



PAISA FOR MUNICIPALITIES

A Study of Fund Flows and Public Expenditure in the Geographic
Jurisdiction of Tumakuru City Municipal Corporation,
Tumakuru District, Karnataka

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Acronyms

BESCOM	Bangalore Electricity Supply Company
CDPO	Child Development Project Officer
CMSMTDP	Chief Minister's Small and Medium Towns Development Programme
DHO	District Health Officer
FC	Finance Commission (Central)
FY	Financial Year
GIS	Geographic Information System
GP	Gram Panchayat
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KUWSandDB	Karnataka Urban Water Supply and Drainage Board
LAPD	Local Area Development Fund
LG	Local Government
NDSAP	National Data Sharing and Accessibility Policy
NULM	National Urban Livelihoods Mission
PHC	Primary Health Centre
RR	Revenue Register
SC	Scheduled Caste
SCSP	Scheduled Caste Sub Plan
SFC	State Finance Commission
SJSRY	Swarna Jayanthi Shahari Rozgar Yojana
ST	Scheduled Tribe
SWD	Storm Water Drain
SWM	Solid Waste Management
TP	Taluk Panchayat
TSP	Tribal Sub Plan
TUDA	Tumakuru Urban Development Authority
Tumakuru CMC	Tumakuru City Municipal Corporation
ULB	Urban Local Body
UGD	Underground Drainage
ZP	Zilla Panchayat
OD	Open Data
FC	Finance Commission
MLA	Member of Legislative Assembly
MP	Member of Parliament
PAISA	Planning, Allocations and Expenditures, Institutions: Studies in Accountability

Executive Summary

India is urbanising rapidly and Karnataka is at the forefront of this urbanisation. In 2009, 36 per cent of Karnataka's population was urban, and 32.7 per cent was poor- higher than the all-India level. In order to achieve 'sustainable and orderly process of industrialisation and urbanisation,' Karnataka intends to adopt an area-based approach with urban corridors as hubs of economic activity, optimal use of land resources, accelerating planned urbanisation and focussing on comprehensive development in Tier 1 and Tier 2 cities. This necessitates a focus on the provision of essential, citizen-centric basic services.

In parallel, to tackle the problems of rapid urbanisation, the Union Government introduced the Smart Cities Mission in 2015, to set replicable examples of comprehensive development of urban physical, institutional, social and economic infrastructure. This has been done to improve the quality of life, attract people and investments to cities, and set in motion a virtuous cycle of growth and development.

These objectives are unachievable without meaningful fiscal decentralisation to improve public sector efficiency, increasing competition among subnational governments in delivering public services, and stimulate economic growth. Typically, when functional assignments are not matched by fiscal devolution, local expenditure often takes place through several implementing entities such as local governments, line departments and parastatals. Such fragmented programmatic approaches and fiscal streams are termed the Local Public Sector, namely, that part of the Public Sector that interacts with citizens and society in a localised manner.¹

This study aims to understand the nature and compute the size of the local public sector in the Smart City of Tumakuru, in Karnataka State through:-

- An analysis of functions devolved to the Municipal Corporation.
- Study of Tumakuru Corporation revenues and expenditures in financial years (FY) 2014-15 and FY 2015-16.
- Provide methodologies to attribute expenditure to specific wards, and;
- Analyse ward-wise expenditure trends in FY 2014-15 and FY 2015-16 across all 35 wards of Tumakuru Corporation.

The budgetary analysis of FY 2014-15 and FY 2015-16 looked at two data sources, namely: (a) the 'Link Books' in which State Budget allocations to Urban Local Governments are sub-allocated to each municipality; and (b) Tumakuru City Corporation budget documents. Expenditure data were collected from agencies, line departmental offices and the Zilla Panchayat Tumakuru, which incur substantive expenditure within the jurisdiction of the City Corporation. This included expenditure from the 13th and 14th Union Finance Commissions, and the State Finance Commission towards Water Supply, Local Area Development Funds, Swacchh Bharat Abhiyan, and some other schemes. Where data was unavailable due to lack of standardisation in data maintenance systems, data was obtained through relevant department offices at Bengaluru. All surveys were facilitated by the field office of the Department of Municipal Administration, Tumakuru.

As the Urban Link Book allocates only a narrow range of schemes for expenditure through urban local governments and links them to each Municipality, each head of account of every non-devolved department was manually mapped to a devolved function entrusted to the Corporation for planning and implementation.

The findings of the study are as follows:

Functional Assignments to City Corporations

As many as 591 activities have been entrusted to Corporations through the Karnataka Municipal Corporation Act, 1976. This includes 334 activities pertaining to the 18 matters contained in the Twelfth Schedule; 78 that pertain to Taxation; and 179 that pertain to Regulatory matters. Across each such matter, ten cross-cutting activity categories were identified, namely: (1) Planning, (2) Construction, (3) Management and Maintenance, (4) Facilitation, Cooperation and Mobilisation, (5) Documentation, Monitoring and Evaluation, (6) Inspection and Issue of Inspection and Directives, (7) Licenses, (8) Punishment, (9) Bye-Laws and Power to make bye-laws, and (10) Miscellaneous activities.

Some of the salient features of the analysis are as follows:

- With more than 400 sections, the Karnataka Municipalities Act, is burdened with a legacy of outdated and repetitive provisions. The law must be

¹ Source : Jamie Boex, Local Public Sector Initiative

more crisp, contemporary, and easy to implement. Redrafting to remove overlapping and obsolete provisions is necessary. The quantum of fines to be levied and punishment to be imposed need to be revised, given contemporary realities where Urban Local Governments play a key role in service provision, environmental protection, and disaster management. Therefore, it may be necessary to add more power to the Act or restate the language of the regulatory powers to better reflect these new responsibilities.

- Of the 334 activities pertaining to matters contained in the Twelfth Schedule, 115 (34 per cent) come within the 'Maintenance and Management' activity category, while 14 per cent each pertain to activities related to 'Planning' and 'Construction', respectively.
- Of the 97 activities under 'Public health, sanitation conservancy and solid waste management', 40 activities (41 per cent) pertain to 'Maintenance and Management'. These include garbage collection and removal, sewer maintenance, public vaccination, cleaning, maternity and infant welfare schemes. In addition, the Corporation is empowered to make bye-laws under 15 activities in matters related to 'Public Health'. This includes compulsory vaccination, prevention of diseases and bye-laws to enforce cleanliness. Besides these, 14 activities pertain to 'Inspection and issue of inspection directives'.
- Of the 52 activities under 'Water supply for domestic, industrial and commercial purposes', 30 come within the category of 'Maintenance and Management Activity'. These include key activities such as the maintenance of municipal water works, connections, payments, and private water supply.
- Of the 48 activities under 'Roads and Bridges', 16 are 'Maintenance and Management' activities while 13 are 'Planning' activities. The latter includes tasks such as land acquisition, road alignment, and the closure of streets.
- The 35 activities under 'Regulation of land use' are relatively evenly spread out across the various activity categories.
- In the case of 'Planning for social and economic development', 11 of the 22 activities pertain to core planning functions, and include activities such as proposals for schemes and development, beneficiary schemes and ward development schemes.
- Under the taxation functions, 93 per cent of the activities fall under the category of 'Tax collection' while the remaining 7 per cent fall under 'Punitive action against defaulters'.
- Similarly, of the 179 activities categorised as 'Regulatory matters', 27 per cent of the sub-functions

pertain to inspection-related activities and those concerning punitive action; 21 per cent deal with bye-laws; and 11 per cent fall under the category of 'Licensing'

- The depth of de facto devolution of powers and responsibilities to City Corporations in Karnataka is weak. Critical activities related to major devolved functions relating to matters listed in the 12th schedule are undertaken by parastatals, such as the Tumakuru Urban Development Authority (TUDA) and Slum Development Board, which do not come under the control and supervision of the Tumakuru Municipal Corporation. This is borne out by the budgetary analysis, as follows.

Budgetary analysis findings:

There are several government entities that incur expenditure in Tumakuru City, as indicated in the diagram below. These include:

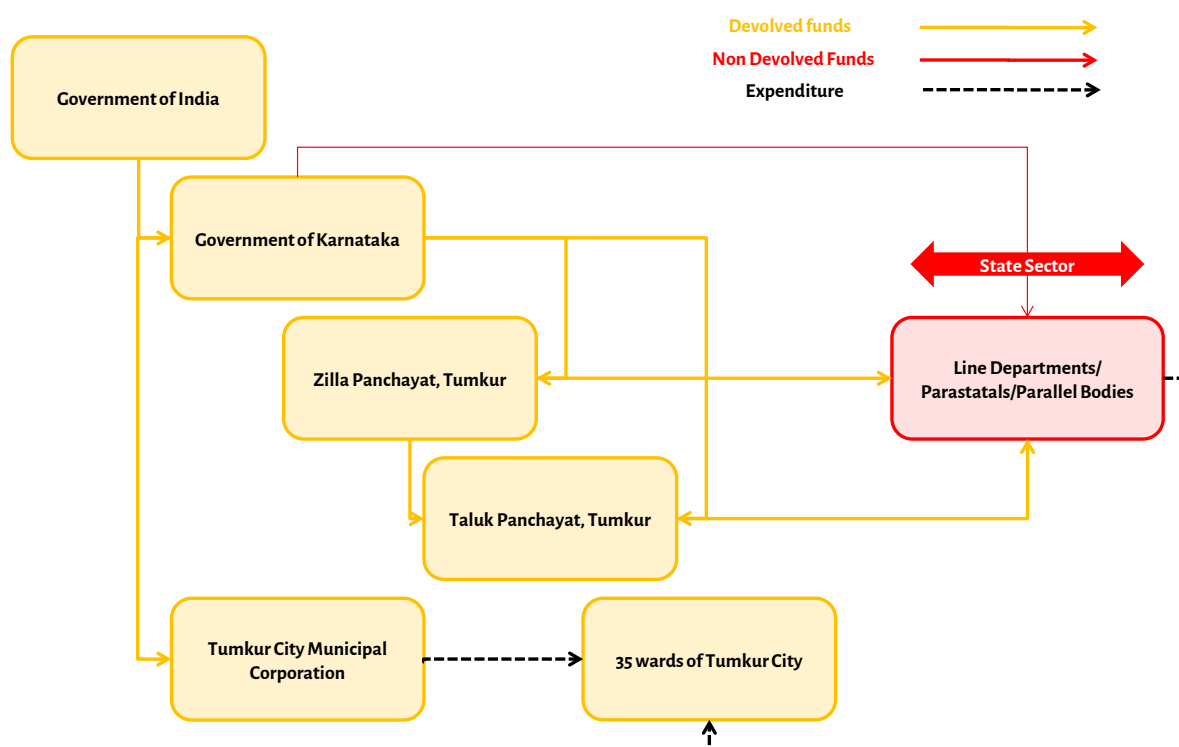
- The Tumakuru City Municipal Corporation;
- The Line departments that directly implement State Sector schemes;
- Line departments under the District and Taluk Panchayat control and supervision incurring expenditure from the corresponding district, and taluk budgets allocated under the District Sector Link Book, and;
- Parastatals such as the TUDA, Slum Development Board, Bangalore Electricity Supply Company (BESCOM), and the Karnataka Urban Water Supply and Drainage Board (KUWS&DB).

Expenditure by the City Municipal Corporation, Tumakuru:

Fiscal decentralisation to Urban Local Governments was around 4.44 per cent of the State budget with plan devolution being 3 per cent in FY 2015-16. The only heads of account in the State Budget, which can be traced to the Corporation's budget, include Union Finance Commission grants; State Finance Commission grants; Nagarottana grants; and Chief Minister's Small and Medium town development program (CMSMTDP). These grants are released by the Urban Development Department to the respective Municipal Corporations and Municipalities. The link document system permits low traceability from the State Budget to budgeted fund flows and public expenditures within Corporations and Municipalities.

When it comes to the Municipal expenditures, there were considerable shortfalls in the estimates of receipts made by the Corporation and the final expenditure incurred, as

Fig (a): Structure of Fund Flows, Tumakuru CMC



Source : Avantika Foundation, Bengaluru

detailed in the tables below.

The shortfall in both years between the actual receipts and the amounts estimated, is largely due to significant shortfalls in the receipt of State and Union Finance Commission grants. As with receipts, there was a considerable shortfall in expenditure in both years:

A deeper analysis of the City Corporations' fund flows reveals that much of its expenditure is not tracked up to the ward level. Moreover, even in terms of timeliness, month-wise expenditures are not evenly paced (high in Dec 2014, June 2015, Oct 2015 and Mar 2016), and expenditures are booked in a flurry, when SFC and Nagarottana grants were received from the State. However, the Corporation's own

Receipts

Table (a)

FY	Allocation category	Budget Estimate	Actual receipts	Percentage shortfall
2014-15	Revenue	93.05	50.72	45.49
	Capital	128.59	29.79	76.83
	Extraordinary	172.54	55.54	67.81
	Total	394.18	136.05	65.48
2015-16	Revenue	77.51	86.42	-11.49
	Capital	87.8	30.47	65.30
	Extraordinary	128.95	63.02	51.13
	Total	294.25	179.91	38.86

Source : Tumakuru Municipal Corporation

funds comprise the largest bloc of expenditure, barring Nagarottana grants received in FY 2015-16.

Ward-wise expenditure details were available only

for 'Roads and Drains', 'Water Supply, Solid Waste Management', 'Streetlights', 'Storm Water Drains', 'Parks', 'Underground Drainage', and 'Other' expenses. There is not only a skew between ward level expenditure, but

Table (b)

FY	Allocation category	Budget Estimate	Actual receipts	Percentage shortfall
2014-15	Revenue	125.68	77.34	38.46
	Capital	167.79	50.93	69.65
	Extraordinary	177.55	47.46	73.27
	Total	471.01	175.73	62.69
2015-16	Revenue	119.89	100.83	15.90
	Capital	111.18	51.85	53.36
	Extraordinary	128.95	46.55	63.90
	Total	360.02	199.23	44.66

Source : Tumakuru Municipal Corporation

also between years. Thus while some wards saw their expenditures coming down, others witnessed a dramatic increase, because they saw minimal expenditure in the previous year. Thus, while expenditure on 'Water Supply and Solid Waste Management' was high in FY 2014-15, in FY 2015-16 expenditure on 'Roads and Drains' jumped due to the release of Nagarottana grants. Tumakuru also probably increased expenditure on 'Roads and Drains' to improve its chances of being shortlisted for the Smart City project, where the focus is on infrastructure development.

Expenditure of line departments and parastatals

For several reasons, ward level traceability of expenditure of line departments and parastatals is limited to very few streams. Line departments that spend money directly from State level allocations do not have a system or provision for making known their allocations and expenditure on a ward wise basis. This is the case with parastatals, with a few exceptions. Similarly, those line departments coming under the control and supervision of the Zilla Panchayat (ZP) and/or the Taluk Panchayat (TP), do not report the expenditure that they plan to incur, or actually incur within the jurisdiction of the City Corporation. This is a paradox, because expenditure is incurred within a Municipal Corporation area by the ZP and TP, and both have a political mandate for public service delivery in rural areas. Generally speaking, district level budgets for parallel bodies are not transparent and, in many cases, do not exist. To make matters worse, each entity uses their own template to present and capture information pertaining to budgets and expenditure without taking into account the Municipality structure, or its division into wards. Consolidated expenditure provided by such entities is thus typically for the district and not the city. This makes it difficult to track fund flows by diverse agencies, to the

wards.

An analysis of the expenditure of various entities other than the City Municipal Corporation reveals many insights that are detailed in the report. While in some cases, ward-wise expenditure was available or identifiable, in others, a customised attribution methodology (based upon the nature of the programme run by the entity concerned) was utilised in order to allocate expenditure at the level of a ward. The study covers social sector and pro-poor services such as: Education, Housing, Health, Women and Child Welfare, Backward Classes & Minorities Welfare, Social Welfare, and Food and Civil Supplies. Activities of agencies, namely: the Tumakuru Urban Development Authority, the slum Development Board, and BESCOM are included. Apart from revealing the skewness in the departmental, ward wise expenditure, the greatest insight is derived from the logical attribution methodologies that have been developed for each department.

Overall consolidated expenditure

An analysis of the Overall Expenditure, which is derived through a summation of ward-wise expenditure of the Municipal Corporation and all other entities as listed above, shows that the average expenditure across all wards in FY 2014-15 was ₹ 2.68 crores, and ₹ 5.06 crores in FY 2015-16. However, there was a high variation in expenditure from one ward to the other ranging from as high as ₹ 66.8 lakhs in Ward 27, to ₹ 11.11 crores in Ward 5 in FY 2014-15. Similarly, in FY 2015-16, expenditure in Ward 5 was ₹ 34.28 crores, and in Ward 27 was just ₹ 1.07 crores, though the populations of both wards were similar (Ward 27 has 8,814 residents, and Ward 5 has 8,377 residents). This specific variation was due to focussed capital expenses undertaken in these wards by the Slum Development

Department. However, expenditure skewness was also seen in other departments, leading to high skewness in per capita expenditure, even excluding slum development department expenditure.

Recommendations

The following are our recommendations on how to make the budgetary and expenditure process more transparent and participative:

Improving the link book system to integrate departmental budgets with City Corporation Budgets:

The practice of an urban link document must be revived, with improvements. The new link document must not only contain Municipality-wise details of allocations made directly to it, but also line department and parastatal allocations, and budget outlays for their respective programmes implemented within the jurisdiction of the Corporations concerned. As far as possible, all such allocations need to be made to the level of a ward for each Urban Local Body (ULB). This link document should be published at the time of the annual state budget and reworked to reflect the progressive urbanisation of Karnataka.

The rural link document also needs to be reviewed. The department expenditure undertaken by departments under the ZP and TP in Urban jurisdictions must be identified and moved into the urban Link Book, so as to ensure that the same level of logical carving out of rural local government allocations from the State budget, is applied to ULB budgeting as well. Programmes that come squarely within the functional ambit of the ULBs concerned should be transferred to the ULBs and allocations in the ZP/TP Link Book documents should be withdrawn and reallocated to the Municipal Corporation/ Municipality concerned.

Aligning and integrating parastatal budgets with City Corporation budgets:

Parastatals have their benefits such as the ability to provide multidisciplinary professional support, a flexible organisational system for quick decision-making and easy procurement of goods and services, and ring-fencing of funding from the travails of the ways and means position of the State. However, their management practices and accounting systems do not enable citizens to participate in their decisions or keep track of their expenditures. Furthermore, ULBs are also not in control of decisions of parastatals, or expected to have a role to play in their

functioning. Ideally, keeping with the spirit of devolution envisaged in the 74th amendment, parastatals such as Urban Development Authorities ought to function under the control and supervision of the local governments concerned. Statewide parastatals such as the KUWS&DB should be accountable to ULBs through contracts. This can be achieved by the following steps:-

A Smart City budgeting and expenditure reporting system should be designed so that it captures budgets of all spending entities in the Smart City's jurisdiction along with the schemes as well the expenditures incurred, down to the ward level. To achieve this, there is a need to strengthen the budgeting process and system from a technology and functional capability perspective. To provide the legal mandate for this to be done, the Municipalities Act should be amended to make it mandatory for all entities that spend money within the jurisdiction of the Municipal Corporation to provide information on their ward level allocations and expenditures in the public domain. There is already a precedent for such a step. In 2016, a new clause '3e' was inserted into the Karnataka Gram Swaraj Act which applies to the Rural Local governments, which provides for a Gram Sabha to know and understand all expenses undertaken in the jurisdiction of the Gram Panchayat. A similar clause in the Municipalities Act will mandate all expenditure entities to make their budgeting and expenditure data available at the granularity of a ward.

Further improving the Municipal accounting system:

The City Corporation's budgeting system is robust. Its template enables accounting for 17 out of the 18 matters listed in the 12th Schedule, with each such matter assigned a "Head of Account" entry in the budget, and a corresponding allocation of funds to that particular head of account. While the Corporation budgets are not further broken down to the ward level, the capability to do this exists, thus presenting a significant opportunity for promoting further transparency. It is possible to build a comprehensive and transparent budgeting system detailed to the ward level, so that it can be accessed by citizens to understand the flow of funds and expenditure from all expenditure entities in real time. The capability exists, not only to capture the budget details of the Corporation at the ward level, but also of all government entities that expend funds within the Smart City.

The financial reporting system of the Corporation should reflect real-time reporting at a ward level of allocations and expenditure by all entities of government (ULB, line departments, parastatals, parallel bodies, etc.). This can

be achieved by mandating all municipal bodies to enter ward details for all expenditure incurred, in the treasury software, Khajane-2.

Integrating urban and rural budgeting and planning:

From the conclusion of the earlier PAISA (“Planning, Allocations and Expenditures, Institutions: Studies in Accountability”) for Panchayat study and the present PAISA for Municipalities study, it is clear that there is no linkage or alignment of Urban Budgets to District Level Plans. In rural areas too, our earlier study showed that much of the expenditure is incurred by line departments and not by Panchayats. In order to strengthen District Level Planning, there is a critical need to not only combine urban and rural local government plans, but also recognise and factor in considerable amounts of money spent by line departments, indifferent to the plans of both urban and rural local governments. Only with a budget allocation system that captures all allocations at a ward level basis, and real-time expenditure information that tracks expenditure on a ward wise basis, can one solve the problem of lack of integration and transparency. Only with such a system can we evolve a comprehensive

district level development plan and report expenditure against budget heads of account, across all planning and implementing agencies, namely, urban and rural local governments, line departments, parastatals and other institutions. This approach alone will enable ward-wise, bottom-up planning that is dovetailed not only into the city level budgeting exercise, but also into the district level budget. If not done this way, the district planning exercise will largely remain a meaningless exercise in futility, a mere compliance exercise to past practice.



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Chapter 1: Introduction

1.1 Urbanisation Programmes

India is urbanising rapidly and the state of Karnataka is at the forefront of this urbanisation. One of the key goals of the Government of Karnataka's Vision 2020 plan, presented in 2010, was to: 'Achieve a sustainable and orderly process of industrialisation and urbanisation' (Government of Karnataka, 2010). This takes into consideration the fact that 36 per cent of the population in Karnataka was urban in 2009 and 32.8 per cent of this population was poor (which is much higher than all-India levels). To achieve this target, the vision document set out several thrust areas for policy evolution and executive action. These include: adopting an area-based approach with urban corridors as

hubs of economic activity, optimal use of land resources, acceleration in the process of planned urbanisation, and focusing on comprehensive development of Tier 1 and Tier 2 cities.

