total receipts and expenditure of 26 Municipal

Corporations accounted during 2014–15 were INR 43,355 crore and INR 41,229 crore, respectively which includes the total receipts (INR 27,044 crore) and expenditure (INR 25,131 crore) of the MCGM. It reflects that a large chunk of the finances of Municipal Corporations is concentrated in the hands of the MCGM.

Items	2010–11	2011–12	2012–13	2013–14	2014–15
Receipts	30,137	32,235	37,046	40,012	43,355
Expenditure	27,558	28,647	34,568	37,229	41,229
Utilisation %	91.4	88.9	93.3	93.0	95.1

Table 3.2 | Position of overall receipts and expenditure of 26 Municipal Corporations during 2010–15 (in INR crore)
Source: Report of CAG on Local Bodies, Government of Maharashtra, Report No. 5 of 2016

Table 3.3 shows the details of receipts of 26 Municipal Corporations from various sources during 2010–15. A large size of receipt of 26 Municipal Corporations are coming from the rents, taxes, etc. including octroi,

property tax and water charges (50 per cent), other income (43 per cent) and Government grants (5 per cent). From the CAG report, the details of other income heads are not clear.

Heads	2011–12		2012–13		2013–14		2014–15	
	No. of Receipts	% to Total Receipts	No. of Receipts	% to Total Receipts	No. of Receipts	% to Total Receipts	No. of Receipts	% to Total Receipts
Rents, Taxes, etc. Including Octroi, Property Tax and Water Charges	17,800	55.22	19,233	51.92	20,173	50.42	21,647	49.93
Government Grants	1,198	3.72	1,867	5.04	3,036	7.59	2,302	5.31
Commercial Enterprises	82	0.25	17	0.05	75	0.19	89	0.21
Deposits, Loans, etc.	1,853	5.75	496	1.33	251	0.63	477	1.1
Other Income	11,302	35.06	15,433	41.66	16,477	41.18	18,840	43.45
Total Receipts	32,235	100	37,046	100	40,012	100	43,355	100

Table 3.3 | Details of receipts of 26 Municipal Corporations from various sources during 2011–15
Source: Report of CAG on Local Bodies, Government of Maharashtra, Report No. 5 of 2016

Table 3.4 states the percentage share of budget of the Urban Development Department in the total budget, which is supposed to be implemented by ULBs in Maharashtra. In 2015–16, the budget of the Urban Development Department was 5.2 per cent, which

increased to 9.5 per cent. Taking into account the size of the urban population, the budget allocation is not adequate. The urban population is 45 per cent of the state.

Items	BE 2016–17	AE 2016–17	BE 2017–18	AE 2017–18	RE 2018–19	BE 2019–20
Total DUD budget (in INR crore)	2,56,992.15	1,82,589.29	1,82,589.29	2,69,392.54	3,44,798.99	3,77,013.13
Total Budgets for Maharashtra (in INR crore)	17,762.1333	16,965.084	19,967.6135	23,577.3625	34,756.583	35,756.837
Share of DUD in Total Budget (%)	6.9	9.3	10.9	8.8	10.1	9.5

Table 3.4 | Share of the Department of Urban Development (DUD) in the total budget (%)

Source: Detailed Demand for Grants, Department of Urban Development, Govt of Maharashtra
BE = Budget Estimate, AE = Actual Estimate, RE = Revised Estimate

Table 3.5 shows the quantum of fund allocation and utilisation in Centrally Sponsored Schemes (CSS) implemented by ULBs in Maharashtra. Swachh

Bharat Mission has received more allocation than other CSS. However, the utilisation of funds in many CSS is found to be poor.

Schemes	BE 2016–17	AE 2016–17	BE 2017–18	AE 2017–18	RE 2018–19	BE 2019–20
Swachh Bharat Mission	1,237	672.29 (54.35)	1,605	272.22 (16.9)	1,475	725
Smart Cities Mission	940	1,214 (129.15)	1,600	812.07 (50.7)	1,316	1,322
National Urban Livelihoods Mission	61	80 (131.15)	105	0.09 (08)	30	6
Dr. Babasaheb Ambedkar Shram Awas Yojana	2	0 (0)	1.5	0.00 (0)	0.16	0
Atal Mission for Rejuvenation and Urban Transformation	1,440	1,209.94 (84)	1,870	1,178.27 (63)	2,380	1,870
Total	3,680	3,176.23 (86)	5,181.5	2,262.64 (43.67)	5,201.16	3,923