The emphasis on improving smaller cities calls for a focus on the provision of basic services in a citizen-centric way. The vision document laid down the approach as follows:

"Citizens need to be empowered to decide on the facilities and infrastructure they desire in their localities. Ward planning involving citizens will be implemented through a bottom up process ... An integrated and efficient public grievance redressal system for citizens to present their

Table 1.1: Urban indicators and future goals for Karnataka

Indicator	Current level	Goal (for 2020)
Per cent urban poverty level	32.8 per cent (2004-05)	<10 per cent
Per cent urban slum population	7.8 per cent (2001)	0 (0.5 per cent each year)
Per cent urban households having access to safe drinking water	92.2 per cent (2001)	100 per cent (0.5 per cent each year)
Per cent urban households having sanitation within house	75.2 per cent (2001)	>90 per cent
Per cent urban households having no drainage facility	19 per cent (2001)	+0 per cent
Per cent urban households using firewood for cooking	27.6 per cent (2001)	<10 per cent
Per cent urban households having electricity as lighting source	91.2 per cent (2001)	100 per cent
Periodic city development plans and city-level investment plans	33 per cent	100 per cent
Number of days to start a business	45	<10
Per cent investment proposals translating into commissioned projects	32 per cent	>60 per cent
Per cent workers employed in industry	15 per cent	20-22 per cent

Source : Karnataka - A vision for development, Planning Department Govt of Karnataka, 2010

complaints and suggestions will be available in both physical and online forms ... in all towns/cities of the State to provide a strong interface, better service delivery and improved relations between service providers and citizens (Government of Karnataka, 2010, paragraph 113)."

The vision document set out the following specific targets for the achievement of urban transformation by 2020,

through interlinkage of the efforts of multiple agencies: The rapid urbanisation of the country as a whole poses major challenges. The continuous migration of people from rural to urban areas in search of jobs has resulted in the haphazard growth of semi-urban areas. This growth has usually been faster than the formal conversion of these hitherto rural areas into urban areas and the introduction of agencies for the provision of urban-oriented public

services (such as water and electricity supply, roads and transportation networks, police and other safety measures, and solid and liquid waste management facilities).

The core infrastructure elements of a Smart City, according to the Mission, are:

- Adequate water supply
- Assured electricity supply
- Sanitation, including solid waste management
- Efficient urban mobility and public transport
- Affordable housing, especially for the poor
- Robust IT connectivity and digitalisation
- Good governance, especially e-governance and citizen participation
- Sustainable environment
- Safety and security of citizens, particularly women, children and the elderly
- Health and education (Government of India 2015)

1.2 The Literature of Fiscal Decentralisation

Fiscal decentralisation aims to improve efficiency in the public sector, increase competition among subnational governments in delivering public services, and stimulate economic growth. From an economics perspective, fiscal decentralisation has seen gradual evolution. Tiebout (1956), an early theorist, observed that people tend to 'vote with their feet', moving and settling in those localities which have the most appropriate mix of services for the taxes they pay. Oates (1972) believed that decentralised systems were better as voters could exercise their preferences and influence local decisions through the ballot. In addition, Breton (1996), Olson (1969) and Oates (1972) emphasised the importance of centralisation, or centralised provisions for managing inter-jurisdictional externalities and efficiency. Jack Weldon (1966) critiqued this approach by observing that if central governments could accurately measure spillovers, a division of functions was unnecessary and wasteful. These first-generation

theorists of fiscal federalism assumed, in their approach to decentralisation, that all the actors in the system were benevolent maximisers of social welfare (Weingast 2009).

Second-generation fiscal federalism theorists believed that strong disincentives were needed to ensure that local governments (LGs) function within their financial means, while efficiently performing their responsibilities. They continued to see decentralisation as an important means to enable efficient allocation of resources, improve governance, accelerate economic growth, reduce poverty, achieve greater gender equity, and empower weaker sections of society. But they pointed out some disadvantages: that it weakens the capacity of central governments to undertake macroeconomic stabilisation, there are inefficiencies due to poor administrative capacity of LGs, and there is potential for increased corruption (Prud'homme, 1995; Tanzi, 1996, 2001). After reviewing several empirical studies, Martinez-Vazquez Jorge and McNab (2003) concluded that the knowledge of how decentralisation affects growth was too limited at the present time for one to extend advice.

In many countries without effective fiscal devolution, local expenditure often occurs through several streams and implementing entities apart from LGs, such as line departments and parastatals. This leads to several fiscal streams operating in parallel; as a result, the accounting becomes complex, making it difficult to assess the extent of local expenditure. Jamie Boex coined the term 'Local Public Sector' for the combined expenditure incurred through (a) LGs devolved with powers and responsibilities, (b) de-concentrated local administrative units of state or central line departments that directly provide public services to citizens, (c) parastatals and parallel bodies given implementation responsibilities for public services and also grants and funds from the central/state governments for this purpose, and (d) central or state government departments that directly provide local public services. The Local Public Sector therefore refers to that part of the public sector that interacts with citizens and society in a localised manner.

1.3 Fiscal Decentralisation in India

Critical to fiscal decentralisation is efficient, predictable, transparent and consultative allocation, budgeting and expenditure by governments at various levels, from the Union to the state and the urban local body (ULB). Unfortunately, the break-up of data on budgets and expenditures of municipalities is rarely available in the public domain in India.

|| Unfortunately, the break-up of data on budgets and expenditures of municipalities is rarely available in the public domain in India ||

Jana Urban Space's (2017) quick review of 27 cities reveals that such disaggregated data is not publicly available for 25 cities; only Mumbai and Surat provide ward-wise and zone-wise budgets, respectively (see Annexure 1.1 for more details). In fact, as observed in the fifth Annual Survey of India's City-Systems report (2017), which evaluated the quality of governance across 26 cities: 'India's cities have virtually no platforms where citizens can participate in civic matters in their neighbourhoods. This impacts not just accountability of municipalities, but quality of democracy itself. Low levels of transparency in finances and operations of municipalities worsens this problem.' It is probably because of this unavailability of data that there are relatively few studies in India on the implementation of fiscal decentralisation, comparing the extent to which budgets for local governments aligned with the functions devolved to them. .

This study aims to fill this gap by undertaking a detailed review of Tumakuru Municipality in Karnataka.

1.4 Objectives of the Study

This study builds on a previous work, the PAISA for Panchayats study (see Annexure 1.2 for details), to

compare the extent to which budgets for municipalities aligned with the functions devolved to them, using Tumakuru municipality of Karnataka as the subject of the study. Specifically, the study aims to do the following:

- Undertake a functional analysis of functions devolved to the Tumakuru City Municipal Corporation (CMC)
- Study the revenues and expenditures of the municipality in the financial years (FY) 2014-15 and 2015-16
- Provide a methodology to attribute expenditure to specific wards
- Provide detailed trends of ward-wise expenditures in FY 2014-15 and FY 2015-16 across all 35 wards of the municipality

The report is organised as follows. Chapter 2 looks at the methodology adopted. In the chapter that follows, we undertake an analysis of functional assignments to ULBs for the state of Karnataka. Chapter 4 contains the budgetary analysis for Tumakuru CMC while Chapters 5 and 6 provide a detailed assessment of Municipal Corporation and non-Municipal Corporation expenditures within Tumakuru city. Chapter 7 looks at overall expenditure, including aggregate ward-level expenditure. Finally, Chapter 8 concludes the report with a short discussion on our recommendations.



Chapter 2: Methodology

2.1 Study Site

The study was conducted across all 35 wards in Tumakuru, a designated Smart City in Karnataka under the Union government's Smart Cities Mission.

Tumakuru is situated in the southern region of Karnataka. It lies about 70 km northwest of Bengaluru and is also the district headquarters of Tumakuru district. Tumakuru was accorded the status of a Municipal Corporation on 28 August 2010. It was selected for the Smart City initiative in the FY 2014-15. Annexure 2.1 provides the demographic particulars of Tumakuru city, with the subsequent details corresponding to each of the 35 wards within the scope of the study. Figure 2.1 provides a map of the city and shows its location within Karnataka³.

2.2 Methodology

A combination of primary and secondary research was adopted for this project. The methodology consisted of two distinct activities: budgetary analysis and primary data collection.

2.2.1 Budgetary Analysis

We researched data on budgetary allocations across FY 2014-15 and FY 2015-16; subsequently, the actual expenditure details were collected and calibrated against this. Two data sources were used.

- Following the long-standing practice adopted with respect to Panchayats, the state introduced a 'Link Book' system in FY 2011-12, in which allocations earmarked in the state budget for expenditure by ULBs are sub-allocated to each municipality.
- The research team obtained copies of the Municipal budget documents for FY 2014-15 and FY 2015-16 from the field office of the Department of Municipal Administration in Tumakuru.

2.2.2 Field Strategy

Templates and questionnaires for collecting information were developed and sent to Tumakuru CMC. Data on expenditures was also collected from other agencies, line

departmental offices and local governments – such as the Zilla Panchayat (ZP) or Taluk Panchayat (TP), on specific expenditure made for the delivery of services within Tumakuru city. The data collected included information on expenditure involving the Finance Commissions – 13th and 14th Union Finance Commissions (FCs), the State Finance Commission (SFS), Local Area Development Funds (LADPs), Swachh Bharat Abhiyan and some other schemes.

All surveys were facilitated by the field office of the Department of Municipal Administration, Tumakuru. The choice of entities was based on information provided to the research team by this Department. Only those entities with a reasonably significant expenditure within the jurisdiction of Tumakuru CMC were selected for the purpose of the survey (see Table 2.1).

2.3 Exclusions

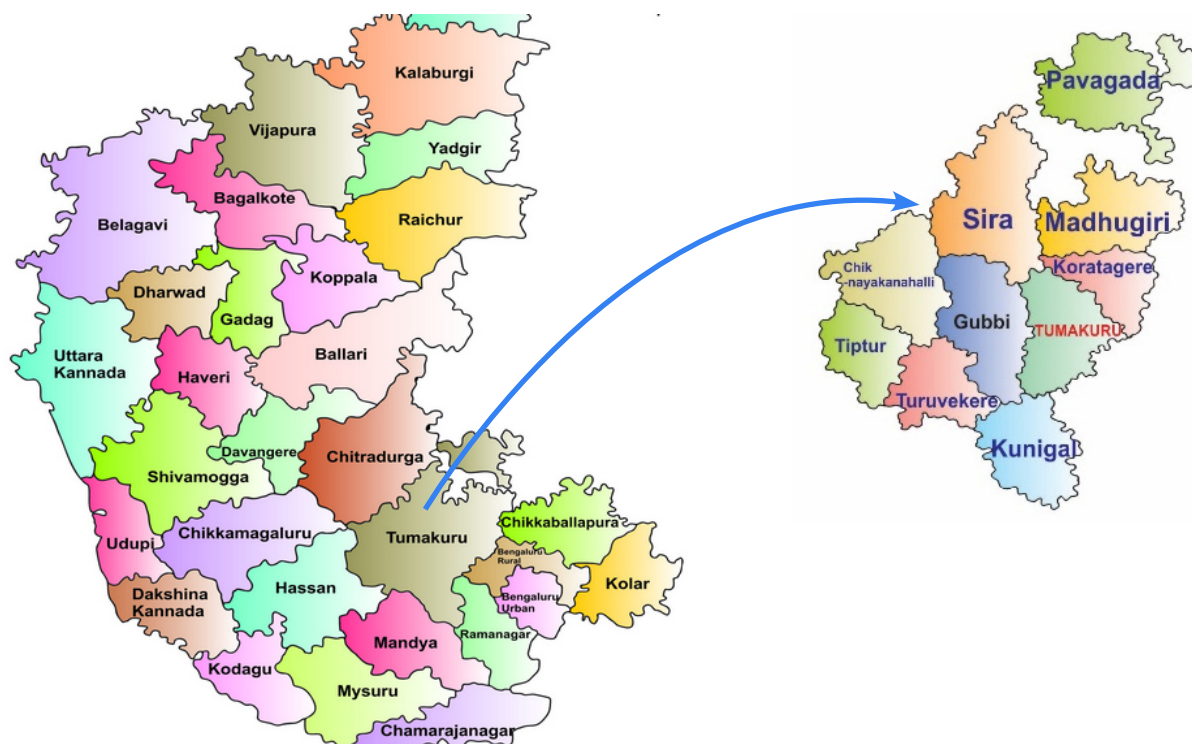
Only departments with substantive expenditure within the Municipal Corporation limits of Tumakuru city was included. The study thus excluded departments that spend largely in rural sectors, such as Agriculture, Horticulture, Watershed and Minor Irrigation.

2.4 Limitations and Data Gaps

In spite of the support received from Tumakuru's Department of Municipal Administration and various field departments, the research team faced several challenges in data collection due to lack of standardisation of data. Different departments maintain data in different formats, and for each department that did not have ward-wise data, capturing data at the ward level had to be conceptualised uniquely. In some cases, formats for maintenance of data varied even across schemes within a department. Obtaining data in respect to State Sector schemes proved to be the most difficult. This was managed by centralising data collection through department offices at Bengaluru.

Moreover, while the rural Link Book in Karnataka – for each rural local government – allocates a wide range of schemes across departments according to the powers and responsibilities devolved to that entity, the corresponding document in urban areas – the urban equivalent – allocates (and links) to each municipality only a limited range of

Fig 2.1: Map of Karnataka and Tumakuru



Source : Govt of Karnataka, Karnataka Agri Portal

schemes for expenditure. Thus, unlike the rural areas where the Link Book is an expression and an instrument of devolution by function across all departments, the urban areas have a municipal budget that is a narrow document which does not cover expenditure for each matter

devolved to the municipalities. Accordingly, the study team had to undertake a detailed effort to manually map each head of account to a devolved function.

Table 2.1: Entities in Tumakuru Municipality and their Expenditure Heads

S.No.	Expenditure Type	Entity
1	Municipal	Tumakuru City Municipal Corporation
2	Urban Development	Tumakuru Urban Development Authority (TUDA), Tumakuru, Urban Development Department (Department of Municipal Administration)
3	Backward Classes	Backward Classes Department and ZP, Tumakuru, Devaraj Urs Corporation
4	Women and Child Welfare	Women and Child Welfare Department, ZP Tumakuru, CDPO, Tumakuru
5	Electricity Supply	Bangalore Electricity Supply Company (BESCOM)
6	Education	Education Department, ZP/TP Tumakuru
7	Food and Civil Supplies	Department of Food and Civil Supplies, Tumakuru
8	Social Welfare	Department of Social Welfare, ZP Tumakuru, Ambedkar Corporation
9	Health and Family Welfare	Department of Health, DHO, Tumakuru
10	Slum Development	Slum Development Board, Tumakuru
11	Housing	Department of Housing, Rajiv Gandhi Rural Housing Corporation Limited

Source : Directorate of Municipal Administration (Tumakuru), Govt of Karnataka

Chapter 3: Analysis of Functional Assignments to Urban Local Bodies in Karnataka

The Karnataka Municipal Corporations Act is a detailed legislation containing more than 400 sections. This Act was enacted in 1976, 18 years prior to the enactment of the 74th Constitutional Amendment and was not replaced by a new Act when the latter came into force. (In contrast, in the case of the Panchayats, the earlier legislation was superseded and replaced by the Karnataka Gram Swaraj and Panchayat Raj Act in 1993.) This chapter examines the functional assignments contained in the Municipalities

Act assessing its level of clarity and effectiveness.

3.1 Background

Article 243Q of the Constitution provides for the establishment of three kinds of municipalities in every state: Municipal Corporations for larger urban areas, Municipal Councils for smaller urban areas, and Nagar

Table 3.1: Categories and Numbers of Urban Local Bodies in Karnataka

S.No.	Urban Local Body	Number	Criterion	Legislation under which these bodies are constituted
1	Municipal Corporations	10	Population not less than 3 lakhs	Karnataka Municipal Corporations Act, 1976
2	City Municipal Councils	58	Population not less than 20,000 and not more than 3 lakhs	Karnataka Municipalities Act, 1964 (City Municipalities, Town Municipalities and Town Panchayats)
3	Town Municipal Councils	116	Population less than 50,000 as determined at the last preceding census	
4	Town Panchayats	90	Population less than 10,000 as determined at the last preceding census	
5	Notified Area Committees	4	Industrial areas (Bheemanarayanagudi, Gokak, Kudremukh and Shahbad)	
		278		

Source : Karnataka Municipal Corporations Act, 1976 and Karnataka Municipalities Act, 1964

Panchayats for an area in transition from a rural area to an urban area⁴.

Karnataka has constituted five categories of ULBs in compliance with the provisions of Article 243Q: City Corporations, City Municipal Councils, Town Municipal Councils, Town Panchayats and Notified Area Committees. The details are in Table 3.1. The members of the ULB are directly elected from territorial constituencies ('wards') by voters ordinarily resident in the Municipal area. The term of each elected body is five years. Seats are reserved for Scheduled Castes (SCs) and Scheduled Tribes (STs) in proportion to their populations in the municipality concerned. Not less than one-third of the seats are to be filled by women belonging to SCs and STs via direct election. The Act also provides for some seats to be filled through nomination by those with specific knowledge

and skills. Article 243S provides for the formation of Ward Committees comprising one or more wards within the territorial area of all municipalities with a population of 3 lakhs or more.

3.2 General Framework for Devolution to ULBs

Under Article 243W of the Indian Constitution, states may – by law passed through the state legislature – give municipalities powers and responsibilities that enable them to function as effective institutions of self-government. These functions include:

- Preparation of plans for economic development and social justice.

⁴ The Constitution also provides for the notification of industrial townships in certain urban areas where municipal services are being delivered by an industrial establishment in that area. The government has the power to notify what is a 'transitional area', 'a smaller urban area', or 'a larger urban area' with regard to the population of the area and its density, the revenue generated for local administration, the percentage of employment in non-agricultural activities and such other factors.

- Implementation of schemes in relation to subjects listed in the 12th Schedule of the Constitution – which lists 18 matters that may be devolved to ULBs (Table 3.2).

The municipalities have been vested with the powers to levy certain taxes and fees. There is also a provision for the State government to transfer a portion of its general revenues to ULGs.

From an administrative perspective, the Urban Development Department of the State government performs statutory functions of regulation and oversight over the Corporations. The similar role of administering and regulating the functioning of the Municipal Councils is entrusted to the Directorate of Municipal Administration, which in turn is answerable to the Urban Development Department.

Table 3.2: ULB matters listed in the 12th Schedule of the Constitution

S.No.	Categories	S.No.	Categories
1	Urban planning including town planning	10	Slum improvement and upgradation
2	Regulation of land use and construction of buildings	11	Urban poverty alleviation
3	Planning for economic and social development	12	Provision of urban amenities and facilities such as parks, gardens, playgrounds
4	Roads and bridges	13	Promotion of cultural, educational and aesthetic aspects
5	Water supply for domestic, industrial and commercial purposes	14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums
6	Public health, sanitation conservancy and solid waste management	15	Cattle pounds; prevention of cruelty to animals
7	Fire services	16	Vital statistics including registration of births and deaths
8	Urban forestry, protection of the environment and promotion of ecological aspects	17	Public amenities including street lighting, parking lots, bus stops and public conveniences

Source : 12th Schedule, Constitution of India

3.3 Framework for Analysing Functional Assignments to ULBs

Through an examination of the provisions of the Karnataka Municipal Corporation Act, 1976, we undertook a detailed analysis of functional devolution to City Municipal Corporations in Karnataka. The aim was to ascertain and list out the extent of devolution to the municipalities, through State legislation, for each matter listed in the 12th Schedule. In addition to the 18 matters contained in the 12th Schedule, two more matters, namely, Taxation and Regulatory Matters, were added in our research study as separate and distinct functions in themselves. This was done in order to obtain a fuller appreciation of the functions of ULBs, which have significant taxation and regulatory powers that are overarching responsibilities, quite apart from the sectoral functions illustrated in Article 243W.

To unbundle the activities under each of the matters listed in the 12th Schedule, ten cross-cutting activity categories (applicable to each of these matters) were identified. These activity categories are: Planning, Construction, Management and Maintenance, Facilitation - Cooperation - Mobilisation, Documentation - Monitoring - Evaluation, Inspection/Issuing of Inspection on Directives, Punishment, Licenses, Bye-Laws/Power to Make Bye-laws and Miscellaneous. Table 3.3 fully describes these categories. It is important to note that while classifying activities under the most appropriate function, at several junctures the research team had to use its discretion. For example, when doubts arose as to whether a particular regulatory activity (such as imposition of fines, inspections, etc.) should be classified under the relevant topic listed in the 12th Schedule or under the generic function of regulation, a decision was taken through a subjective assessment to determine the most appropriate fit for that activity. There could, however, be a difference of opinion in terms of categorisation.

Table 3.3: Categories and Sub-functions of ULG activities Listed in the 12th Schedule

S.No.	Categories	Brief description of the sub-functions under the category
1	Planning Activity	All activities that require planning such as town planning, proposal and development of schemes, supervision of programmes and schemes, land acquisition, work undertaken by the standing committees, etc. fall under this category.
2	Construction Activity	This entails all construction-related functions: construction of roads, bridges, streets, houses, laying of service pipes, mains, pumps and fencing, etc.
3	Management and Maintenance Activity	This includes all maintenance and management activities such as cleaning of streets, planting and maintaining trees, maintenance, repair activities and removal of encroachments, etc.
4	Facilitation, Cooperation and Mobilisation Activity	All activities related to facilitation, cooperation and mobilisation have been clubbed under this category. This includes promotional activities, promotion of cultural and educational activities, promoting and securing of voluntary labour, etc.
5	Documentation, Monitoring and Evaluation Activity	This category includes functions such as naming, numbering of streets and buildings, survey activities, vital statistics on birth and death, identifying deficiencies in activities such as street lighting, etc.
6	Inspection/Issuing of Inspection on Directives	This entails functions that require carrying out inspection activities, abatement of nuisances, inspection of Corporation water, notification of dangerous disease, vaccination, etc.
7	Punitive Action	This includes functions that require punitive action such as encroachment of lands. It also includes all provisions of the law that declare certain acts to be prohibited acts.
8	Licenses	This category entails functions such as issuing of license fees for markets, sale, work on buildings, registrations and permissions, slaughter houses, etc.
9	Bye-laws/Power to Make Bye-laws	This category is inclusive of all functions requiring bye-laws such as regulation of buildings, regulation for the use of streets, levy of fees, regulation of tanneries, etc. It also includes those provisions of the law that empower the ULBs concerned to make bye-laws for carrying out their activities.
10	Miscellaneous	All functions which do not fall in any of the above-mentioned categories are clubbed under this.

Source : 12th Schedule, Constitution of India

3.4 Results of the Functional Assignment Analysis of the Karnataka Municipal Corporations Act

A matrix analysis of the number of activities pertaining to each of the 18 matters listed in the 12th Schedule shows that the Karnataka Municipal Corporations Act is a wide-ranging and detailed piece of legislation with a total of 591 activities entrusted to municipalities. Specifically, municipalities are entrusted with 334 activities that pertain to matters contained in the 12th Schedule, 78 that pertain to Taxation, and 179 that pertain to Regulatory Matters.

Some of the salient features of the analysis are as follows:

- Of the 334 activities relating to the 12th Schedule items, 115 (34 per cent) come within the Maintenance and Management category, while 14 per cent each pertain to activities related to Planning and Construction, respectively.
- Of the 97 activities under 'Public health, sanitation conservancy and solid waste management', 40 activities (41 per cent) pertain to Maintenance and Management. These include the collection and removal of garbage, maintenance of sewers, public vaccination, cleaning, and maternity and infant welfare schemes. In addition, the Corporations have the power to make bye-laws under 15 activities in matters related to Public Health. This includes compulsory vaccination, prevention of diseases and bye-laws to enforce cleanliness. Besides these, 14

S.No.	Matters in the 12th schedule	Planing Activity	Construction Activity	Management and Maintenance Activity	Facilitation-Cooperation-Mobilisation	Documentation, Monitoring and Evaluation Activity	Issuing of Inspection on Directives/ Inspection	Punitive Action	Licenses	Bye- laws/ Power to Make Bye-laws	Miscellaneous	Total
11	Urban poverty alleviation			3								3
12	Provision of urban amenities and facilities such as parks, gardens, playgrounds		1	2								3
13	Promotion of cultural, educational and aesthetic aspects	1		1	4							6
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums		2	2		2		3	2	4		15
15	Cattle pounds; prevention of cruelty to animals	3	1	1				1	1	2		9
16	Vital statistics including registration of births and deaths			1					1	1		4
17	Public amenities including street lighting, parking lots, bus stops and public conveniences	2		3	2	1				2		10
18	Regulation of slaughter houses and tanneries		1		3				2	4		10
19	Taxation				73			5				78
20	Regulatory Matters						49	49	20	38	23	179
	Total		42	115	92	15	72	63	40	79	25	591

Source : Avantika Foundation, Bengaluru, Karnataka Municipal Corporations Act

Our analysis of the Karnataka Municipal Corporations Act also revealed that certain functions have been wrongly included in some of the chapters of the Act

activities pertain to Inspection/Issue of Inspection Directives.

- Of the 52 activities under 'Water supply for domestic, industrial and commercial purposes', 30 fall within Maintenance and Management. These include key activities such as the maintenance of municipality water works, connections, payments and private water supply. The remaining activities are spread across 4 of the remaining 9 activity categories as detailed in Table 3.4.
- Of the 48 activities that pertain to 'Roads and bridges', 16 are Maintenance and Management activities while 13 are Planning ones. The latter includes tasks such as land acquisition, road alignment and closure of streets.
- The 35 activities under 'Regulation of land use' are relatively evenly spread out across the various activity categories.
- In the case of 'Planning for social and economic development', 11 of the 22 activities pertain to core planning functions, and include activities such as proposals for schemes and development, beneficiary schemes and ward development schemes.

Table 3.5: Taxation Functions

Taxation	Number of sub-functions
Collection of taxes	73
Punitive action Against defaulters	5
Total	78

Source : Avantika Foundation, Bengaluru, Karnataka Municipal Corporations Act

Table 3.7: Wrongful Classifications in the Act

S.No.	Matter	Function	Chapter in the Act
1	Promotion of cultural, educational and aesthetic aspects	Provision as to library books	Chapter XVIII, Prevention of Diseases/Dangerous Diseases

Source : Avantika Foundation, Bengaluru, Karnataka Municipal Corporations Act

Significantly, 41 sub-functions either consist of bye-laws or deal with the power to make bye-laws with respect to these sectoral matters. We had a choice of classifying these responsibilities under each of the sectors concerned, or separately categorising them under the overarching category of Regulatory Matters. We chose the second approach. Therefore, we have separately listed the sub-functions relating to the power to make bye-laws within the 179 sub-functions under Regulatory Matters. The subsections below set out some important details and findings.

3.4.1 Regulatory and Taxation Matters

As can be seen in Table 3.5, under Taxation, 93 per cent of the activities fall in the category of tax collection with the remaining 7 per cent fall under 'Punitive action against defaulters'. Similarly, of the 179 activities categorised as Regulatory Matters, 27 per cent of the sub-functions pertain to activities relating to inspection and punitive action; 21 per cent deal with bye-laws; and 11 per cent fall under the category of licensing.

3.4.2 Wrongful Classification of Functions and Redundant Matters in the Act

Our analysis of the Karnataka Municipal Corporations Act also revealed that certain functions have been wrongly included in some of the chapters of the Act, as they have no link with the matters covered in those chapters (Table 3.7). Some of the functions are also outdated (Table 3.8) and irrelevant in the present societal context.

Table 3.6: Regulatory Functions

Regulatory Matters	Number of sub-functions
Bye-laws	38
Issuing of Inspection and Directives/ Inspection	49
Licenses	20
Punitive Action	49
Miscellaneous	23
Total	179

Table 3.8: Redundant and Outdated Matters

S.No.	Matter	Function	Chapter in the Act
1	Public health, sanitation conservancy and solid waste management	Obligation to give information of smallpox	Chapter XVIII, Prevention of Diseases/Dangerous Diseases
2	Public health, sanitation conservancy and solid waste management	Prohibition of inoculation for smallpox	Chapter XVIII, Prevention of Diseases/Dangerous Diseases
3	Regulatory Functions	Duty of expelling lepers, etc., from markets and private markets	Chapter XVII, Licenses and Fee

Source : Avantika Foundation, Bengaluru, Karnataka Municipal Corporations Act

3.4.3 Area Sabhas and Ward Committees

Within the overall ambit of service delivery and other responsibilities assigned to Municipal Corporations, the Act also assigns separate functions to Ward Committees

and Area Sabhas (Table 3.9). In contrast to the detailed provisions in the Karnataka Panchayati Raj Act constituting and empowering Gram Sabhas and Ward Sabhas, these provisions are ill-defined and weak.

Table 3.9. Functions assigned to Ward Committees and Area Sabhas

Matter	Section	Function	Functionary	Chapter in the Corporation Act
Urban Planning	13 G (12)	It may cooperate with the Ward Committee in discharging of any functions assigned to it.	Area Sabha	Chapter III A
Urban Planning	13 G (13)	It shall perform such other functions as may be assigned to it by the Corporation in accordance with the bye-laws.	Area Sabha	Chapter III A
Urban Planning	13 I (10)	It shall perform such other functions as may be assigned to it by the Corporation as per its bye-laws.	Wards Committee	Chapter III A

Source : Avantika Foundation, Bengaluru, Karnataka Municipal Corporations Act

|| The Municipal Act is weighed down by outdated and repetitive provisions and there is a need to make the law more crisp, contemporary and easier to implement ||

3.5 Summary of the Findings

Our analysis of the functional assignments contained in the Municipalities Act reveals that though there are detailed descriptions of activities to be carried out by ULBs, the Act is weighed down by outdated and repetitive provisions. There is a need to make the law more crisp, contemporary and easier to implement. If functions assigned to the Municipal Corporations are more precisely articulated, they can be held to account.

3.5.1 Need for Overhaul

The emergence of grey areas in classifying activities into different activity categories underscores the need for revisiting and updating the Municipal Corporations Act to suit current realities. In our opinion, the Act needs a

thorough overhaul to remove overlapping and obsolete provisions. In addition, matters such as quantum of fines to be levied and punishment to be imposed need to be revised. This is especially relevant today when ULBs strive to play a key role not only in the provision of services, but also in environmental protection and disaster management. Therefore, it may be necessary to add more power to the Act or restate the language of the regulatory powers to reflect these new responsibilities better.

3.6 Recommendations

3.6.1 Need for Overhaul

The emergence of grey areas in classifying activities into different activity categories underscores the need for revisiting and updating the Municipal Corporations Act to suit current realities. In our opinion, the Act needs a thorough overhaul to remove overlapping and obsolete provisions. In addition, matters such as quantum of fines to be levied and punishment to be imposed need to be revised. This is especially relevant today when ULBs strive to play a key role not only in the provision of services, but also in environmental protection and disaster management. Therefore, it may be necessary to add more power to the Act or restate the language of the regulatory powers to reflect these new responsibilities better.

3.6.2 Simplification of Some Provisions

Further, the level of detail contained in several provisions indicates that they are more appropriately contained in delegated legislations rather than in the main legislation. In order to make the law simple to interpret and implement, those provisions that go into great detail as to how a particular task is to be carried out should be taken out and promulgated separately as rules. In doing so, Karnataka need not look any further than how the state itself has dealt with law relating to the Panchayats, which has been periodically reviewed and revised to keep pace with the changing realities of devolution of powers and responsibilities to entities in rural areas.



Chapter 4: Budgetary Analysis

In this chapter, we set out our analysis of budgetary allocations to ULBs in Karnataka, through an assessment of the revenues and expenditures detailed in Tumakuru CMC's budget in FY 2014-15 and FY 2015-16. The chapter also provides suggestions for revamping the budgetary set-up.

4.1 Analysis of Fiscal Devolution

4.1.1 Schemes in the Urban Link Document

As previously mentioned, while an urban link document has existed from FY 2011-12⁵, unlike the Zilla Panchayat/ Taluk Panchayat (ZP/TP) Link Book, where there is a clear

Table 4.1: Schemes in the Urban Link Book, Karnataka

S. No.	Scheme	Description
1	State Finance Commission (SFC) Entry Tax Devolution	Grants for creation of capital assets, general and other expenses, maintenance, debt servicing and pensionary benefit
2	SFC (Other Devolution)	Grants for creation of capital assets
3	Chief Minister's Nagarothana Yojana	Grants for creation of capital assets, Scheduled Caste Sub Plan (SCSP), Tribal Sub Plan (TSP)
4	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	Grants for creation of capital assets
5	National Urban Livelihood Mission (NULM)	Grants for other expenses, SCSP, TSP
6	Rajiv Awas Yojana	Grants for other expenses, SCSP, TSP
7	Central Finance Commission (FC) Grants	Grant-in-aid General (13 th and 14 th FC grants fall under this category)
8	Pourakarmikas' Housing Scheme	Department of Social Welfare, ZP Tumakuru, Ambedkar Corporation

Source : finance.kar.nic.in (Budget volumes from 2011-12 until 2019-20)

allocation of budgets at the scheme level, by function and department, the urban link document details only the grants allocated to Municipal Corporations and Councils, and funds for flagship urban schemes run by the Government of India. Table 4.1 provides the list of schemes that are contained in the Link Book. This list has remained largely unchanged from 2011-12 to 2017-18. It must be mentioned that these 8 items were devolved to ULBs until 2015-16. However, since then, JNNURM and National Urban Livelihoods Mission (NULM) are no longer contained in the urban link document

4.1.2 Devolution to ZP and TP for Services in the City

District-level budgets for line departments, parastatals and parallel bodies are not transparent and in many cases do not exist⁶. Besides, tracing the budgetary expenditure of line departments within an urban area becomes

difficult, if not impossible, because many of these line departments fall under the control and supervision of the ZP – even though they deliver public services in urban areas. For instance, the departments of Education, Women and Child Welfare, Social Welfare, and Backward Classes and Minorities, which are all under the control and supervision of the Tumakuru ZP and TP, deliver services within the city. Computing the overall public expenditure for the city therefore poses a tough challenge; estimating the ward-level spend is even more difficult.

There is thus a serious mismatch in two respects. First, the level of fiscal devolution from the state to ULBs varies widely from that to rural local governments as a whole. Second, rural devolution includes sizeable sums of money that are expended by rural local governments for services within the jurisdiction of ULBs. This has serious

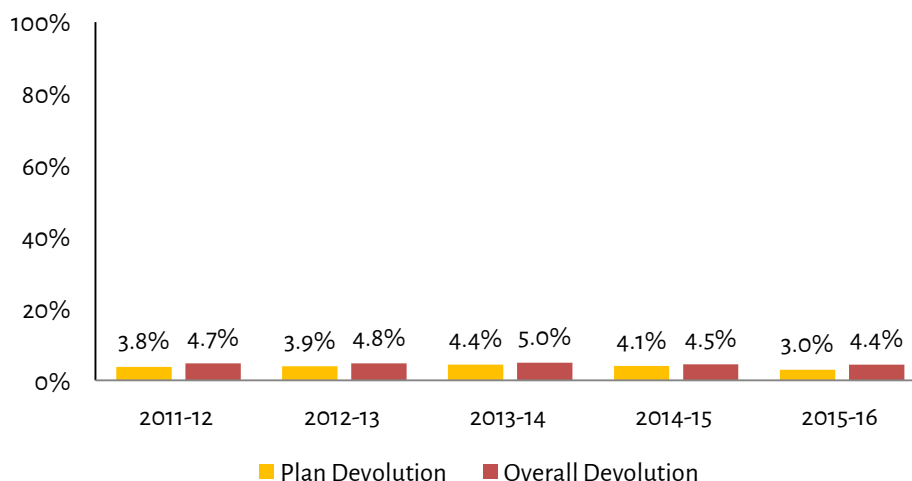
implications for the financial accountability of these line departments to the people, as elected representatives of ULBs are not in a position to oversee or hold to account expenditure by rural local governments in urban areas. Therefore, it is imperative that the rural Link Book is revised to move out those line department expenditures for urban areas, which should then be placed in the urban Link Book. This will ensure that the portioning out of the

state budget to ULGs matches that for the rural local government budget.

4.1.3. Urban Fiscal Devolution vs Rural Fiscal Devolution

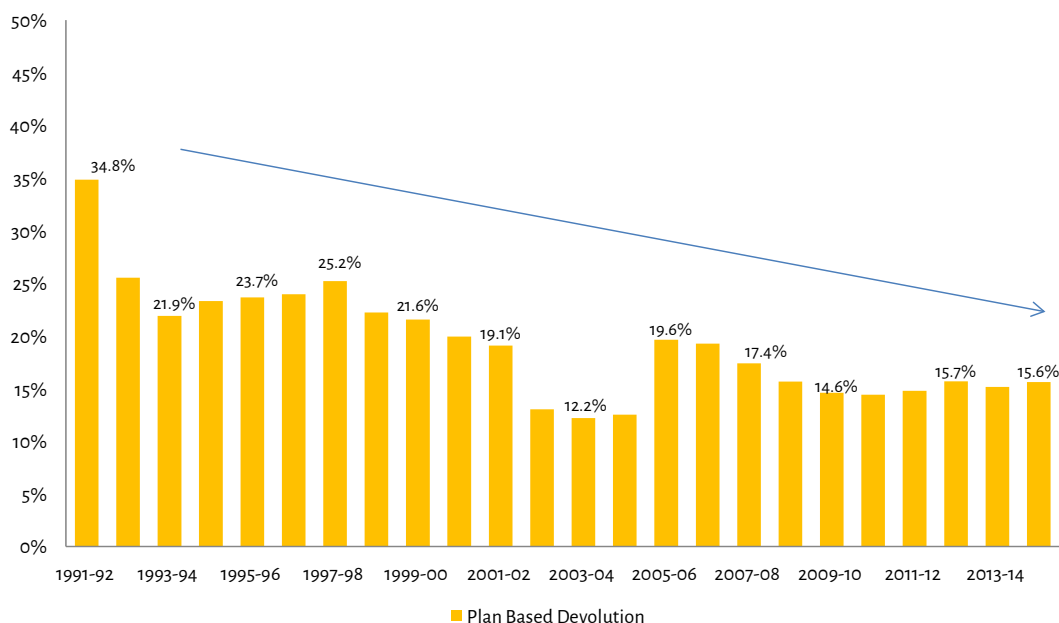
Keeping in mind that line department expenditure in urban areas is not devolved to ULBs, the percentage of devolution of the total state budget to these bodies is low,

Fig 4.1: Urban Devolution in Karnataka



Source : ULB allocations, budget documents 2011-12 to 2015-16, Finance Department, Government of Karnataka

Fig 4.2: Rural Devolution in Karnataka



Source : PAISA for Panchayats, Accountability Initiative, Centre for Policy Research, 2016

and compares very poorly with fiscal devolution to rural local governments.

Figure 4.1 presents the urban devolution in Karnataka from FY 2011-12 onwards. Figure 4.2 provides a glimpse of rural decentralisation as analysed by the PAISA for Panchayats study by AI in 2016. The combination of Figures 4.1 and 4.2 presents a complete picture of devolution in Karnataka.

The key insights from these graphs are as follows:

- Devolution to ULBs has been very low with an overall devolution of 4.44 per cent and a planned devolution of 3 per cent in FY 2015-16. Especially seen in the context of India's fast urbanisation and the urban growth in Karnataka, this meagre allocation hampers the State's ULBs in providing services to urban citizens

and managing urban growth. Instead, parastatals and parallel bodies are provided significant fiscal means to operate in urban centres.

- Coupled with the fact that the percentage of fiscal devolution to rural local governments has also dropped significantly (as shown by AI's 2016 PAISA for Panchayats study), Karnataka's commitment to strengthening democratic decentralisation seems to have lost its way.

4.2 Comparing Functional and Fiscal Assignments of Tumakuru CMC

While it is difficult to establish the extent of fiscal devolution due to a lack of information, the Tumakuru CMC's budget template takes into account 17 of the 18 matters listed in the 12th Schedule, devolved to ULBs

through the Karnataka Municipal Corporations Act. These matters are assigned a 'Head of Account' entry in the budget and there is a corresponding allocation of funds to that particular head of account. However, the extent of devolution to the ULB is weak because critical activities related to major devolved functions are assigned to parastatals or line departments. For example, under the subject matter of 'Urban planning including town planning', regulation of land use and construction of buildings is an important task, and this is undertaken by the Tumakuru Urban Development Authority (TUDA), a parastatal whose governance and oversight is not with Tumakuru CMC.

Table 4.3 provides a detailed assessment of functional and fiscal assignments according to the Tumakuru CMC

Table 4.3: Functional and Fiscal Assignments of Tumakuru CMC

S. No.	Matter in the 12 th Schedule	Tumakuru City Corporation		Remarks
		Budget Head Exists	Funds Allocated	
1	Urban planning including town planning	√	√	Spatial planning is undertaken by TUDA
2	Regulation of land-use and construction of buildings	√	√	Zoning is done by TUDA while licensing is provided by Tumakuru CMC
3	Planning for economic and social development	√	√	Partially exists across the budget document
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 and mentally retarded	√	√	While not explicitly called out, there is a specific callout for social welfare, poverty alleviation and numerous welfare funds
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	√	√	

S. No.	Matter in the 12 th Schedule	Tumakuru City Corporation		Remarks
		Budget Head Exists	Funds Allocated	
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums	√	√	
15	Cattle pounds; prevention of cruelty to animals	No	No	
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	√	√	

Source : Tumakuru CMC budget document

budget document.

The only heads of account in the state budget that can be traced to the Municipal Corporation's budget include Finance Commission (FC) grants, State Finance Commission (SFC) grants, Nagarothana Yojana grants and CMSMTDP. These grants are released by the State's Urban Development Department to the respective Municipal Corporations and Councils. Data Sets 4.1, 4.2 and 4.3 provide the master data obtained and prepared for this exercise. This data was sourced from the Department of Municipal Administration, Tumakuru, for FY 2014-15 and FY 2015-16.

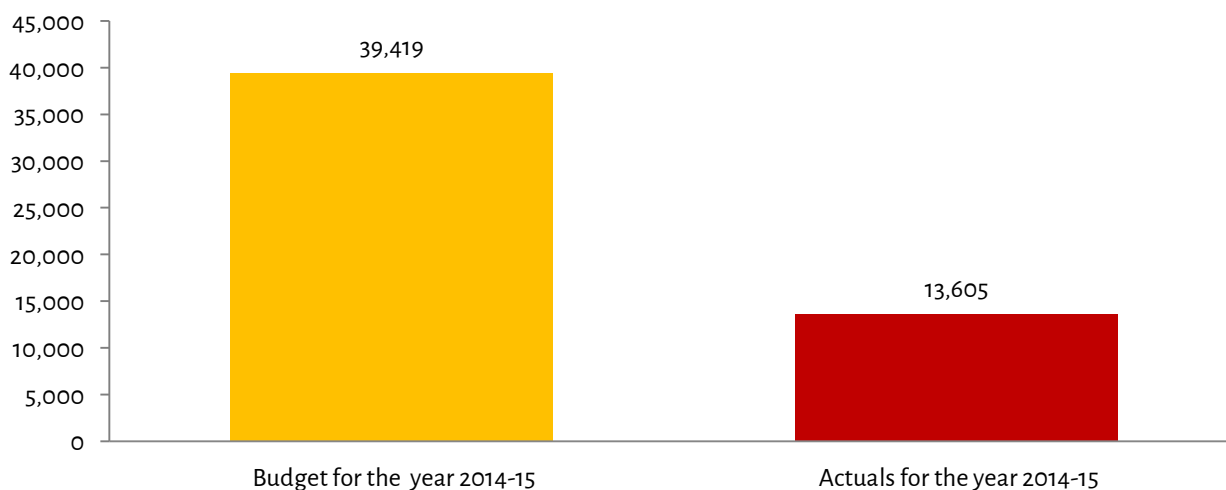
4.3 Analysis of the Tumakuru City Municipal Corporation Budget

4.3.1 Receipts

Receipts refer to amounts received and accounted for by the Municipal Corporation for a financial period. Receipts are categorised as revenue, capital and extraordinary receipts. Extraordinary receipts are those pertaining to recovery of a loan or an advance or deposit from others. Figure 4.3 provides the details of receipts in FY 2014-15. While the budgeted receipts were ₹ 394.18 crores, the actuals were 65.48 per cent lower, at ₹ 136.05 crores. There was a greater difference for capital receipts (76.83 per cent) compared to revenue receipts (45.49 per cent). There was a difference of 67.81 per cent for extraordinary receipts (Fig 4.4).