Table 3.5 | Centrally Sponsored Schemes implemented by ULBs in Maharashtra (in INR crore/% in brackets)

Source: Detailed Demand for Grants, Department of Urban Development, Govt of Maharashtra
BE = Budget Estimate, AE = Actual Estimate, RE = Revised Estimate

STATE FINANCE COMMISSION

Article 243 (l) of the Constitution of India requires that the State Finance Commission (SFC) be constituted every five years. The 4th SFC was constituted in February 2011 (2011–12 to 2015–16). However, its report was presented to the State Government by September 2012 for implementation of its recommendations. Due to some issues in the report, the date for its submission was extended by

the State Government till December 2014. Again, the revised recommendation was submitted to the Government of Maharashtra for its approval in October 2017. The State government did not accept the recommendation of the SFC. From the Action Taken Report (ATR), the quantum of funds that would be transferred to local bodies in the state during the award period of the Commission was not clear.

The 4th SFC of Maharashtra had recommended devolution of 40 per cent of the State's own tax and own non-tax revenues to the local government. The ratio of distribution of the State's own tax and own

non-tax revenues is 55: 45 between Panchayati Raj Institutions (PRIs) and ULBs and it is based on the population (Census 2011). There is no allocation under the SFC head in 2019–20.

2016–17	INR 10
2017–18	INR 10
2018–19 Revised Estimate	INR 4.18
2018–19 Budget Estimate	INR 5.23

Table 3.6 | : Budget allocation of 4th SFC grants to ULBs (in INR crore)

Source: Detailed Demand for Grants, Department of Urban Development, Govt of Maharashtra

14TH FINANCE COMMISSION GRANT

The Urban Local Bodies (ULBs) received grants from the 14th Finance Commission for planning and delivering of basic services smoothly and effectively within the 18 functions assigned to them under relevant legislations. The Grant is of two types, namely, Basic Grants and Performance Grants. Basic Grants include services like water supply, sanitation (including septic management), sewage

and solid waste management, storm water drainage, maintenance of community assets, maintenance of roads, footpaths, street-lighting, burial and cremation grounds, and any other basic services/amenities within the functions assigned to ULBs under relevant legislations. Performance Grants aimed to ensure reliable audited accounts and data of receipts and expenditure and improvements in its own revenues.

As per the Government of Maharashtra Resolution dated 3 August 2015, a minimum of 50 per cent of grants received under the 14th Finance Commission shall be utilised on solid waste collection, treatment and transportation, the municipality's share for construction of private and public toilets under Swachh Bharat Mission and urban afforestation. The unspent

balance shall, after providing all aforesaid facilities, be utilised for repayment of loans from the Government, HUDCO, LIC, etc. for projects providing basic facilities, municipality's share/popular contribution for project approved by Central/State government and payment of water tax and electricity bills (excluding penalty).

Box 3.3 | Usage of 14th Finance Commission Grant by ULBs in Maharashtra

Source: Report of CAG on Local Bodies, Government of Maharashtra, Report No. 5 of 2016

The 14th Finance Commission recommended grants of INR 3,327.55 crore to the ULBs of Maharashtra during 2015–17. Table 3.7 shows that the Government of Maharashtra released the entire received grants of INR 3,327.55 crore to the ULBs. However, the ULBs utilised only INR 2,840.73 crore, leaving an unspent balance of INR 486.82 crore at

the end of March 2017. The audit report observed that the first instalment of the General Basic grant of INR 595.62 crore was released to the ULBs with a delay ranging from 35 to 87 days, for which the Urban Development Department paid (in November 2015) an interest of INR 5.83 crore to the ULBs.