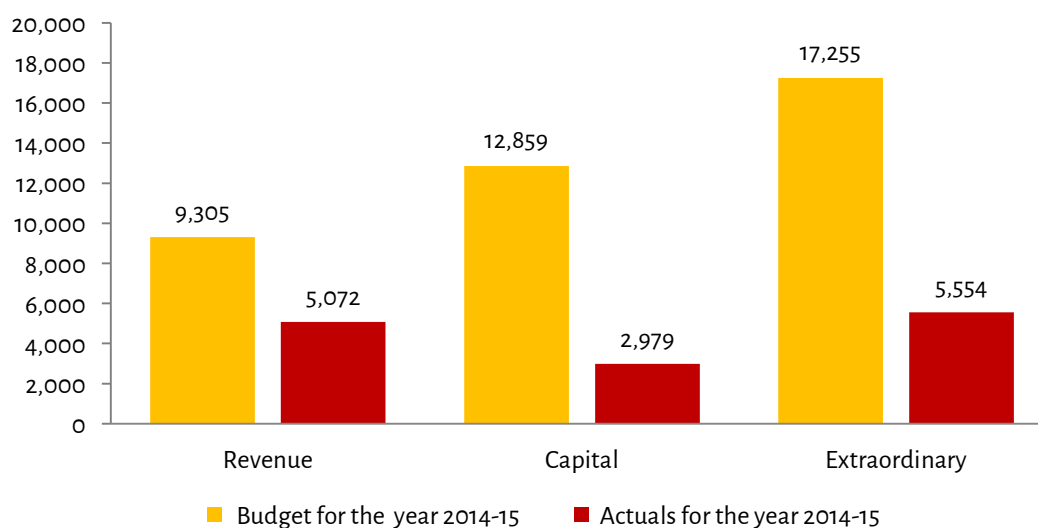
Of the total receipts, ₹ 187.25 crores was budgeted as receipts from 'grants' for FY 2014-15. These grants include

Fig 4.3: Tumakuru – Overall Receipts: Budget vs Actuals, FY 2014-15 (₹ Lakhs)



Source : Tumakuru CMC Budget Documents FY 2014-15

Fig 4.4: Tumakuru – Budget vs Actuals by Receipt Type, FY 2014-15 (₹ Lakhs)



Source : Tumakuru CMC Budget Documents FY 2014-15

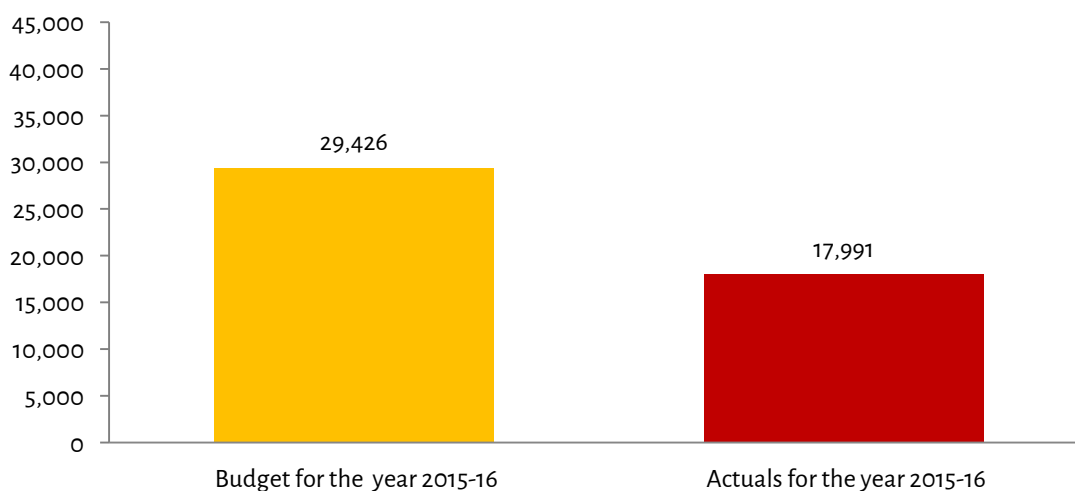
SFC grants and FC grants amongst others (for details see Annexure 4.1). However, the actuals were at ₹ 63.35 crores with a difference of -66.17 per cent.

Receipt of funds was lower in FY 2015-16 compared to FY 2014-15 (Fig 4.5). The total budgeted receipts were ₹ 294.25 crores. Actual receipts were at ₹ 179.90 crores. The difference between budgeted receipts for FY 2015-16 and the actuals was at -38.86 per cent. The variance was far less than that of the preceding year; the total budget

for receipts was lower by over 25 per cent in FY 2015-16 compared to FY 2014-15.

While the Municipal Corporation had budgeted for a higher amount in FY 2014-15, the release of the funds – largely those for the Nagarothana Yojana – occurred in FY 2015-16. The Municipal Corporation factored this in during its budgeting process for FY 2015-16. In FY 2015-16, the difference in revenue receipts was 11.5 per cent (a surplus), capital receipts were at 65.3 per cent, and extraordinary

Fig 4.5: Tumakuru – Overall Receipts: Budget vs Actuals, FY 2015-16 (₹ Lakhs)



Source : Tumakuru CMC Budget Documents FY 2015-16

receipts at -51.1 per cent (Fig 4.6).

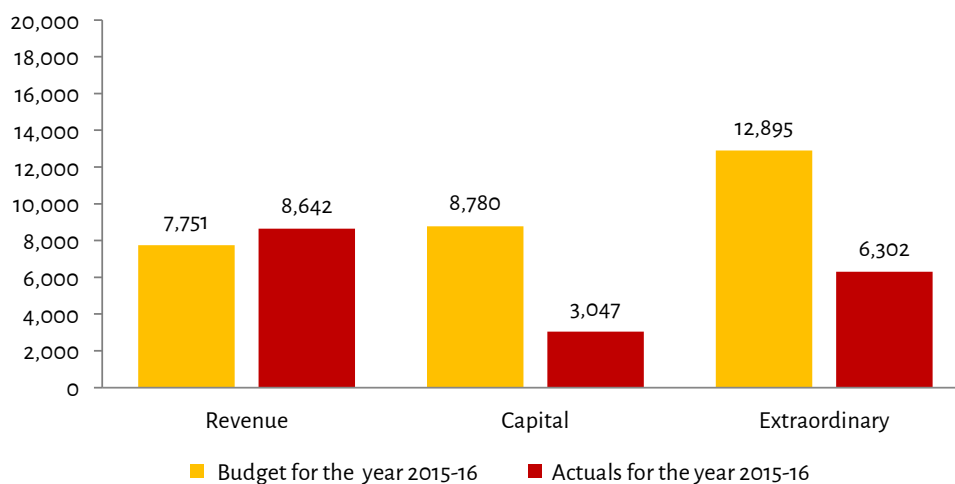
An amount of ₹ 130.8 crores was budgeted as receipts from 'grants' for FY 2015-16. However, the actuals were at ₹ 108.42 crores, with a difference of -17.11 per cent (Fig 4.6).

4.3.2 Expenditure

As with receipts, expenditures are categorised as revenue, capital and extraordinary expenditure. Extraordinary expenditure includes those funds expended for the implementation of a scheme, plan or a project by the Municipal Corporation.

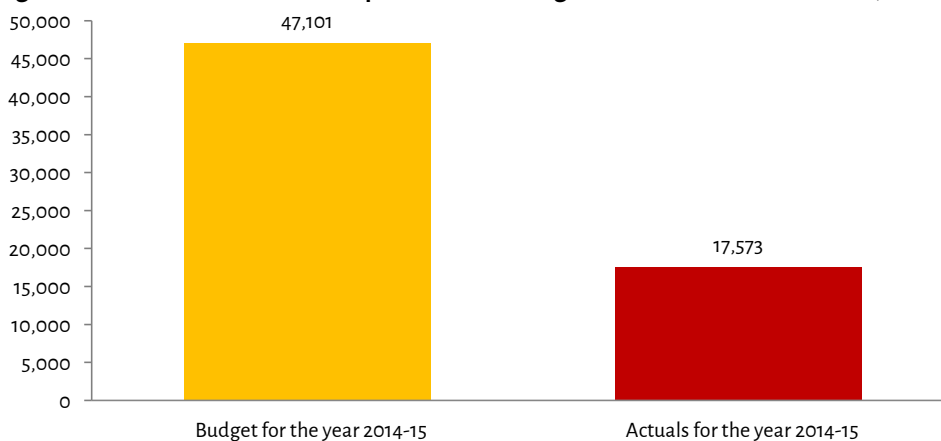
There were significant differences between the budgeted

Fig 4.6: Tumakuru – Budget vs Actuals by Receipt Type, FY 2015-16 (₹ Lakhs)



Source : Tumakuru CMC Budget Documents FY 2015-16

Fig 4.7: Tumakuru – Overall Expenditure: Budget vs Actuals, FY 2014-15 (₹ Lakhs)

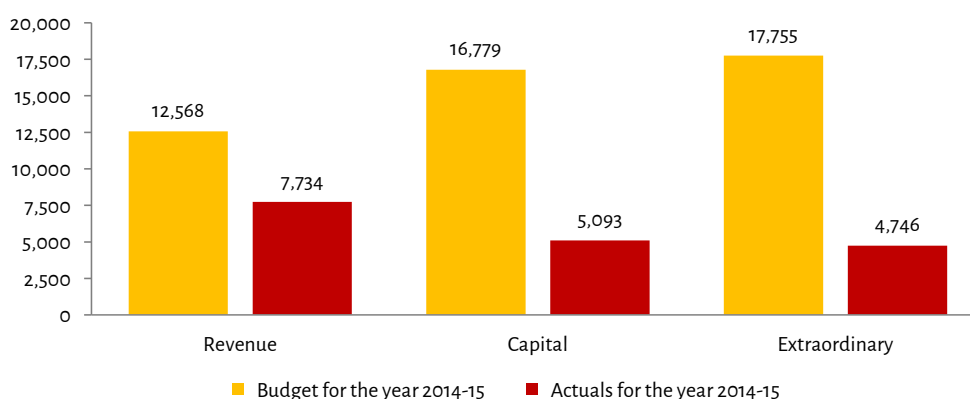


Source : Tumakuru CMC Budget Documents FY 2014-15

and actual expenditures. In FY 2014-15, ₹ 471.01 crores was budgeted as the expenditure, while the actual expenditure was ₹ 175.73 crores – a difference of -62.69 per cent (Fig 4.7). Here, too, the differences were driven primarily by differences in capital expenditure (-69.65 per cent) and extraordinary expenditure at -73.27 per cent. In contrast, the difference was -38.46 per cent for revenue expenditure (Fig 4.8).

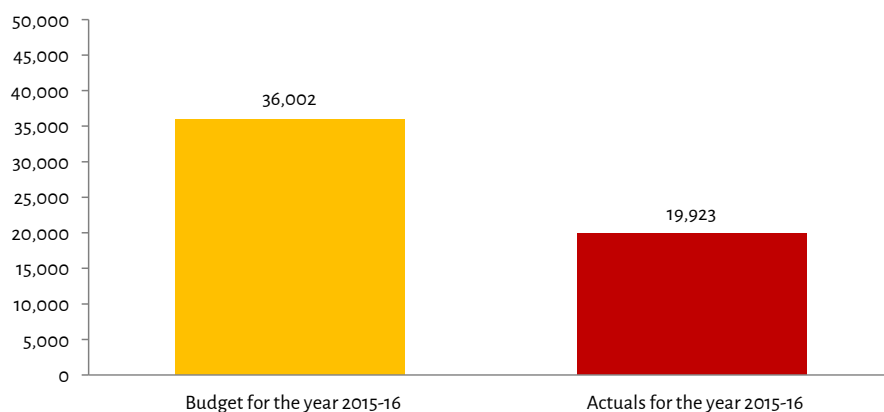
Figs 4.9 and 4.10 provide payment and expenditure specifics for FY 2015-16. The expenditure budget for Tumakuru CMC was reduced by nearly 24 per cent in FY 2015-16 from the preceding year, to an amount of ₹ 360 crores. The actual expenditure stood at ₹ 199.22 crores, with a difference of -44.66 per cent. The difference for revenue expenditure stood at 15.9 per cent, capital expenditure at -53.36 per cent, and extraordinary expenditure at -63.9 per cent.

Fig 4.8: Tumakuru – Budget vs Actuals by Expenditure Type, FY 2014-15 (₹ Lakhs)



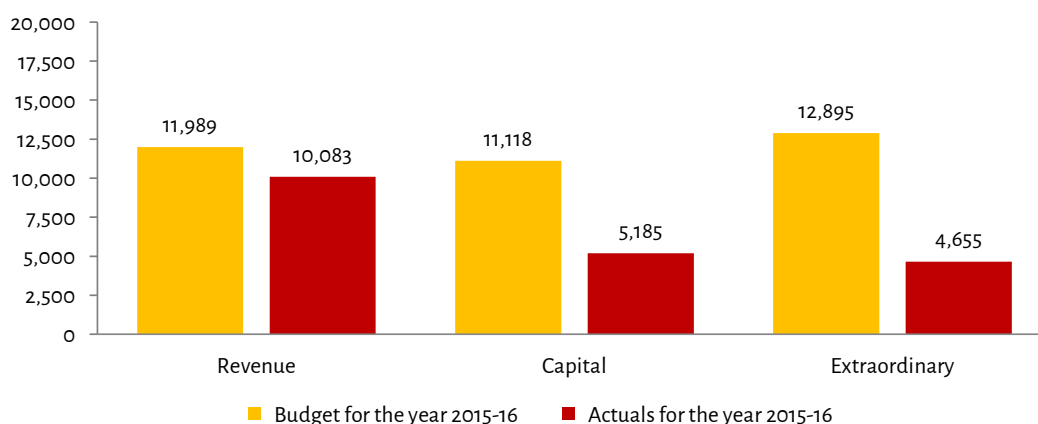
Source : Tumakuru CMC Budget Documents FY 2014-15

Fig 4.9: Tumakuru – Overall Expenditure: Budget vs Actuals, FY 2015-16 (₹ Lakhs)



Source : Tumakuru CMC Budget Documents FY 2015-16

Fig 4.10: Tumakuru – Budget vs Actuals by Expenditure Type, FY 2015-16 (₹ Lakhs)



Source : Tumakuru CMC Budget Documents FY 2015-16

4.4 Summary of Findings

- Despite the elaborate statement on functional devolution contained in the State Municipal Corporations Act, functional devolution to Tumakuru CMC is neither clear nor complete, as envisaged in the Constitution. Some of the core functions mandated under the 12th Schedule are undertaken by parastatals, such as TUDA and the Slum Development Board; and none of these institutions come under the umbrella of governance control and supervision of Tumakuru CMC.
- While the relatively new system of a link document is in place to ringfence urban fiscal decentralisation, it is not satisfactory. The system still allows only low traceability from the state budget to fund flows and public expenditures of the Municipal Corporations and Councils in Karnataka. Based on the allocations made in the link document, fiscal devolution to ULBs is 4.44 per cent of the state budget, with actual devolution being 3 per cent in FY 2015-16. On the other hand, there are a far more mature set of processes for fiscal decentralisation to rural local governments in Karnataka.
- The urban Link Book does not identify and ringfence line department allocations in urban areas by assigning them to ULBs, some of the budget allocations for expenditure within the jurisdiction of Tumakuru CMC are still contained in the ZP/TP budget for Tumakuru district/taluk, respectively. When expenditure in a Municipal Corporation area is incurred from ZP/TP funds, an odd situation arises: the political mandate for the delivery of public services relating to devolved subjects lies with the ULB, but the financial mandate rests with the rural local government. This dilutes transparency and accountability of service delivery institutions of such departments to the urban citizen. It also diminishes accountability to the rural citizen as well, because seen from their perspective, the fiscal devolution to the ZPs and TPs is weakened when they spend funds on urban services.
- Besides the funds allocated to the ZP/TP through the rural Link Book but spent in urban areas, line departments are also directly allocated funds and expend them for the provision of public services in Tumakuru city. These funds are not specifically allocated in an accounting sense to Tumakuru city,

are not published and not transparent.

- To compound the problem, there are discrepancies between the grants budgeted and allocated in the urban Link Book and the funds actually received by Tumakuru CMC. In many instances, the shortfall in receipts is more than 50 per cent. So even the very low allocations made through the urban link document (with all its constraints listed above) are often not devolved.

4.5 Observations from the Budgetary Analysis

- In spite of the above distortions and shortcomings, the current budgeting system of Tumakuru CMC is comprehensive, and does capture all income and expenditure items along with the appropriate accounting codes.
- While the Municipal budgets in Karnataka are not broken down to the ward level, the infrastructure and data feed capability exists for such an exercise. This presents a significant opportunity for promoting further transparency.
- A fundamental necessity for a Smart City is a comprehensive and transparent budgeting system, detailed to the level of a ward. This is so that it can be accessed by citizens to understand the flow of funds and expenditure from all expenditure entities, as and when they wish to do so, in real time. Such a system needs to capture the budgeted allocations and actual expenditure of all government entities that expend funds within the perimeter of the Smart City, down to the ward level. If this is the intent, the capability of doing so exists.

4.6 Recommendations

However, as can be seen in our research, their management practices and accounting systems do not enable citizens to participate in their decisions or keep track of their expenditures. Further, ULBs are not in control of the decisions of parastatals, or play a role in their functioning. In an ideal situation – where the devolution to local governments is according to the letter and spirit of the Constitution – parastatals such as urban development authorities would function under the control and supervision of the local governments concerned. For state-wide agencies such as the KUWSandDB, contracts would establish their relationship and accountability to the ULB; this would also demand transparency from both in reporting their fiscal and physical performance in the execution of projects. How such a situation can be achieved is described below.



A fundamental necessity for a Smart City is a comprehensive and transparent budgeting system, detailed to the level of a ward that can be accessed in real time by citizens

- A much more comprehensive Link Book should be prepared for each Municipal Corporation and Council.
- The link document must contain details of the allocations made directly to the municipality, as also the allocations made to line departments and parastatals for programmes implemented within the jurisdiction of that municipality. The budgetary allocations of line departments, parastatals and parallel bodies must be indicated, as far as possible, to the level of a ward for that municipality.
- The good practice from the ZP/TP/GP sector can be deployed here. These ULB link documents should be published at the time of the annual state budget. Every year, the link documents should be reworked to reflect the progressive urbanisation of Karnataka.
- The rural link document needs to be reviewed. All allocations/expenditures of the ZPs and TPs in urban jurisdictions should be removed from their Link Book. As these programmes fall directly within the functional ambit of the ULBs concerned, they should be transferred to the ULBs; allocations for these programmes in the ZP/TP link documents should be withdrawn and rerouted to the Municipal Corporation/Corporation concerned.
- Each ULB budget document must have details of payments/expenditure by the ULB, line departments (including those deployed from the ZP/TP sector), parastatals and parallel bodies, reported at the ward level (both budgets and actuals).
- The financial reporting system of Municipal Corporations should be upgraded to reflect real-time reporting at the ward level with respect to funds allocated and expended by all entities of government (ULB, line departments, parastatals, parallel bodies, etc.) This can be achieved if a provision is made in the treasury software, Khajane-2, for all agencies to record, in their expenditure vouchers, the municipal wards in which such expenditure has been incurred.

Chapter 5: Municipal Corporation Expenditure

This chapter explores the expenditure incurred by the Tumakuru CMC, both at the city corporation level and across each of the 35 wards of the city, for FY 2014-15 and FY 2015-16.

5.1 Flow of Funds

There are many government entities that incur expenditure at a ward level in Tumakuru city.

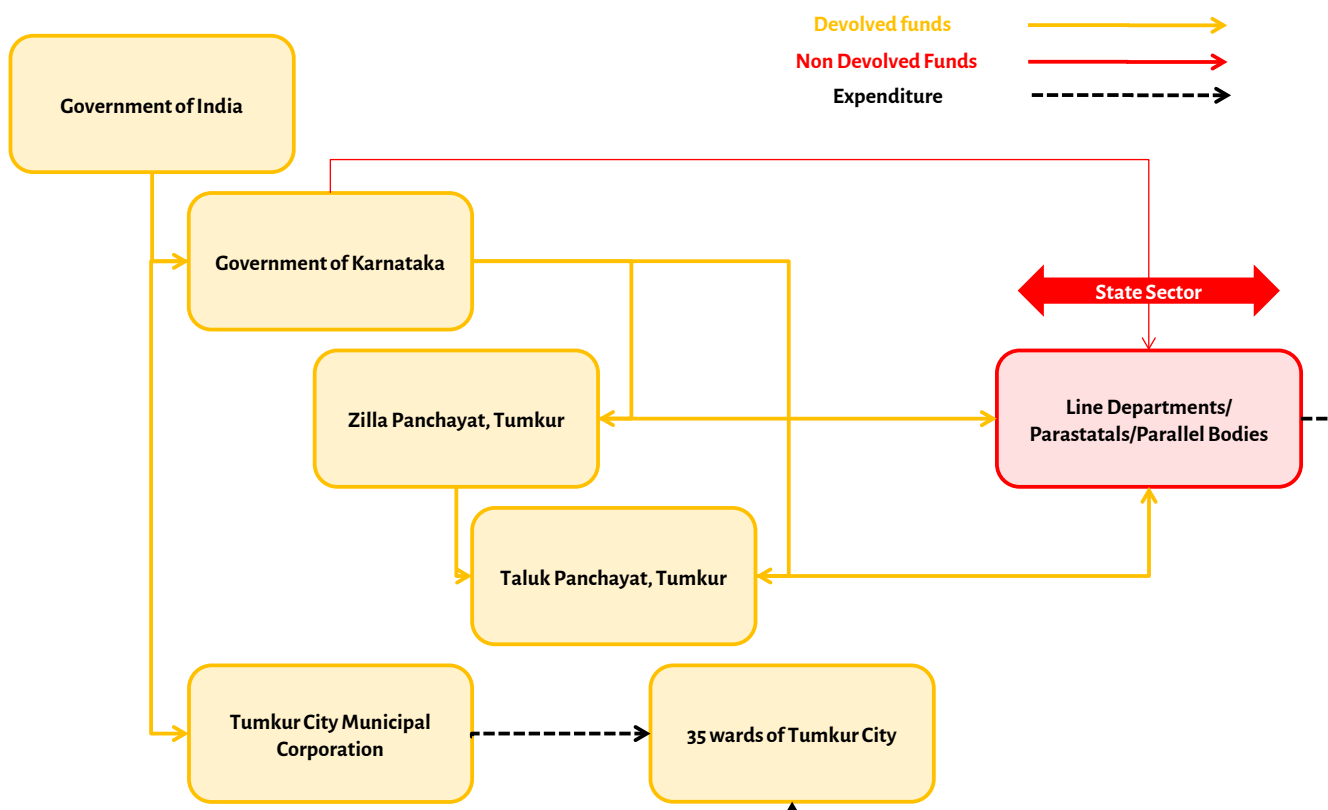
These include:

- The Tumakuru CMC—whose budget and expenditure streams include Union FC grants, funds for Swachh Bharat Abhiyan, funds for Drinking Water Supply, MP and MLA LAD funds if allocated, SFC grants and funds for some state schemes which are transferred from the State’s Urban Development Department.
- The line departments that incur expenditure directly through the implementation of State Sector schemes. However, budget allocations for programmes and projects taken up within Tumakuru CMC jurisdiction are not separately listed and transparent.