Schemes	Actual Grants Released by the Government of India	Actual Utilisation of Grants by ULBs	Balance to be Utilised
2015–16	1,191.24	1,191.24	0
2016–17	2,136.31	1,649.49	486.82
Total	3,327.55	2,840.73	486.82

Table 3.7 | Release and utilisation of 14th Finance Commission grants to ULBs (in INR crore)

Source: Report of CAG on Local Bodies, Government of Maharashtra, Report No. 5 of 2016

IV. ASSESSING THE MUNICIPAL BUDGETS OF NAVI MUMBAI

ANALYSIS OF RECEIPTS BUDGET OF NAVI MUMBAI MUNICIPAL CORPORATION

Given the size of the population of the Navi Mumbai Municipal Corporation (NMMC), the overall finance of NMMC is relatively smaller in size. In the 2019–20 Budget Estimate (BE), NMMC had INR 3,455.64 crore budget. The primary focus of the NMMC budget has been on City Development followed by Water Supply & Waste Segregation. Social Welfare, Health and Education are some of the pressing issues that fail to find prominence in the list of priorities. Another important aspect of the NMMC budget is the gap between the estimated budget and actual expenditure. The trend in Table 4.1 shows that the estimation budget was not realised and fulfilled, both in terms of revenue receipt and expenditure (across

three years). 'Income from Taxes/Fees' achieved only 59.1 per cent against the target in FY 2018-19. A similar case of underachievement is seen under the rest of the receipt heads. From the table it is evident that NMMC could not achieve the target as against the budgeted amount in the heads of Income from Services (Revenue), Income from Taxes/Fees (Revenue) and Capital Income over the years. In case of the opening balance, the revenue realisation has been overachieved, which shows that there has been huge unspent balance for the last three years. From this it can be inferred that the absorption capacity of funds of the NMMC is so poor that it certainly must be a subject of field investigation.

Heads	2016–17		2017–18		2018–19	
	BE	AE	BE	AE	BE	AE
Opening Balance	75.6	291.1 (384.9)	75.6	98,451.4 (1,301.9)	58,9.68	1,50,758 (255.6)
Income from Services (Revenue)	178.3	97.7 (54.8)	206.83	10,179.84 (49.2)	28.86	133 (45.8)
Income from Taxes/Fees (Revenue)	1514.3	983 (64.9)	1894.9	1187.8 (62.6)	1,98,3.59	1,172.1 (59)
Capital Income	32.1	40 (124)	53.2	16.7 (31.4)	9,3.20	3,3.94 (36.4)
Income from Grants/Loans	130.2	28.4 (21.8)	337.20	19.57 (5.8)	4,17.91	26.5 (6.3)
Government Tax and Other Income	93.3	46.9 (50.3)	139.16	46.1 (33.1)	98	52.8 (53.7)

Table 4.1 | Summary receipt of Navi Mumbai Municipal Corporation—budgeted vs realisation (in INR crore, realisation in %)

Source: NMMC budget, 2019–20

BE = Budget Estimate, AE = Actual Estimate, RE = Revised Estimate

Table 4.2 shows that 'Income from Taxes/Fees' is the biggest contributor to the NMMC receipt budget. In 2018–19 (actual), 40.1 per cent revenue was generated by Taxes/Fees, while 'Income from Services' contributed a mere 4.5 per cent. This has been the trend throughout. One noticeable fact that needs attention here is the decline in the revenue generation capacity through taxes/fees. In 2016–17 (actual),

income from taxes/fees was around 66.1 per cent which declined to 50.5 per cent in 2017–18 (actual). With this, the opening balance has seen growth over the same period. 19.6 per cent in 2016–17 (actual) to 51.5 per cent in 2018–19 (actual). The revenue from Grants and Loan are found to be negligible. It reflects that NMMC is not dependent much on the transfer from the Union and State governments.

Heads	2016–17		2017–18		2018–19	
	BE	AE	BE	AE	BE	AE
Opening Balance	75.62	291.10 (19.6)	75.62	984.51 (41.8)	58.9.68	1507.58 (51.5)
Income from Services (Revenue)	178.31	97.79 (6.6)	206.83	101.80 (4.3)	28.9.86	132.00 (4.5)
Income from Taxes/Fees (Revenue)	1514.36	9.83 (66.1)	1894.93	1187.84 (50.4)	1983.58	1172.12 (40.1)
Capital Income	32.19	39.00 (2.7)	53.25	16.77 (0.7)	93.20	33.94 (1.2)
Income from Grants/Loans	130.29	28.44 (1.9)	337.20	19.56 (0.8)	41.7.91	26.53 (0.9)
Government Tax and Other Income	93.34	46.98 (3.2)	139.16	46.19 (2.0)	98.46	52.88 (1.8)
Total	2024.11	1487.4	2706.99	2356.68	3,47,2.70	2926.05

Table 4.2 | Heads-wise total receipt of Navi Mumbai Municipal Corporation (in INR crore/share of each head in %)