- The line departments that come under the control and supervision of the District or Zilla and Taluk Panchayats, through the expenditure incurred from budgets allocated to them under the District Sector schemes. Here, too, the allocations for programmes and projects taken up within Tumakuru CMC jurisdiction are not separately budgeted nor transparent.
- Parastatals and parallel bodies that include TUDA, Slum Development Board, BESCO and KUWSandDB. These entities have their own budgetary systems and processes, which include the expenditure of grants given to them by the government, as also their own revenues.

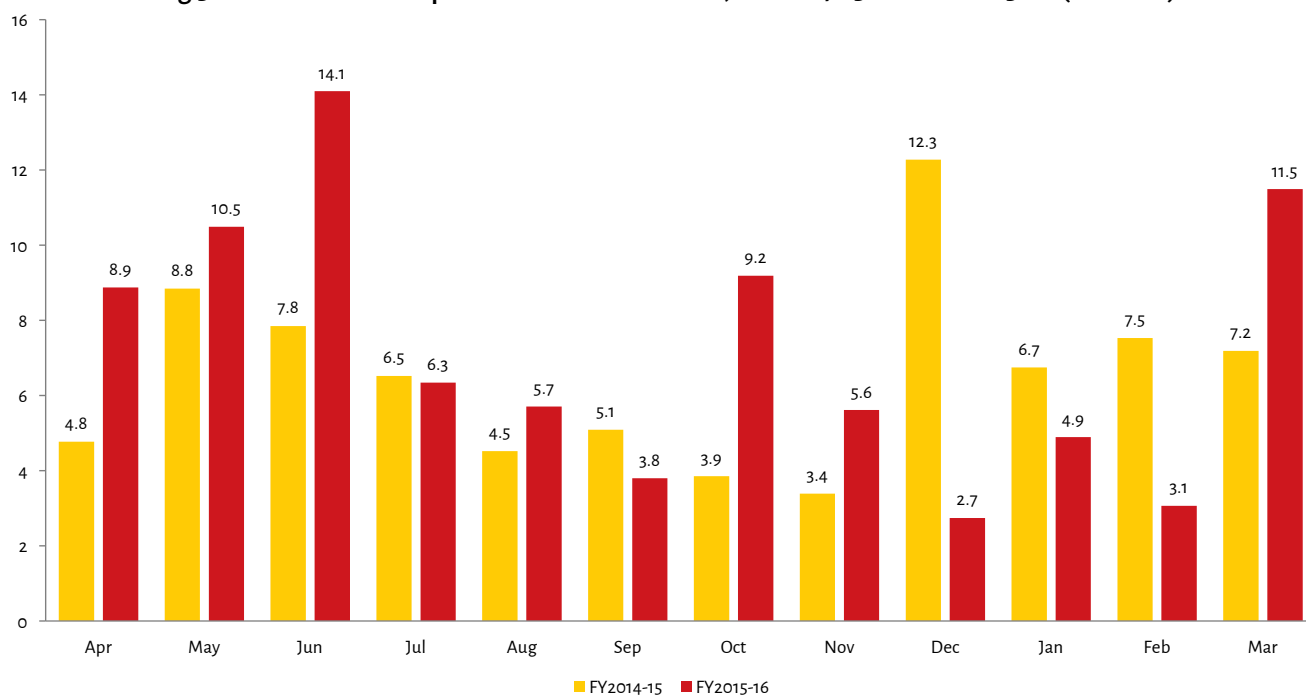
The actual flow of funds occurring within the jurisdiction of Tumakuru CMC is given in Fig 5.1. The fragmented structure of the fund flows underscores the challenges involved in tracking such flows, given that each entity uses its own template to capture and present information pertaining to budgets and expenditure; many of them

Fig 5.1: Structure of Fund Flows, Tumakuru CMC



Source : Avantika Foundation, Bengaluru

Fig 5.2: Month-wise Expenditure across Wards, FY 2014-15 and FY 2015-16 (₹ Crores)



Source : Tumakuru CMC

also do not take into account the municipality structure, or its division into wards, while describing either budgets or expenditures. This chapter explores the expenditure incurred by the Tumakuru CMC, both at the city corporation level and across each of the 35 wards of the city, for FY 2014-15 and FY 2015-16.

5.2 Funds Expended by the Municipal Corporation

₹ 78.54 crores was spent in FY 2014-15 and ₹ 86.26 crores in FY 2015-16. Annexures 5.1 and 5.2 present the details of funds expended by Tumakuru CMC in FY 2014-15 and FY 2015-16, respectively. ₹ 78.54 crores was spent in FY 2014-15 and ₹ 86.26 crores in FY 2015-16.

Fig 5.2 provides a graphical representation of month-wise expenditure incurred by the Corporation across FY 2014-15 and FY 2015-16, respectively. The increased expenditures in December 2014, June 2015, October 2015 and March 2016 are largely driven by expenses incurred on public works, specifically the construction of roads and drains. These expenses were incurred from SFC grants and Nagarothana Yojana grants, among others.

Fig 5.3 provides details of the quantum of funds deployed across various heads of account/schemes. It is clear that the largest quantum of funds expended were the Municipal Corporation's own funds, barring the Nagarothana grant that came in during FY 2015-16.

A detailed assessment of reveals that to deliver certain

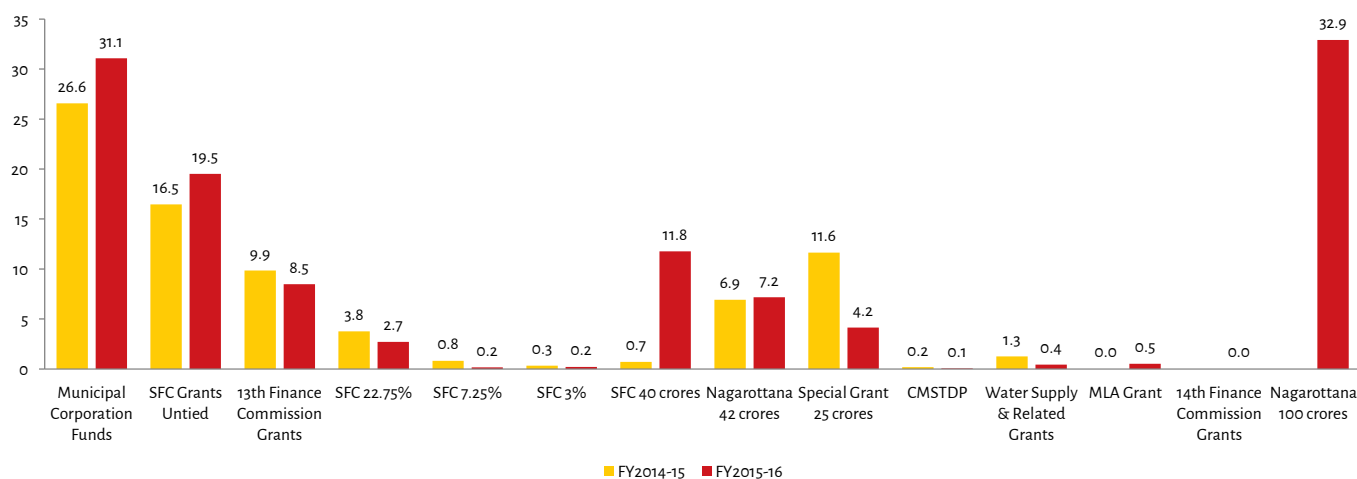
citizen services (such as Water Supply), the Municipal Corporation has deployed its own funds over and above the grants received for that head. Besides, a large portion of the expenses have been undertaken in construction activities pertaining to Roads and Drains.

5.2.1 Sectoral Expenditure

A breakdown of the outlay according to sectors indicates that Roads and Drains are the main items of expenditure (Table 5.1). There were high degrees of expenditure in FY 2014-15, which dropped both in absolute terms and as a percentage of expenditure in FY 2015-16. The same period saw a substantial jump in the expenditure incurred on Roads and Drains. This was largely due to the release of the Nagarothana grants that were expended on this head, which were also budgeted for by Tumakuru CMC. Underground Drainage had the least expenditure reported in FY 2014-15 and FY 2015-16.

It must be mentioned that during the time of this study the Smart City lists were being prepared and Tumakuru was pursuing inclusion. It made it to the third list of Smart Cities. The focus was largely on infrastructure development, coupled with water supply and waste management. This aligns with the scoring parameters for Smart City evaluation.

Fig 5.3: Fund Deployment across Heads of Account, FY 2014-15 and FY 2015-16 (₹ Crores)



Source : Tumakuru CMC

Table 5.1: Sectoral Expenditure, FY 2014-15 and FY 2015-16

Sector	FY 2014-15		FY 2015-16	
	Expenditure (₹ Lakhs)	Per cent Total Expenditure	Expenditure (₹ Lakhs)	Per cent Total Expenditure
Roads and Drains	2235	54.5 per cent	5698	72.8 per cent
Water Supply	759	18.5 per cent	1061	13.6 per cent
Solid Waste Management (SWM)	471	11.5 per cent	485	6.2 per cent
Others	210	5.1 per cent	227	2.9 per cent
Streetlights	184	4.5 per cent	210	2.7 per cent
Storm Water Drains (SWD)	100	2.4 per cent	087	1.1 per cent
Parks	81	2.0 per cent	042	0.5 per cent
Underground Drainage (UGD)	61	1.5 per cent	017	0.2 per cent
Total	4101	100 per cent	7827	100 per cent

Source : Tumakuru CMC

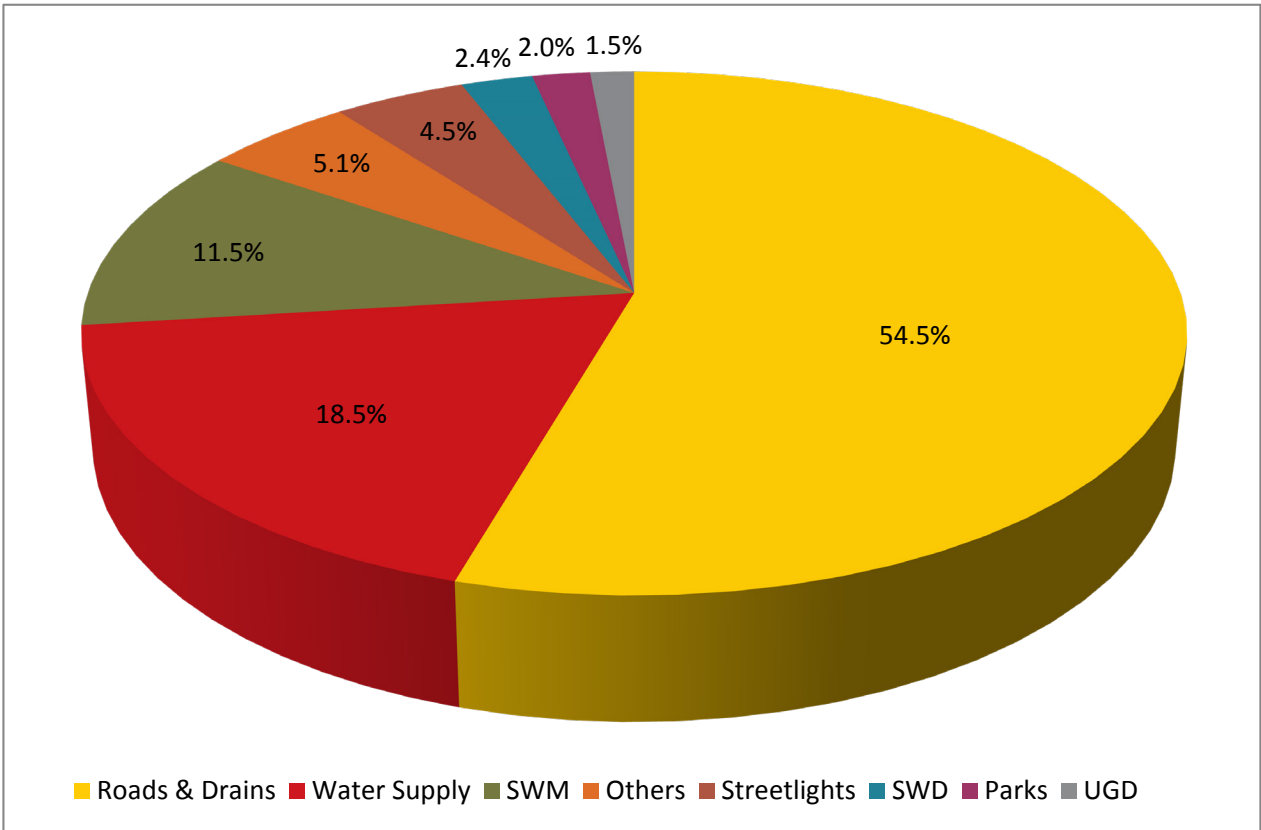
5.2.2 Ward-wise Expenditure

Given that the wards are the geographic regions of proximity to the citizen in an urban context and a Municipal Corporation is a collection of wards, it is extremely important to determine expenditure at the ward level. It is this interface of spend that is of the greatest importance to the citizen as it involves public expenditure within the area of a citizen's habitation.

Ward-level expenditure was available for only those sectors mentioned in Table 5.1 above.

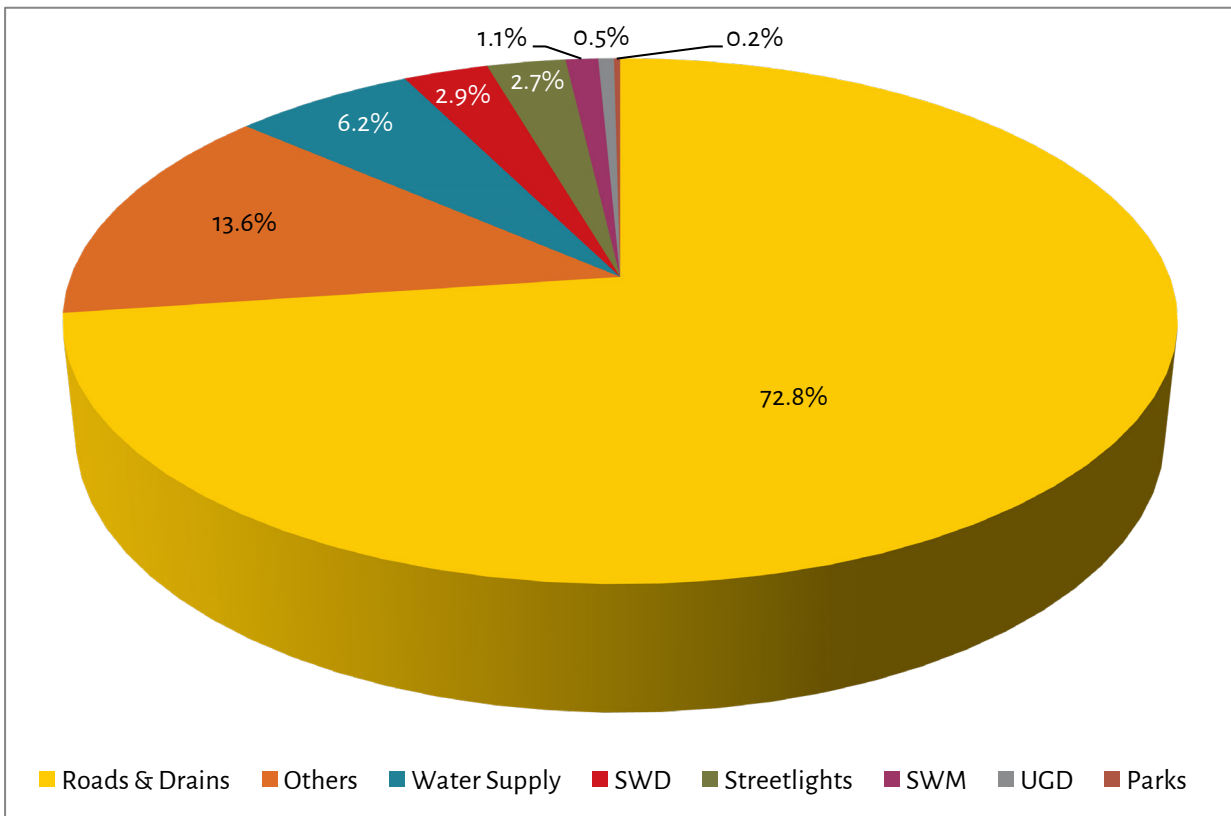
Table 5.2 provides details of ward-wise expenditure incurred by Tumakuru CMC in FY 2014-15 and FY 2015-16. Wards 13, 15, 24 and 35 saw their expenditures going down from FY 2014-15 and FY 2015-16, while all other wards witnessed increasing spend. Wards 4, 11, 12 and 26 experienced dramatic increases in expenditure. This can be largely attributed to the fact that the expenditures in these wards for the previous year were extraordinarily low compared to the other wards. However, Wards 1, 3, 6, 8, 17, 21, 31, 32, 33 and 34 witnessed increased spending, despite the spend in these wards exceeding the average expenditure per ward in the previous year.

Fig 5.4: Sectoral Expenditure across Wards, FY 2014-15



Source : Tumakuru CMC

Fig 5.5: Sectoral Expenditure across Wards, FY 2015-16



Source : Tumakuru CMC

Table 5.2: Ward-wise expenditure by Tumakuru Municipal Corporation, FY 2014-15 and FY 2015-16

Ward No.	FY 2014-15 (₹ Lakhs)	FY 2015-16 (₹ Lakhs)
Ward 1	138	267
Ward 2	20	142
Ward 3	97	298
Ward 4	3	313
Ward 5	23	128
Ward 6	54	168
Ward 7	37	174
Ward 8	57	134
Ward 9	32	39
Ward 10	26	74
Ward 11	14	483
Ward 12	00	137
Ward 13	296	244
Ward 14	14	87
Ward 15	58	25
Ward 16	30	206
Ward 17	150	217

Ward No.	FY 2014-15 (₹ Lakhs)	FY 2015-16 (₹ Lakhs)
Ward 18	41	187
Ward 19	24	223
Ward 20	90	124
Ward 21	244	402
Ward 22	49	170
Ward 23	168	244
Ward 24	206	189
Ward 25	6	42
Ward 26	8	117
Ward 27	5	27
Ward 28	16	154
Ward 29	65	121
Ward 30	53	212
Ward 31	163	417
Ward 32	57	162
Ward 33	86	268
Ward 34	70	192
Ward 35	186	68

Source : Tumakuru CMC

The skewed nature of expenditure across FY 2014-15 and FY 2015-16 can be explained by the increased funds transferred to the Municipal Corporation in FY 2015-16, which also explains the corresponding increase in ward-level expenditure.

Annexure 5.3 provides a graphical illustration of ward-wise expenditure for both FY 2014-15 and FY 2015-16. Ward 13 had the highest Municipal Corporation expenditure of ₹ 3 crores in FY 2014-15, while this position was occupied by Ward 11, with a spend of ₹ 4.8 crores, in FY 2015-16. Ward 12 had no expenditure at all in FY 2014-15 while in FY 2015-16, Ward 15 had the lowest expenditure of ₹ 0.25 crores. Cumulatively, Ward 27 had the lowest spend across FY 2014-15 and FY 2015-16 of ₹ 0.05 crores and ₹ 0.27 crores, respectively.

The next chapter will compare expenditures of other departments and government entities across the 35 wards of Tumakuru CMC and explore insights emerging from such analysis

|| The skewed nature of expenditure across FY 2014-15 and FY 2015-16 can be explained by the increased funds transferred to the Municipal Corporation in FY 2015-16 ||

5.3 Summary of Key Findings

Our key findings from the compilation and analysis of the expenditure patterns of Tumakuru CMC are as follows:

- As with the budgets, a lot of expenditure is not tracked to the level of a ward.
- Even for those expenses that are traced to a ward, some expenditure items cannot be attributed to a ward.
- Data requests of actual expenditure at a ward level had not been made previously.
- Systemic capture of geolocations where expenditure was incurred does not exist.

5.4 Recommendations

The following are our recommendations for making the budgetary and expenditure process more transparent and participative:

- A Smart City budgeting and expenditure reporting system should be designed such that it captures budgets of all spending entities (in the Smart City's jurisdiction), along with the schemes and the expenditures incurred, down to the ward level. To achieve this, the budgeting process and the budgeting system need to be strengthened from the perspective of technology and functional capability. The first step in this direction would be to introduce changes in the Municipal Corporations Act that make it mandatory for all entities spending money within the jurisdiction of the Municipal Corporation to provide, in the public domain, information on their ward-level allocations and expenditures. In 2016, a new clause '3e' was inserted into the Karnataka Gram Swaraj and Panchayat Raj Act which applies to the rural local governments in Karnataka. This clause provides for a Gram Sabha to know and understand all expenses undertaken in its jurisdiction. A similar clause in the Municipalities Act can mandate all spending entities to make their budgeting and expenditure data available at the level of a ward.
- This will enable ward-wise bottom-up planning that can be incorporated into the city-level budgeting.
- Once such a system – which enforces transparency of ward-level allocations by all implementing entities and ensures that expenditures are also reported by them in real-time – is functional, it can be deployed across all designated Smart Cities in India.



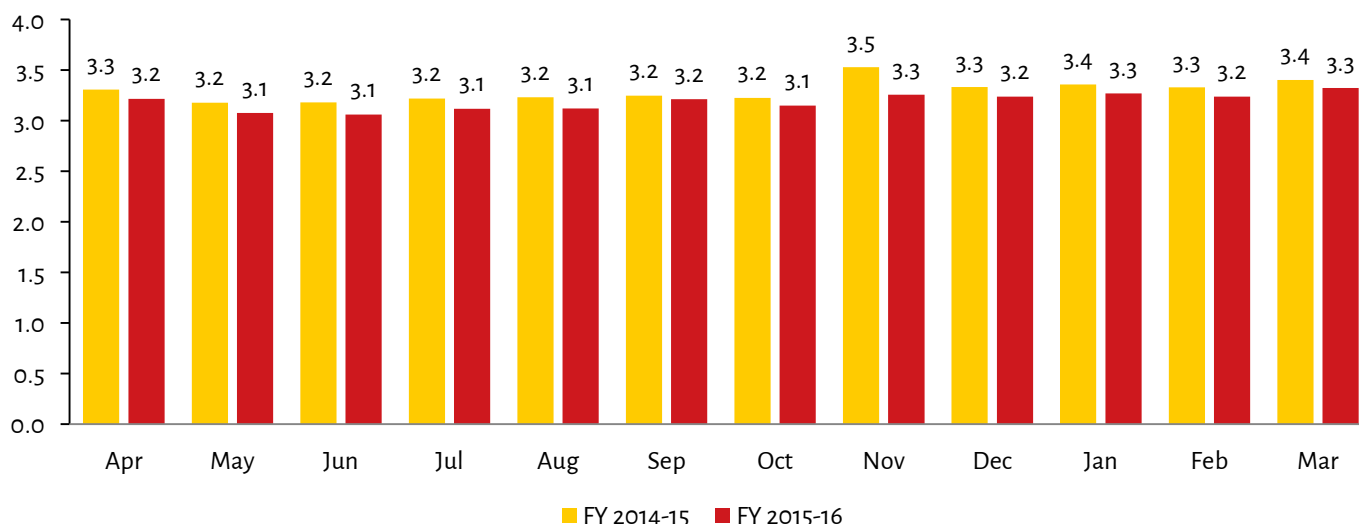
Chapter 6. Non-Municipal Corporation Expenditure

6.1 Background

This chapter details the expenditure within Tumakuru city by all government entities other than the Tumakuru City Municipal Corporation. As mentioned in Chapter 3 on methodology, select departments and parastatals that run programmes and incur expenditure within the jurisdiction of Tumakuru CMC have been identified for the purpose of this research. Ward-wise expenditure was available or identifiable in some cases; in others, we used a customised attribution methodology, based on the nature of the programme run by the entity concerned, to estimate expenditure allocation at the level of a ward.

One of the challenges the team faced was that in most cases, the consolidated expenditure provided was for the district and not the city. This, as we have seen, was largely because many departments that spent funds within the Municipal jurisdiction were under the supervision of the Zilla or Taluk Panchayat, and drew funds from their allocations under the District Sector budget. This practice goes back to the time when such departments were devolved to the ZPs and their expenditures in urban areas were considered to be of little consequence in their overall expenditure (with the bulk of it going to the rural areas of the district). However, with rapid urbanisation, such an approach is outdated and does not offer the

Fig 6.1: Tumakuru – Education Department Expenditure, FY 2014-15 and FY 2015-16 (₹ Crores)



Source : Education Department, Department of Primary and Secondary Education, Government of Karnataka

citizen the facility of understanding at a glance how much expenditure is incurred by such departments specifically in urban areas. There is a need to devise a system that enables departments to record and make public the budget they keep aside and the expenditure they incur within an urban area. This is imperative for a Smart City, which is meant to be a transparent city.

The details of the expenditure analysis, for each department chosen for the study, are given below.

6.2 Education

Data is available at the level of each school and that includes all expenses – such as teacher salaries, midday

meals, etc. – that are traceable to a school. (Data Sets 6.1, 6.2 and 6.3 present the data collected by the team from the Education Department.) Yet, plenty of expenses that are not allocated or captured at the school level are nevertheless available at the level of a Municipal ward. The department maintains data to the level of a ward by attributing the ward details to each school. This is a good practice, and was not seen with respect to the Education Department at Mulbagal Taluk during the PAISA for Panchayats study.

As per Fig 6.1, there are no significant differences in the month-wise expenditure of the Education Department, indicating an even spread through the year. The

Table 6.1 : Tumakuru - Ward-wise expenditure by the Education Department

Ward No.	FY 2014-15 (₹ Crores)	₹ Lakhs	FY 2015-16 (₹ Crores)	₹ Lakhs
Ward 1	0.80	79,62,911	0.87	86,95,230
Ward 2	1.54	1,54,07,249	2.05	2,04,80,387
Ward 3	0.34	33,92,258	0.38	38,04,723
Ward 4	0.28	28,30,576	0.33	33,38,832
Ward 5	0.72	71,73,113	0.87	86,92,677
Ward 6	1.15	1,15,17,181	1.14	1,13,57,495
Ward 7	0.36	36,15,297	0.17	17,46,178
Ward 8	1.18	1,17,54,902	0.42	41,63,518
Ward 9	1.38	1,38,31,049	1.42	1,41,73,377
Ward 10	1.28	1,28,04,605	1.29	1,28,54,111
Ward 11	0.51	51,41,383	0.44	43,55,193
Ward 12	0.32	32,49,284	1.30	1,29,71,172
Ward 13	1.55	1,54,60,245	1.71	1,71,46,808
Ward 14	2.07	2,06,83,276	1.59	1,58,80,637
Ward 15	2.59	2,58,89,119	3.48	3,48,03,314
Ward 16	2.57	2,56,80,894	2.72	2,72,28,446
Ward 17	0.29	29,44,994	0.33	32,91,992
Ward 18	0.91	91,13,464	0.98	98,15,850
Ward 19	1.70	1,70,45,786	1.92	1,91,83,064
Ward 20	1.76	1,76,27,415	2.01	2,01,47,609
Ward 21	0.00	0	0.00	0
Ward 22	0.41	41,04,288	0.44	44,47,052
Ward 23	1.54	1,53,54,503	1.58	1,58,27,205
Ward 24	0.61	60,50,868	0.68	67,58,049
Ward 25	0.33	32,99,218	0.07	7,05,760
Ward 26	0.53	52,86,177	0.83	83,31,952
Ward 27	0.25	25,11,829	0.29	29,39,101
Ward 28	0.63	62,90,724	0.75	75,18,805
Ward 29	1.43	1,43,11,788	1.35	1,34,62,936
Ward 30	1.21	1,20,72,153	1.19	1,18,95,938
Ward 31	0.52	52,47,237	0.22	21,56,539
Ward 32	0.33	32,56,131	0.31	30,63,115

Ward No.	FY 2014-15 (₹ Crores)	₹ Lakhs	FY 2015-16 (₹ Crores)	₹ Lakhs
Ward 33	0.18	18,09,099	0.23	22,58,081
Ward 34	2.15	2,15,02,059	2.38	2,37,51,495
Ward 35	0.84	84,09,126	0.79	79,42,620
Total	34.26	34,26,30,199	36.52	36,51,89,262

Source : Education Department, Govt of Karnataka

expenditure in FY 2014-15 was ₹ 39.53 crores, which dropped by about 3 per cent to ₹ 38.27 crores in FY 2015-16.

Annexure 6.1 provides a detailed representation of ward-wise expenditure across the 35 wards of Tumakuru city as undertaken by the Education Department in FY 2014-15 and FY 2015-16. Table 6.1 provides the ward-wise details of expenditure.

A break-up of expenditure by ward shows that the expenditure is directly proportional to the number of schools in the ward. Ward 15 has the highest expenditure across both FY 2014-15 and FY 2015-16 for Tumakuru city.

It is seen that the Education Department undertakes expenditure for its programmes within the city Municipality from allocations made in the ZP/TP budgets.

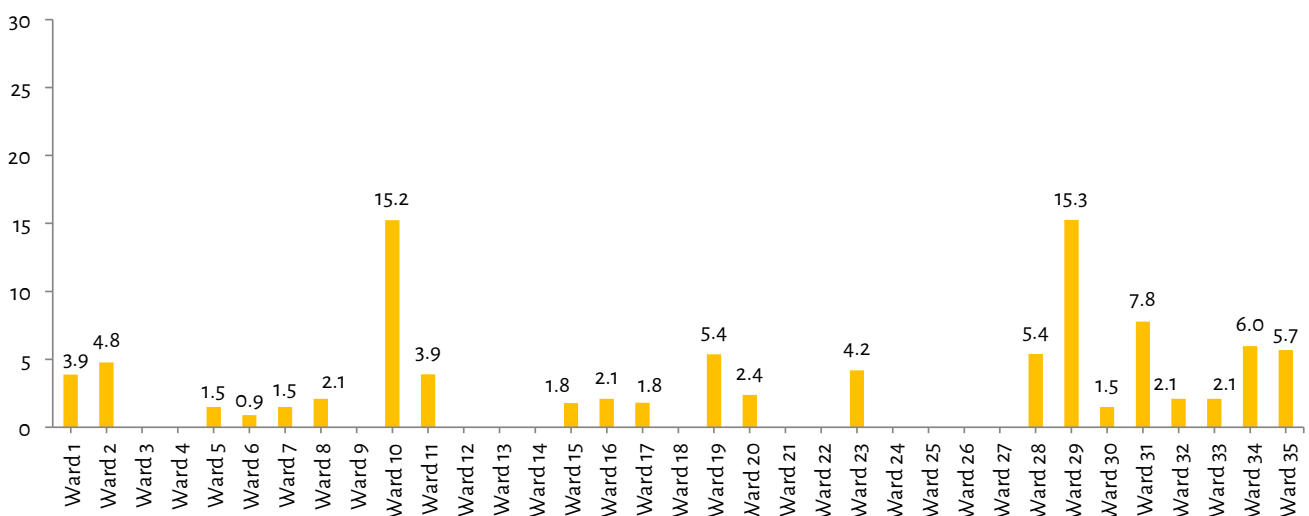
6.3. Housing Department

The housing programme is implemented in both urban and rural areas of Karnataka by the Rajiv Gandhi Rural Housing Corporation.

The Housing Department maintains a record of ward-wise allocation of expenditure by beneficiary. Figs 6.2 and 6.3 provide a ward-wise view of expenditure undertaken by the department in Tumakuru city for FY 2014-15 and FY 2015-16, respectively.

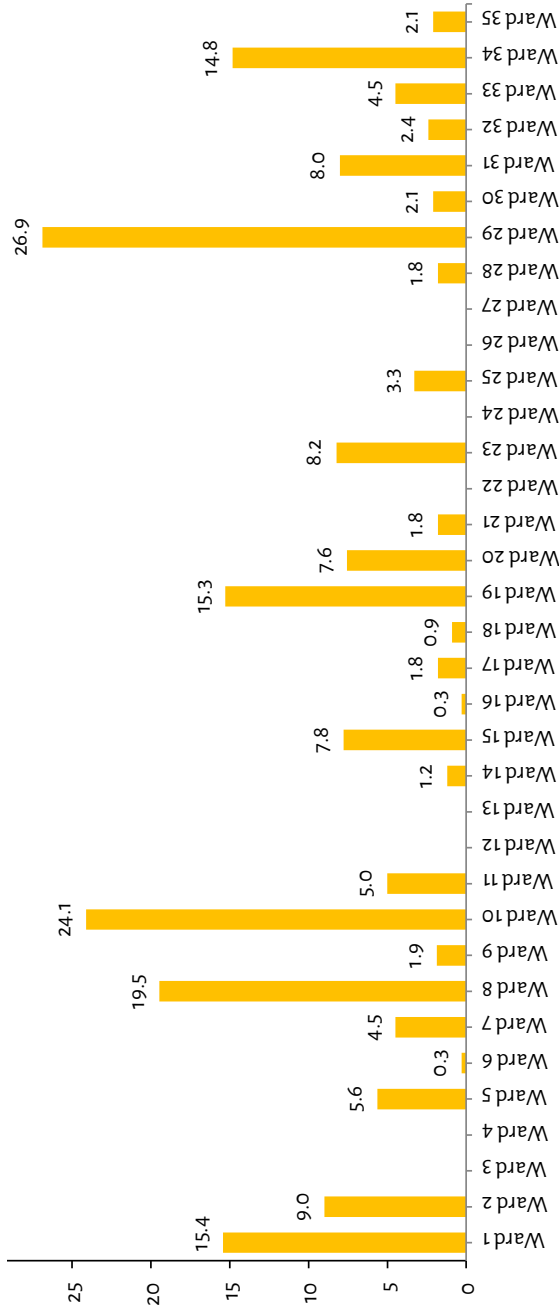
The Housing Department spent funds in 22 wards in FY 2014-15 and in 27 wards in FY 2015-16. The highest expenditures, of ₹ 15.25 crores and ₹ 15.24 crores, were incurred in Wards 29 and 10, respectively. The same wards topped the expenditure tables in FY 2014-15, with an expenditure of ₹ 26.89 crores being incurred in Ward 29 and of ₹ 24.12 crores in Ward 10. The department did not incur expenditure in Wards 3, 4, 12, 13, 22, 24, 26 and 27 (a total of 8 wards) in both FY 2014-15 and FY 2015-16.

Fig 6.2: Tumakuru – Housing Department Ward-wise Expenditure, FY 2014-15 (₹ Lakhs)



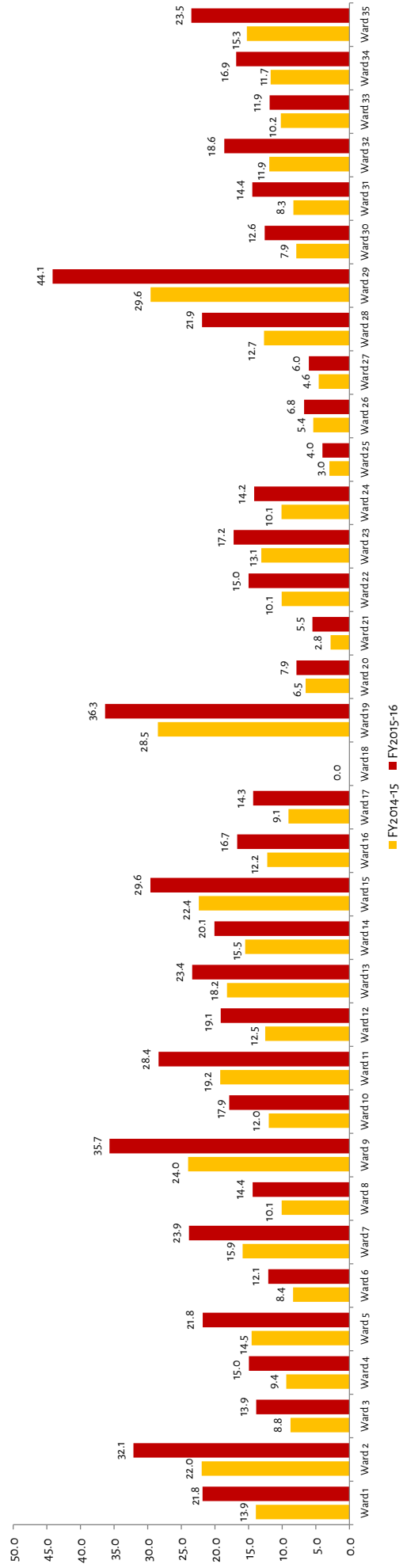
Source : Housing Department, Rajiv Gandhi Rural Housing Corporation Limited, Government of Karnataka

Fig 6.3: Tumakuru – Housing Department Ward-wise Expenditure, FY 2015-16 (₹ Lakhs)



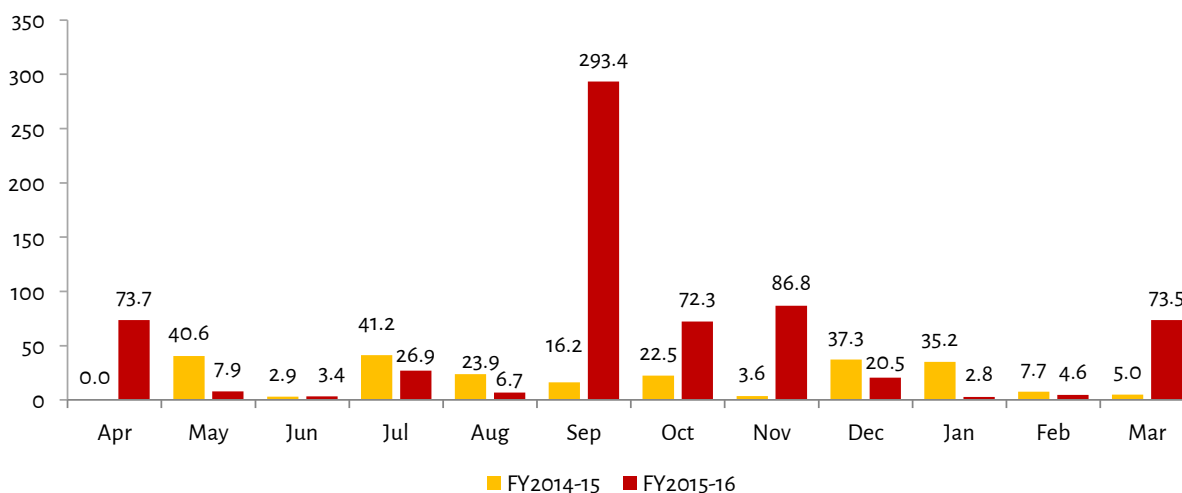
Source : Housing Department, Rajiv Gandhi Rural Housing Corporation Limited, Government of Karnataka

Fig 6.4: Tumakuru – Food and Civil Supplies Department Consolidated Ward-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)



Source : Food and Civil Supplies Department, Govt of Karnataka

Fig 6.5: TUDA Month-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)



Source : Tumakuru Urban Development Authority

6.4. Food and Civil Supplies Department

The Food and Civil Supplies Department maintains data at the beneficiary level as well as for commodities distributed to citizens at the ward level. It was largely due to the availability of such information that the research team could quickly work out the ward-wise quantum of commodities distributed, along with the procurement price and the sales price per unit. The difference between the procurement price and the sales price is the subsidy borne by the department; hence, this is estimated to be the government expenditure on the public distribution system in that ward.

As per Fig 6.4, Wards 29 and 19 had the highest expenditures reported for both years, while Ward 21 had no expenditure in either FY 2014-15 or FY 2015-16. Annexures 6.2–6.4 provide the details of line item-wise expenditure on food and civil supplies delivered at the ward level.

6.5. Tumakuru Urban Development Authority

The Tumakuru Urban Development Authority is a parastatal that performs some of the devolved on Tumakuru CMC. TUDA maintains information on budgets and expenditure at a ward level. It incurred an expenditure of ₹ 2.35 crores in FY 2014-15 and ₹ 6.72 crores in FY 2015-16.

Fig 6.5 provides the details of month-wise expenditure undertaken in Tumakuru city for FY 2014-15 and FY 2015-16. There is a clear spurt in expenditure in September 2015. This is largely due to civil works being undertaken for an underpass in Tumakuru.

Figs 6.6 and 6.7 provide ward-wise expenditure details for

TUDA for FY 2014-15 and FY 2015-16 respectively. Ward 30 stands out in FY 2015-16 largely due to the construction of the underpass within its limits, which explains its high expenditure of ₹ 5.31 crores; this accounted for over 79 per cent of the total expenditure of TUDA for the period.

6.6. Slum Development Board

The Slum Development Board is a parastatal that undertakes development activities in slums within the jurisdiction of Tumakuru CMC. Since many of these activities have infrastructure development as a component, the expenditures are high. The Slum Development Board spent an amount of ₹ 10.73 crores in FY 2014-15 and ₹ 41.74 crores in FY 2015-16. The institution maintains its data at the ward level.

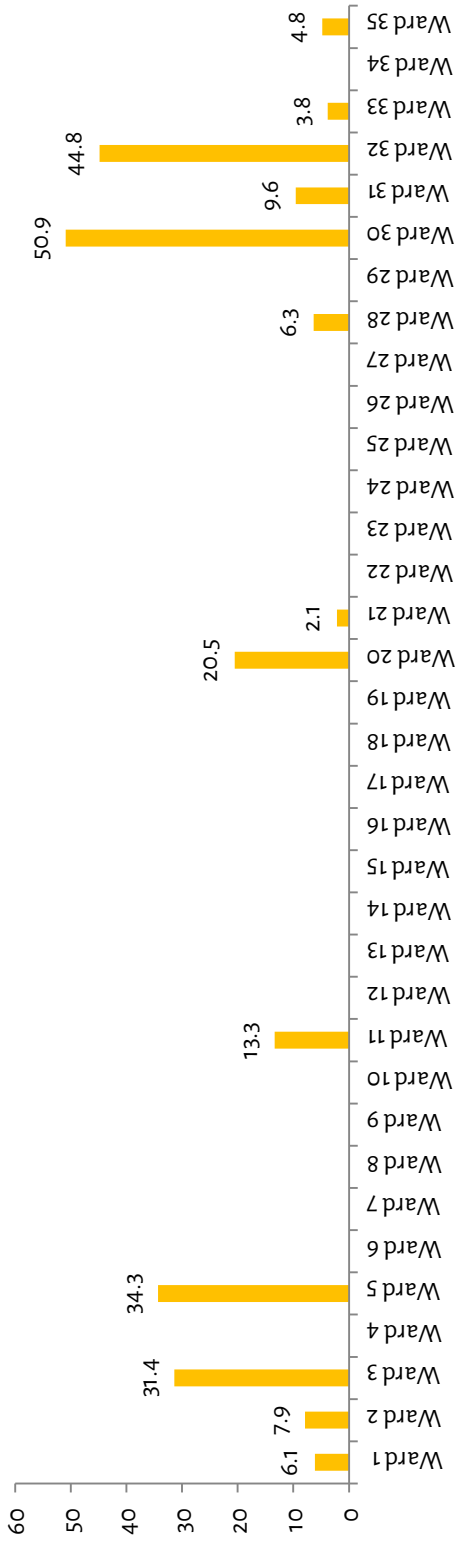
Analysis of ward-level expenditure indicates that the entire expenditure was incurred in two wards alone – Wards 5 and 29, with Ward 5 accounting for 86 per cent and 75 per cent of the total expenditure for FY 2014-15 and FY 2015-16, respectively.

6.7. Health Department

The Health Department runs three Primary Health Centres (PHCs) in Tumakuru city, located at Agrahara, Shettihalli Gate and Kotitopu. All schemes of the department are delivered through these PHCs.