Source: NMMC budget, 2019–20

BE = Budget Estimate, AE = Actual Estimate, RE = Revised Estimate

This implies that there has been an issue of recurring unspent balance by the various departments of NMMC. Let us disaggregate the revenue receipt from taxes and fees (see Table 4.3). The contributor has been Local Body Tax (LBT). In 2019–20 Budget Estimate, LBT contributed 70.5 per cent in total collection under taxes and fees. It is followed

by Property Tax (General) with 20.4 per cent contribution in 2019–20. Except LBT/Cess, all other taxes given in Table 4.3 come under Property Taxes governed by Section 129 of Maharashtra Municipal Corporations Act (1949). Street Cess has been almost doubled since 2015–16.

Items	AE 2017-2018	BE 2018-19	RE 2018-19	BE 2019-20	% of Each Item in Total BE of 2019-20
Local Body Tax/Cess	1,195.40	764	1,140	1,158	70.5
Property Tax (General)	355.45	214.10	340	334.67	20.4
Fire Tax	1.7247	2.7952	4.4331	4.5361	0.3
Water Benefit Tax	15.94	11.53	18.29	18.72	1.1
Sewerage Tax	25.12	18.96	30.08	30.78	1.9
Sewerage Benefit Tax	11.71	8.823	13.99	14.32	0.9
Street Cess	28.64	21.56	34.19	34.98	2.1

Tree Cess	3.6061	2.8238	4.4785	4.5825	0.3
Municipal Education Tax	19.80	13.31	21.11	21.60	1.3
Total	1,657.39	1,057.51	1,606.39	1,641.90	100

Table 4.3 | Income from municipal taxes (in INR crore)

Source: MCGM Budgets, 2019–20

Table 4.4 shows the percentage share of different heads in total income from municipal fees. In 2019–20 Budget Estimate, the contribution was around 2.1

per cent, i.e., INR 34.98 crore. In 2019–20 Budget Estimate, 91.8 per cent contribution to renew was done by Town Planning.

Items	AE 2016–2017	AE 2017–2018	BE 2018–19	RE 2018–19	BE 2019–20	% Share of Total BE 2019–20
Town Planning	15.5	98.6	25.0	133.9	167.6	91.8
Encroachment Fees	4.2	1.5	0.4	2.3	5.1	2.8
Licence Fees	4.2	1.9	1.3	3.7	7.5	4.1
Pay & Park	0.3	0.4	0.5	1.0	1.0	0.5
Art & Social Welfare Centre	0.5	1.2	0.1	1.0	1.2	0.7
Primary Education	0.8	0.1	0.0	0.1	0.1	0.1
Total	25.6	103.7	27.4	142.0	182.5	100.0

Table 4.4 | Income from municipal fees (in INR crore)

Source: MCGM Budgets, 2019–20

ANALYSIS OF EXPENDITURE BUDGET OF NAVI MUMBAI MUNICIPAL CORPORATION

It is important to look at the expenditure of collected revenue under the Navi Mumbai Municipal Corporation (NMMC). As mentioned earlier, NMMC is more focused on city development and lesser on health, social security and education for the vulnerable and marginalised sections. The 2019–20

Budget Estimate was presented as a budget which focuses on public works, water supply and maintenance and waste management along with plans to upgrade e-governance, health services and primary education.

Heads	2016–17		2017–18		2018–19	
	BE	AE	BE	AE	BE	AE
Expenditure on Services (Revenue Expenditure)	953.66	353 (37)	1,207.77	477.2 (39.5)	1,443.46	685.01 (47.4)
Capital Expenditure	986.5	225.5 (22.8)	1,692.2	244.3 (14.4)	2,142.5	339.7 (15.8)
Government Tax & Other Refund-Expenditure	83.4	31.5 (37.7)	86	42 (48.6)	84	49.37 (58.7)
Total	2,023.65	610 (30)	2,986	763.45 (25.5)	3,670	1074.1 (29.2)

Table 4.5 | Summary of expenditure–budgeted vs. utilisation (in INR crore/% in bracket)

Source: MCGM Budgets, 2019–20

It is revealed that INR 105.85 crore was the total expenditure on Primary and Secondary Education. Out of the total amount, INR 100.80 crore was spent on Primary Education, leaving a meagre allocation for Secondary Education. Further, within Primary Education, a majority share was as capital expenditure, i.e., INR 53.38 crore. At the Secondary

level, the capital expenditure was INR 1.9 crore. The total expenditure comes to around 3.03 per cent of total expenditure in the 2019–20 Budget Estimate. In the 2018–19 Budget Estimate, the allocation for education was reported higher than in the 2019–20 Budget Estimate, i.e., INR 122 crore.

Items	AE 2016–2017	AE 2017–2018	BE 2018–19	RE 2018–19	BE 2019–20
Sports & Cultural Programme	0.6	8.3	35.9	0.5	24.2
Primary Education	7.1	7.4	70.3	6.6	55.3
Secondary Education	0.4	0.0	0.0	0.0	0.0
Total Education	8.1	15.7	106.3	7.1	79.4

Table 4.6 | Revenue and capital expenditure on education and sports, NMMC 2019–20 (in INR crore)

Source: MCGM Budgets, 2019–20

From Table 4.7, it can be seen that Public Health and Hospital Services have been given the highest priority compared to Primary Health and Malaria Eradication. Given the deeper need for primary health care services, NMMC has been neglecting it for the

year. One major issue the NMMC has been facing is poor fund utilisation. In 2019–20, INR 108 crore was allocated for the health sector, whereas only INR 33.53 crore was utilised.

Items	2016–2017	2017–2018	BE 2018–19	RE 2018–19	BE 2019–20
Health - Malaria Eradication (Revenue)	6.1	7.3	14.0	8.3	15.8
Primary Health (Revenue)	1.8	11.1	18.4	2.5	22.1
Public Health and Hospital Service (Revenue)	22.7	22.3	75.2	22.8	69.5
Health - Malaria Eradication (Capital)	0.0	0.0	0.4	0.0	0.4
Total	30.5	40.7	108.0	33.5	107.8

Table 4.7 | Health budget of NMMC (in INR crore)

Source: MCGM Budgets, 2019–20

Interestingly, the trend of expenditure in the water and sanitation sector is encouraging. During the 2019–20 Budget Estimate, NMMC allocated almost 17.5 per cent of total expenditure on Water and Sanitation as can be seen in Table 4.8. The expenditure on water and sanitation was INR 6.8 crore. Major share was allocated to the management

of sewerage in Navi Mumbai. The possible reason for the higher allocation and expenditure in the water and sanitation sector by the NMMC could be the Centre's own policy focus on Swachh Bharat Mission and National Drinking Water Supply Programme. The NMMC might have followed a direction given by the Centre.

Schemes	AE 2018–19	2019–20 BE
Solid Waste Management	3	2.2
Public Toilet	0.1	0.1
Water Supply	1	1.5
Sewerage	1	1.3
Morbe Dam in Panvel	2	1.2
Total	6.8	6.2

Table 4.8 | Revenue and capital expenditure estimates on water sanitation in 2019–20 (in INR crore)

Source: NMMC budget, 2019–20

Nevertheless, 'Urban Poor' schemes continue to be poorly funded under NMMC. In the 2019–20 Budget Estimate, INR 71.6 crore was allocated for the schemes directly related to the urban poor (Table

4.10), which is merely 2.07 per cent of the total expenditure. The drive for open defecation under Swachh Bharat Mission pushed for more allocation under 'Public Toilets in Slums', i.e., INR 29 crore.

Schemes	2019–20 BE
Welfare Schemes for Scheduled Tribes Section	8
Social Welfare Schemes	13
Welfare Schemes for Handicapped	16
Public Toilets in Residential/Slum Area	29
Engineering Works in Urban Poor Areas	6

Table 4.9 | Revenue and capital expenditure estimates on the urban poor in 2019–20 (in INR crore)

Source: NMMC budget, 2019–20

In terms of priority of expenditure for social services, the water and sanitation sector were given the highest priority. It has the share of 17.5 per cent in the total expenditure of NMMC in 2019–20, whereas health, education and urban poor accounts 3 per

cent, 2.2 per cent and 2 per cent, respectively. As per the recommendation of the 74th Constitutional Amendment Act, education, health and urban poor should have been given adequate priority.