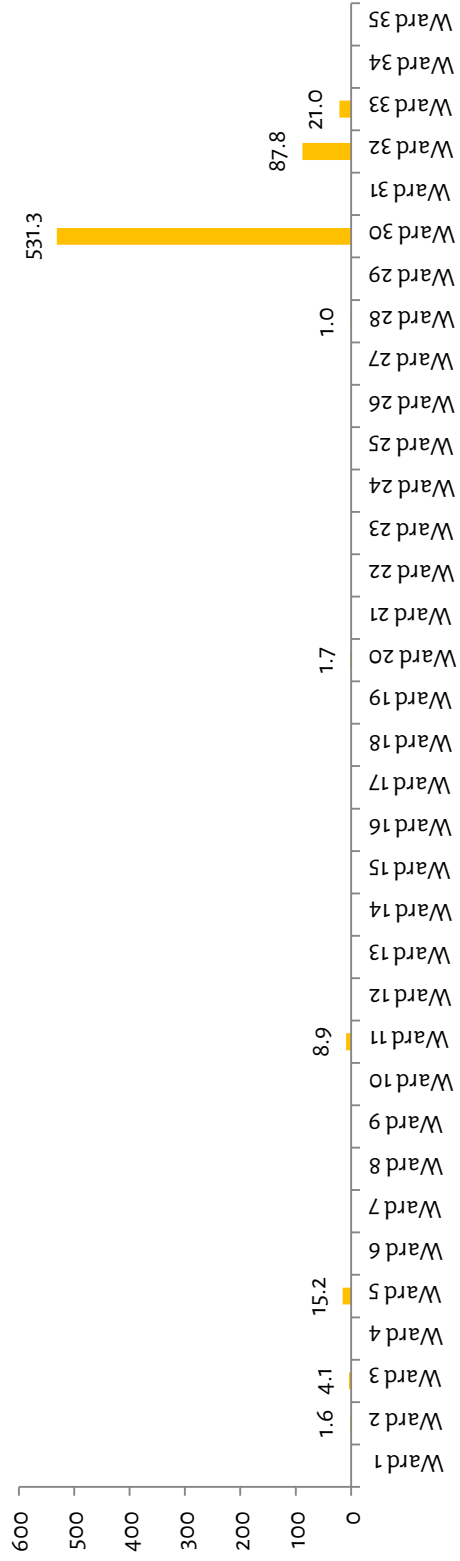
There is a clear coverage of only 16 wards of Tumakuru city through these PHCs, as per data received from the District Health Officer, Health Department, Tumakuru. In FY 2014-15 and FY 2015-16, expenditure was incurred by the PHCs at Kotitopu and Shettihalli Gate, with Agrahara PHC

Fig 6.6: TUDA Ward-wise Expenditure, FY 2014-15 (₹ Lakhs)



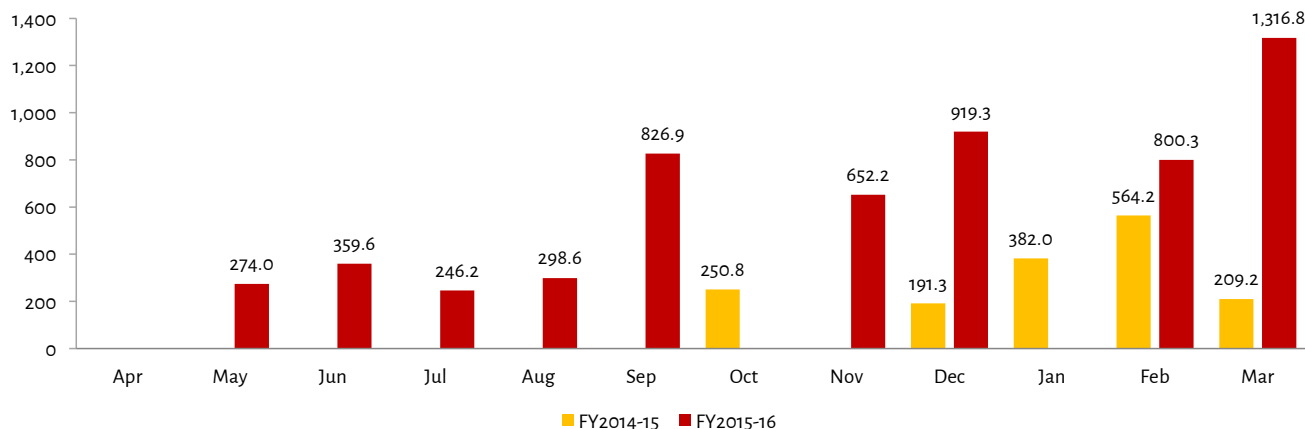
Source : Tumakuru Urban Development Authority

Fig 6.7: TUDA Ward-wise Expenditure, FY 2015-16 (₹ Lakhs)



Source : Tumakuru Urban Development Authority

Fig 6.8: Tumakuru – Slum Development Board Month-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)



Source : Food and Civil Supplies Department, Govt of Karnataka

Table 6.2 : Tumakuru - Ward-wise expenditure by the Slum Development Board

Ward Number	FY 2014-15	FY 2015-16
Ward 5	931.14	3141.17
Ward 29	142.16	1033.1
Total	1073.3	4174.27

Source : Slum Development Board, Tumakuru

not incurring any expenditure in these years. This further reduces the coverage to 11 wards, comprising only 31 per cent of the city’s wards.

Programmes such as Pulse Polio are mobile and organised through camps, wherein citizens either walk in to the camps or the programme reaches citizens’ doorsteps. In such contexts, attribution of expenditure incurred at the PHC to individual wards is not possible.

Data Set 6.10 provides information about expenditure at a PHC level. Additionally, it provides mapping of wards to PHCs.

Attributions

From an attribution perspective, the population of each ward (Census 2011) has been used for computation. The populations of all wards that come under the coverage of the PHCs have been summed up and a ratio of the ward population out of total population covered by the PHC applied on the expenditure incurred by the PHC. In this manner, the ward-level attributed expenditure has been computed for the 11 wards served by the two PHCs that incurred expenditure in FY 2014-15 and FY 2015-16. Wards 5 and 29, where potential slums exist, are also covered by the Kotitopu PHC.

Fig 6.9 provides details of expenditure incurred by the Health Department across various wards of Tumakuru

city for FY 2014-15 and FY 2015-16, respectively. Wards 30 and 26 (by virtue of population) are the wards with the highest attributable expenditure.

Annexure 6.5 provides the ward-level expenditure across Tumakuru city for FY 2014-15 and FY 2015-16, along with a view of the population across wards and the PHCs covering them.

6.8 Bangalore Electricity Supply Company (BESCOM)

BESCOM is a parastatal responsible for supplying electricity to Tumakuru. From an expenditure standpoint, Tumakuru CMC pays for streetlights and water pumps that supply water to households across all 35 wards in Tumakuru city. BESCOM has put up all its Revenue Register (RR) numbers on Google Maps. This was a process that had commenced prior to FY 2014-15 and evolved through FY 2015-16. Expenditure information is currently available at an RR number/meter level. However, for establishing the expenditure at a ward level, one needs to validate the RR number location on the ward-level map of Tumakuru. Google Maps provided the location entries for the RR numbers/meters.

Attributions

The research team verified each of the RR number entries on Google Maps and manually juxtaposed this onto a

Fig 6.9: Tumakuru – Health Department Ward-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)

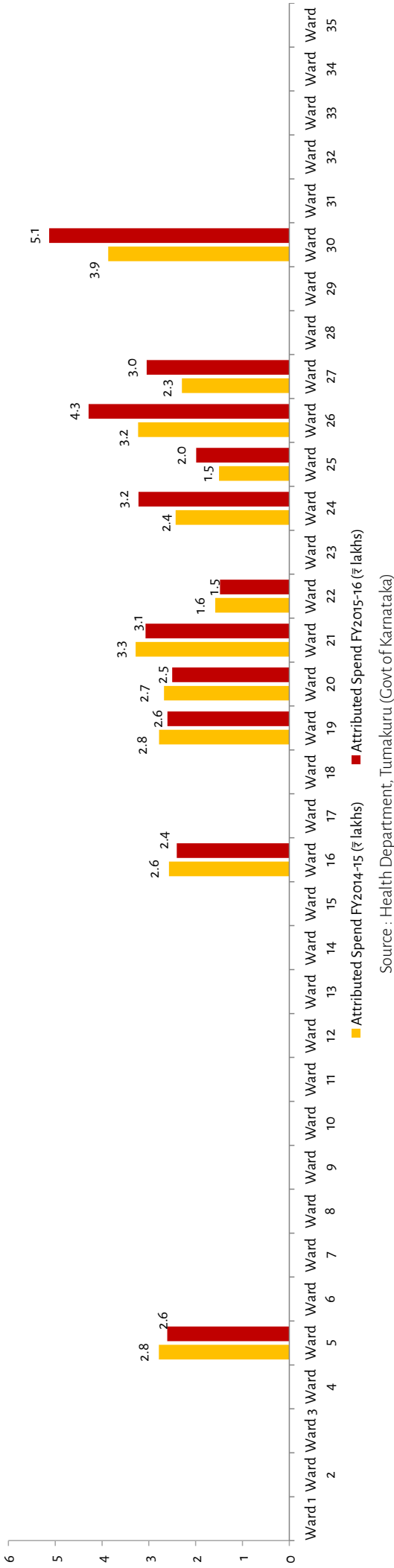


Fig 6.10: Tumakuru – Electricity Expenditure Ward-wise, FY 2014-15 (₹ Lakhs)

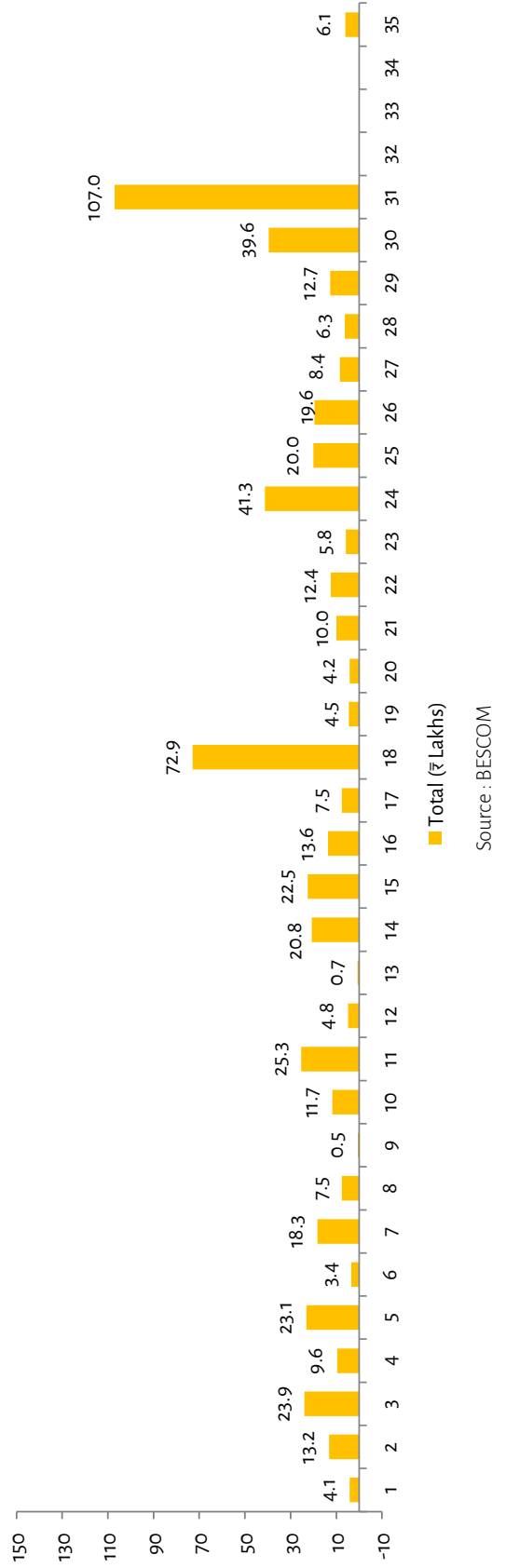
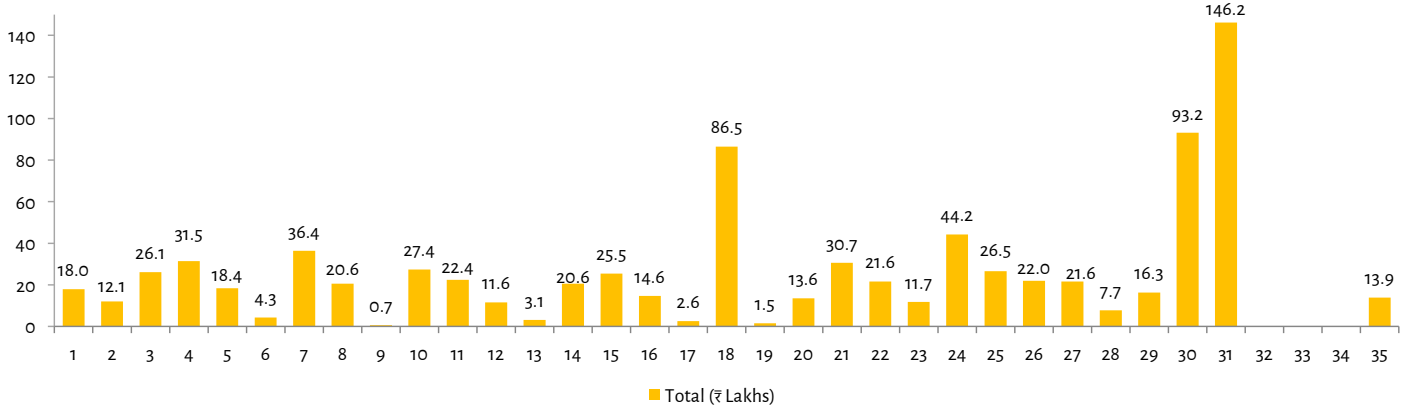


Fig 6.11: Tumakuru – Electricity wardwise expenditure FY2014-15 (₹ Lakhs)



Source : BESCO

physical ward-level map provided by Tumakuru CMC. The team observed a loss of data transparency caused by each department taking up geographic information system (GIS) initiatives without consulting other departments or sharing data with each other. If BESCO were to publish this data on a common GIS platform in which ward and Gram Panchayat boundaries are marked, it would enable automatic attribution of RR numbers/meters to the wards and GPs concerned. Marking ward and GP maps onto Google Maps would render all data, including BESCO data, automatically available at a ward or GP level.

Figs 6.10 and 6.11 provide ward-wise details of electricity expenditure. The overall expenditure is comprised of spends related to water supply and street lights for the 35 wards. It must be mentioned that Wards 32, 33 and 34 had no RR numbers entered on Google Maps for both years. The unexpectedly high value of entries in Ward 31 provides an explanation for this. Wards 32, 33 and 34 lie on the outer zone of Tumakuru city and have been recently integrated into Tumakuru CMC as the boundary of the city

|| The team observed a loss of data transparency caused by each department taking up geographic information system (GIS) initiatives without consulting other departments or sharing data with each other ||

expands. The RR numbers/meters situated in Wards 32, 33 and 34 are, in all probability, attributed to the border ward 31 which, thus, shows unusually high expenditure.

The break-up of Figs 6.10 and 6.11 into street lights and water supply expenditure is available in Annexure 6.5 and Annexure 6.6, respectively.

6.9 Women and Child Welfare Department

The Women and Child Welfare Department delivers various schemes across wards in Tumakuru city through the Child Development Project Office and the department extensions in the district. However, it is one of those departments that spends ZP/TP allocations under the District Sector in an urban area.

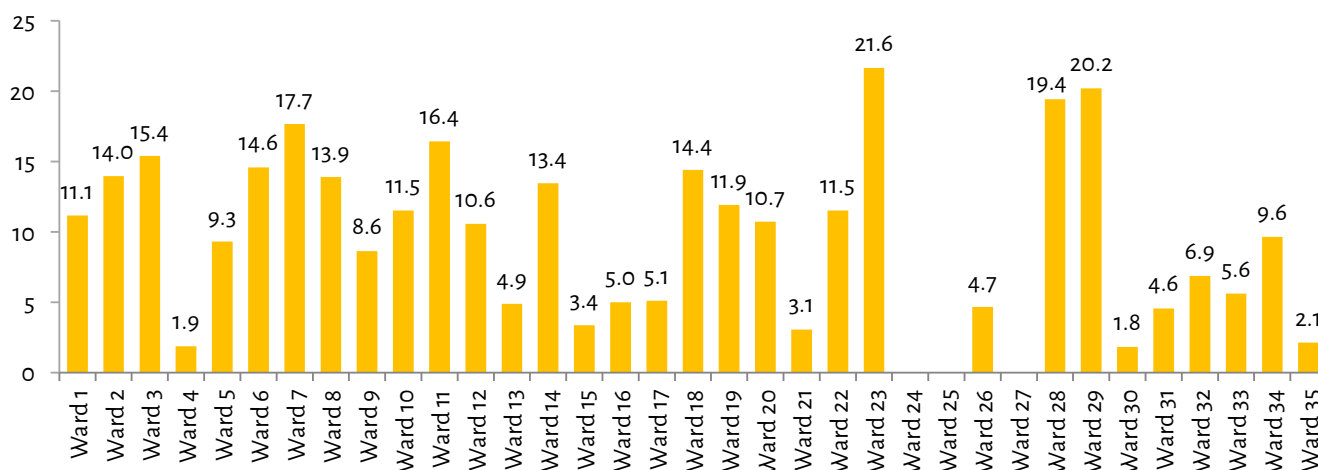
The data on expenditure is available at the ward level. In addition to scheme-level expenditure, the research team was able to obtain inputs on the salaries of Anganwadi workers and helpers at the level of an Anganwadi, which has a clear ward-level mapping. There are no Anganwadi centres in Wards 24, 25 and 27 in Tumakuru city.

Figs 6.12 and 6.13 provide details of ward-wise expenditure incurred by the Women and Child Welfare Department for FY 2014-15 and FY 2015-16, respectively, across Tumakuru city.

Annexure 6.8 provides secondary details of ward-wise expenditure comprising scheme- and salary-related expenditure.

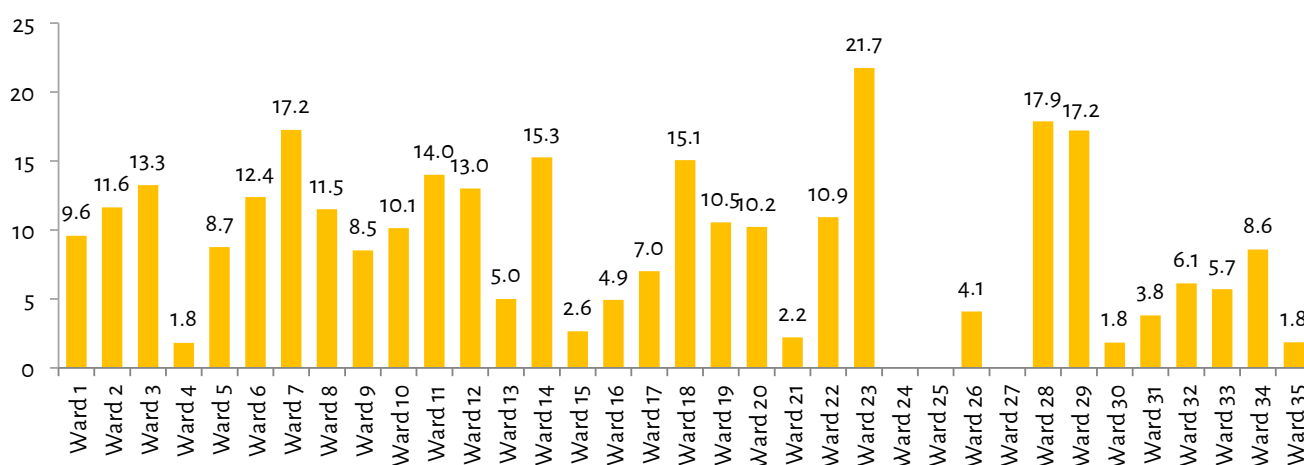
Wards 23, 28 and 29 incurred the highest expenditure for both years. Surprisingly, the slum wards 5 and 29 had significantly lower levels of expenditure.

Fig 6.12: Tumakuru – Women and Child Welfare Expenditure Ward-wise, FY 2014-15 (₹ Lakhs)



Source : Women and Child Welfare Department, Govt of Karnataka

Fig 6.13: Tumakuru – Women and Child Welfare Expenditure Ward-wise, FY 2015-16 (₹ Lakhs)



Source : Women and Child Welfare Department, Govt of Karnataka

6.10 Backward Classes and Minorities Welfare Department

The Backward Classes and Minorities Welfare Department implements a large number of schemes across the district, using ZP/TP allocations under the District Sector for expenditure in Tumakuru city. In addition, expenditure associated with a parastatal run by the Department (Devaraj Urs Backward Classes Corporation) has also been included in the overall expenditure. While expenditure associated with a few schemes could not be tracked because the beneficiaries are mobile, the research team was able to track expenditure incurred at a ward level by determining expenditure associated with fixed assets, such as hostels, in the physical jurisdiction of a ward.

Data is not maintained at a ward level and therefore attributions have been made, as was done for this department during the PAISA for Panchayats study at Mulbagal. However, data on expenditure is available at a ward level for all expenses incurred by the parastatal.

6.10.1 Attributions

The overall expenditure on hostels was proportionately allocated to individual hostels and was based on the number of students in each hostel. Expenditure was carefully mapped to reflect the type of hostel where it was incurred. Subsequently, the per capita value for such expenditure was obtained and applied across the family of hostels corresponding to a unique head of account. This is the same attribution methodology adopted in the PAISA for Panchayats study at Mulbagal.

Fig 6.14 provides a ward-wise expenditure as incurred by the department (including Devaraj Urs Corporation) across the 35 wards of Tumakuru city.