Heads	Expenditure	% Share in Total Expenditure
Urban Poor	71.59	2
Water and Sanitation	620.70	17.5
Health	107.85	3
Education	79.44	2.2
Total Expenditure	3,556	

Table 4.10 | Priority of expenditure in major areas of the social sector (in INR crore)

Source: NMMC budget, 2019–20

V. CONCLUSION AND RECOMMENDATIONS

Given the size of the population of the Navi Mumbai Municipal Corporation (NMMC), the overall finance of the NMMC is smaller in size. In the 2019–20 Budget Estimate, NMMC had INR 3,455.64 crore budget. The major focus of the NMMC budget has been on City Development followed by Water Supply & Waste Segregation. Social Welfare, Health and Education are not the primary focus areas in the overall NMMC budget. Another important aspect of the NMMC budget is the gap between the estimated budget and actual expenditure. The trend shows that the estimated budget was not realised and fulfilled,

both in terms of revenue receipt and expenditure. 'Income from Taxes/Fees' achieved only 59.1 per cent against the target.

NMMC was planned to have slum-free infrastructure facilities with access to basic facilities for the working class. But the report finds that there are 48 slums having 41,805 households in the NMMC jurisdiction. 'Urban Poor' schemes are poorly funded under NMMC. In the 2019–20 Budget Estimate, only 2.07 per cent of total expenditure was allocated for the schemes directly related to the urban poor.

RECOMMENDATIONS

Basis the findings, the study offers the following recommendations:

TO THE UNION GOVERNMENT

- Due to rapid increase in urbanisation, policy and budgetary priorities for the urban poor should also be increased at the Union level. Schemes for urban development initiated in 2015–16, like the Pradhan Mantri Awas Yojana–Urban (PMAY–U), Smart Cities Mission (SCM), Swachh Bharat Mission (SBM–U), Atal Mission for Rejuvenation and Urban Transformation (AMRUT), etc. should earmark funds for the urban poor and granular data on budgetary expenditure for the urban poor should be maintained. The rate of utilisation of funds should be in the Central schemes. Strengthening the planning processes, taking on adequate and skilled human resources and expediting the release of funds should be emphasised

TO THE STATE GOVERNMENT

- Core services like education, health, basic amenities and poverty alleviation already devolved to urban local bodies (ULBs) should receive adequate budgets. However, more importantly, ULBs need to have a systematic reform in planning processes and devolution of functions and functionaries to them.
- The share of municipal owned sources of revenues in total receipt needs to be increased through reform in tax base, tax rate and strengthening the tax administration in second and third tiers of ULBs of Maharashtra.
- The Government of Maharashtra should support ULBs in the state for augmenting collection of revenue and manage own resources effectively with regular assessment and levy of taxes and fees as per statutory provision.

TO THE MUNICIPAL CORPORATION

- Along with the expenditure incurred on establishment and department, more focus should be given on major items like health, slum improvement and urban poverty alleviation, secondary education and the cleanliness programme.
- NMMC should plan to have slum free infrastructure facilities with access to basic facilities for the working class.
- NMMC has to balance its focus from usual maintenance of the various authorities and establishments to the schemes which directly improve public access to basic amenities.
- Urban poor schemes are poorly funded under NMMC. The expenditure allocated for the schemes directly related to the urban poor should be increased.
- The Municipal Budget book should be accessible to people and the presentation of budgets at the municipality level should be reader-friendly, which in turn will reflect people's participation in budget making and implementation. There is a need to link financial data with physical data and pro-poor budgeting should be prioritised on the basis of similar data.
- The municipalities must clearly specify the methodologies and assumptions behind developing a Municipal Budget. The interest of weaker sections of society including the Scheduled Caste and Scheduled Tribes, women, children and persons with disability should be taken care of exclusively in the budget.

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ABOUT YUVA

Youth for Unity and Voluntary Action (YUVA) is a non-profit development organisation committed to enabling vulnerable groups to access their rights. YUVA encourages the formation of people's collectives that engage in the discourse on development, thereby ensuring self-determined and sustained collective action in communities. This work is complemented with advocacy and policy recommendations. Founded in Mumbai in 1984, currently YUVA operates in the states of Maharashtra, Madhya Pradesh, Odisha, Assam and New Delhi.

At the community-level, through an integrated 360-degree approach, YUVA delivers solutions on issues of housing, livelihood, environment and governance. Through research, YUVA creates knowledge that enhances capacity building. Through partnerships in campaigns, YUVA provides solidarity and builds strong alliances to drive change.