Nine of the 30 wards across Tumakuru city housed hostels and therefore had expenditures to report. Wards 32 and 18 had the highest attributable expenditure in FY 2014-15 at ₹ 90.6 lakhs and ₹ 78.0 lakhs, respectively. The same wards had the highest attributable expenditure for FY 2015-16 as well, at ₹ 102.9 lakhs and ₹ 90.0 lakhs, respectively. This is

Fig 6.14: Tumakuru – Backward Classes and Minorities Welfare Expenditure Ward-wise, FY 2014-15 and FY 2015-16 (₹ Lakhs)

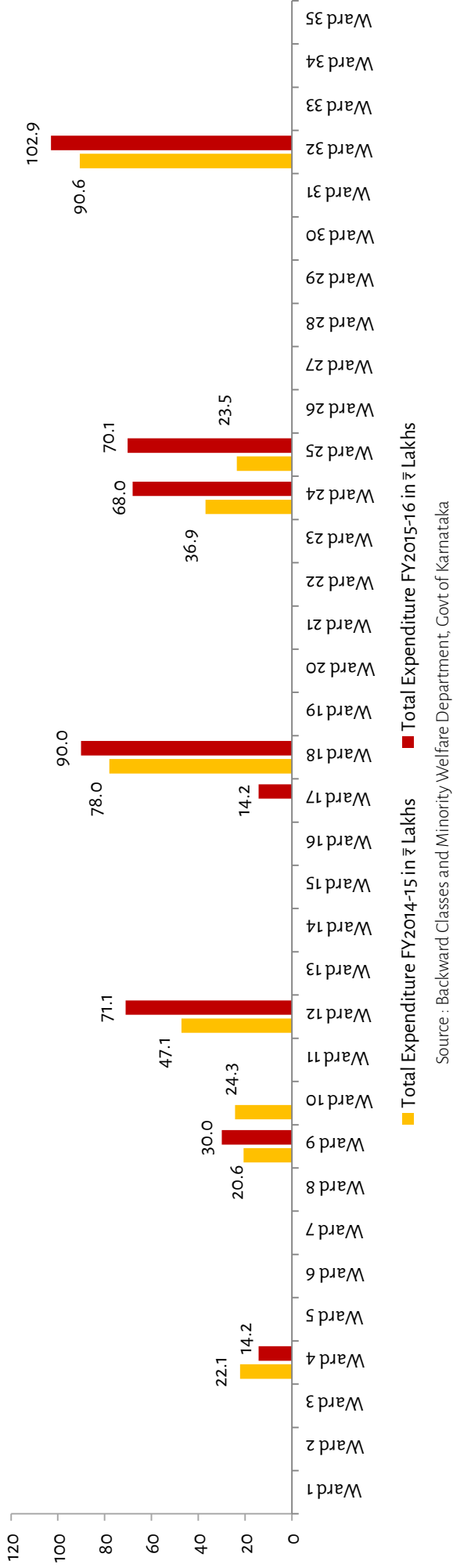
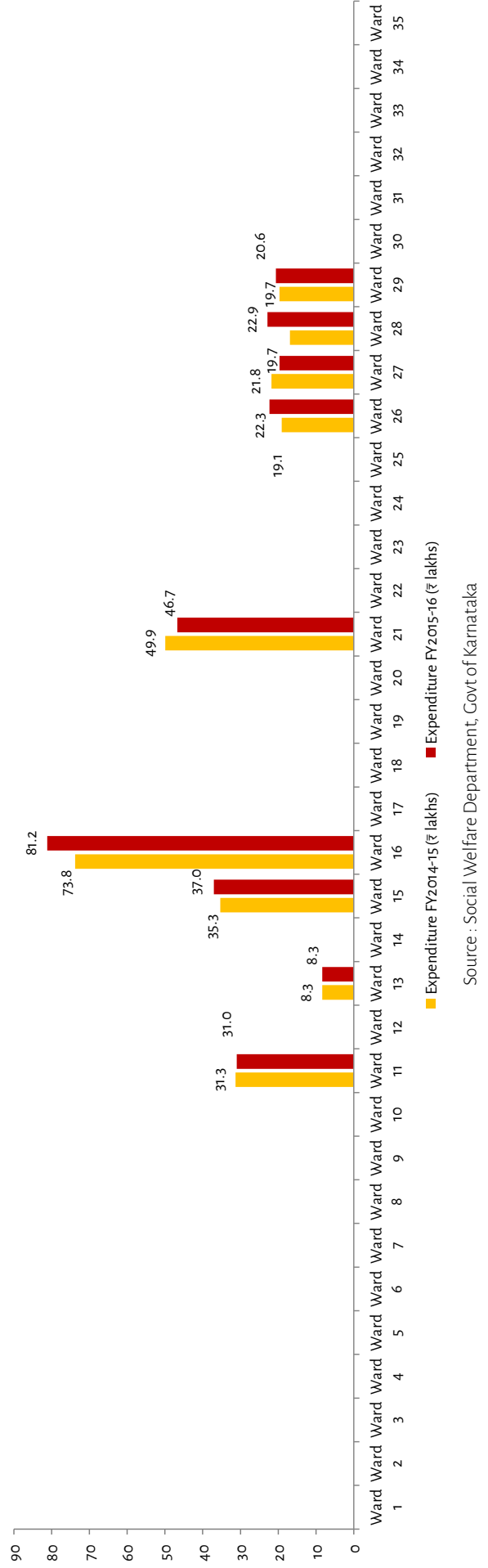


Fig 6.15: Tumakuru – Social Welfare Department Expenditure Ward-wise, FY 2014-15 and FY 2015-16 (₹ Lakhs)



largely because the hostels in these wards have a higher intake and occupancy capacity compared to the other hostels.

6.11 Social Welfare Department

As in the case of the Backward Classes and Minorities Welfare Department, the Social Welfare Department expends funds allocated to the ZP/TP under the District Sector to implement schemes in Tumakuru city. While a large number of schemes include scholarships, it is not possible to attribute such expenditure at a ward level as beneficiaries are mobile. Along the same lines as the Backward Classes and Minorities Welfare Department, the attributed expenditure for hostels administered by the Social Welfare Department in Tumakuru city was computed at a ward level.

It must be noted that this expenditure was made available at a district level and not at the level of Tumakuru city. Data is, thus, also not available at a ward level within the department. This created challenges for the team in calculating the ward-level attributions of expenditure.

6.11.1 Attributions

Since consolidated data of expenditure was unavailable for the city, a ground-up approach was leveraged. The

same approach was followed in the PAISA for Panchayats study for the Social Welfare Department expenditure at Mulbagal. The unit costs incurred across various heads of account within a hostel were obtained and were multiplied by the total number of inmates in the hostel. Also, a period of 10 months was used for the computation as hostels are largely shut down for about two months in a year, according to the department. In addition, since different unit costs for different categories of hostels were not available, the unit cost for pre-matriculation hostels (potentially the lowest category) was deployed across all hostels. The attributed expenditure estimates, therefore, are extremely conservative in nature.

Figure 6.15 provides ward-wise attributable spend as incurred by the Social Welfare Department across Tumakuru city for FY 2014-15 and FY 2015-16. Ward 16 has the highest expenditure; this ward houses the most number of hostels and, therefore, the largest number of students, thereby incurring the highest expenditure.

Annexure 6.10 provides the details of expenditure by ward, at a granular level of break-up.



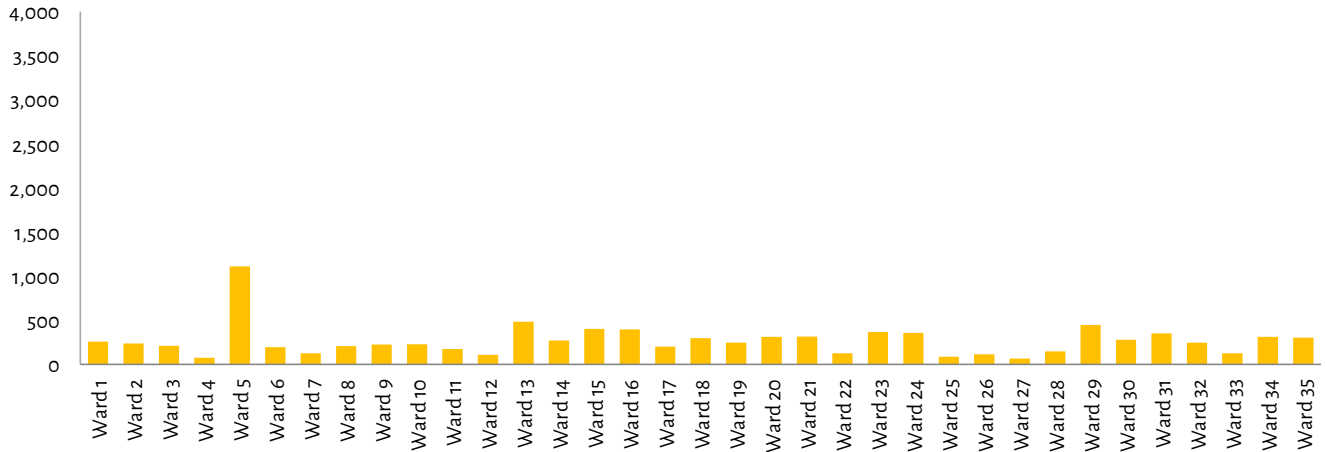
Chapter 7. Overall Expenditure

7.1 Ward-wise Expenditure

A simple summation of expenditure incurred by Tumakuru CMC and all parastatals that operate in the jurisdiction of

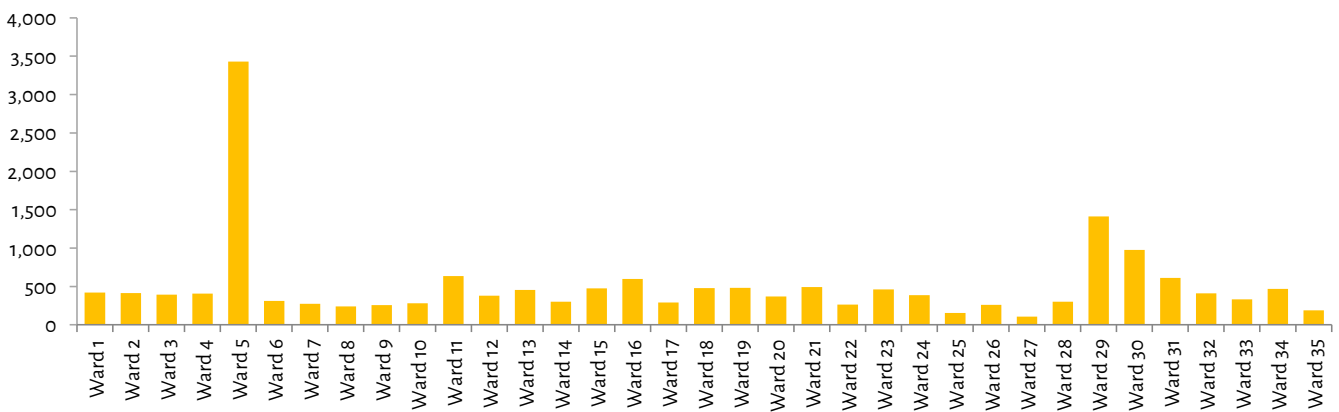
Tumakuru city (delineated in Chapters 5 and 6) provides the overall aggregated expenditure at a ward level for the city. The average spend across all wards in FY 2014-15 was ₹ 2.68 crores and ₹ 5.06 crores in FY 2015-16.

Fig 7.1: Tumakuru – Overall Expenditure, FY 2014-15 (₹ Lakhs)



Source : Avantika Foundation, Bengaluru

Fig 7.2: Tumakuru – Overall Expenditure, FY 2015-16 (₹ Lakhs)



Source : Avantika Foundation, Bengaluru

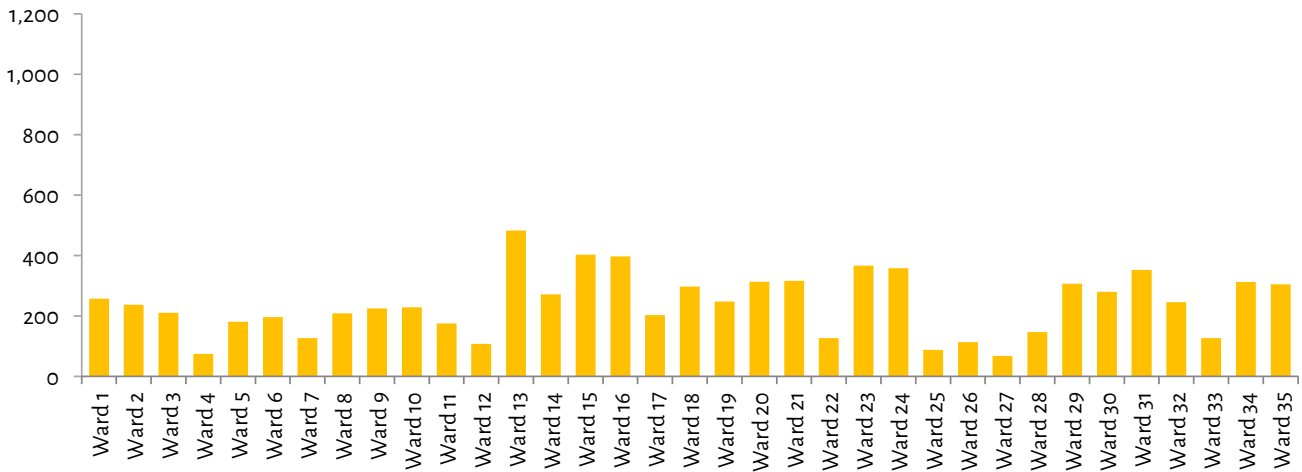
There was a high variation in expenditure from one ward to the other, as Figs 7.1 and 7.2 show. In FY 2014-15, ₹ 66.8 lakhs was spent in Ward 27, whereas the expenditure in Ward 5 was ₹ 11.11 crores. The same story played out in FY 2015-16 with Ward 5 witnessing an expenditure of ₹ 34.28 crores and Ward 27 just ₹ 1.07 crores. It must also be noted that Ward 27 had 8,814 residents, as per Census 2011, while Ward 5 had a population of 8,377. Thus, there is a high skewedness in per capita expenditures as well.

While the numbers for Wards 5 and 29 look inflated,

largely due to the capital expenses undertaken in these wards by the Slum Development Department, inequity in expenditure with respect to other departmental expenditures is also obvious from Figs 7.3 and 7.4, which show the ward-wise expenditure excluding the Slum Development Board expenditure, for the two years under consideration.

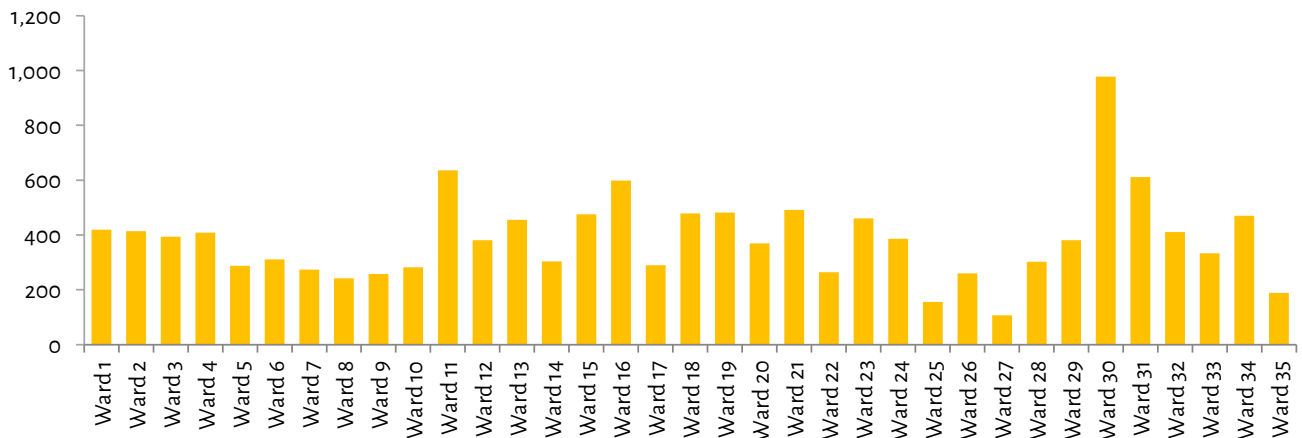
Annexures 7.1 and 7.2 provide granular details of aggregated expenditure across all wards of Tumakuru City for FY 2014-15 and FY 2015-16 respectively. (It must be

Fig 7.3: Tumakuru – Overall Expenditure Excluding Slum Development Board Expenditure, FY 2014-15 (₹ Lakhs)



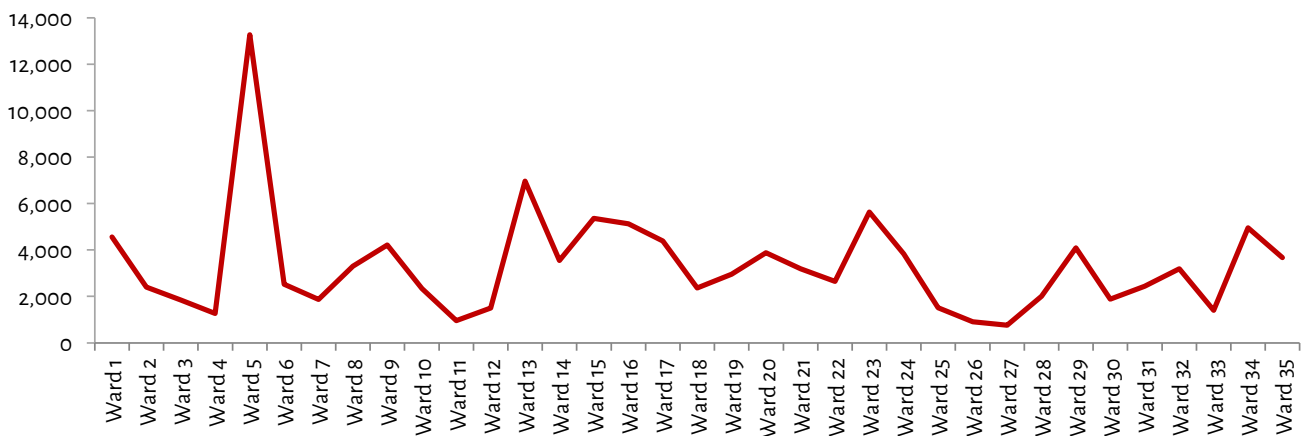
Source : Avantika Foundation, Bengaluru

Fig 7.4: Tumakuru – Overall Expenditure Excluding Slum Development Board Expenditure, FY 2015-16 (₹ Lakhs)



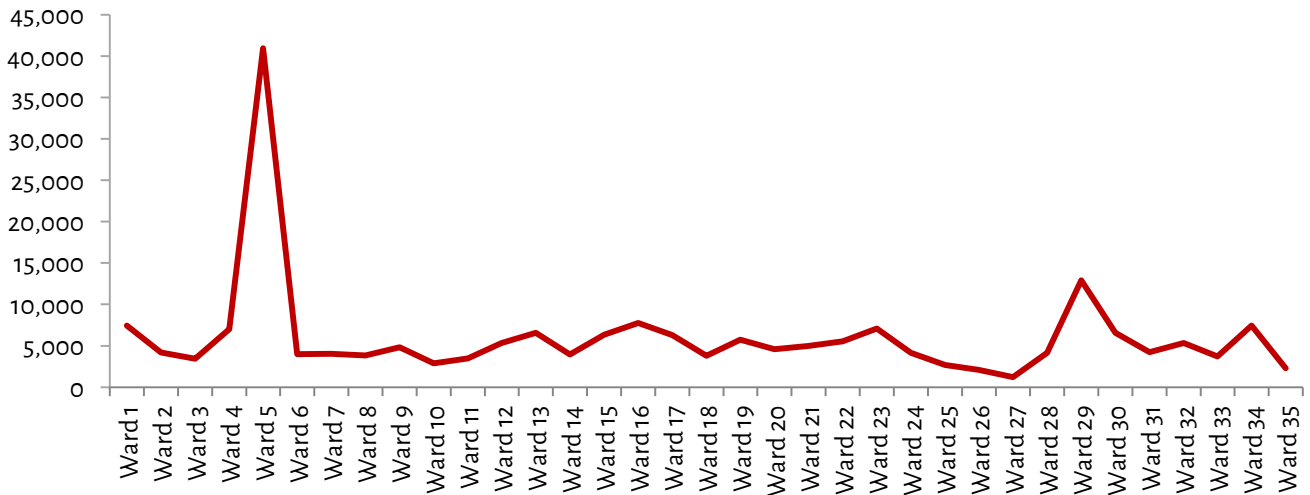
Source : Avantika Foundation, Bengaluru

Fig 7.5: Tumakuru – Per Capita Expenditure Ward-wise, FY 2014-15 (₹ Lakhs)



Source : Avantika Foundation, Bengaluru

Fig 7.6: Tumakuru – Per Capita Expenditure Ward-wise, FY 2015-16 (₹ Lakhs)



Source : Avantika Foundation, Bengaluru

noted that Tumakuru CMC expenditure was constrained in FY 2014-15 due to limited releases from the State government reaching the Corporation in comparison with the budgeted allocations.)

7.2 Per Capita Expenditure

Applying the metric on per capita spend at a ward level provides insights into horizontal equity in expenditure. Figs 7.5 and 7.6 provide the per capita expenditure for the

35 wards of Tumakuru city for FY 2014-15 and FY 2015-16, respectively. There is a drastic horizontal inequity that is visible for both years. Annexures 7.1 and 7.2 contain computations of per capita expenditure at a ward level for both the years under consideration. Even deducting the expenses of the Slum Development Board leaves a significant horizontal inequity. Such inequity needs to be addressed at the budgeting stage itself.



Chapter 8. Conclusions

8.1 District Planning

Juxtaposing the two studies PAISA for Panchayats and PAISA for Municipalities, one can clearly infer that there is no linkage or alignment of urban budgets with district-level plans. In rural areas too, our earlier study showed that much of the expenditure is incurred by line departments and not by Panchayats. To strengthen district-level planning, there is a critical need to combine urban and rural local government plans and the considerable amounts of money spent by line departments indifferent to the plans of the former. While District Sector budgeting is relatively transparent, there is very limited transparency in the State Sector budgeting of the expenditure of line departments that occurs within a district. Budgets and expenditures of line departments, parastatals and parallel bodies are largely non-transparent. Only with the combination of these activities can one evolve a comprehensive district-level development plan and report expenditure against budgeted heads of account, across all planning and implementing agencies: urban and rural local governments, line departments, parastatals and other institutions. If not done this way, the district planning exercise will largely remain meaningless, a mere gesture of compliance with past practice.

8.2 Karnataka Municipal Corporations Act

At the legislation level, there is an urgent need to simplify, logically arrange and restate the Karnataka Municipal Corporations Act, 1976. The law is just too long, complex and illogically arranged. Our analysis of the Act revealed that certain functions have been wrongly included in some of the chapters of the Act; they have no link with the matters covered in the relevant chapters (Table 3.7). Further, some of the functions are outdated (Table 3.8) and irrelevant in the present societal context.

The emergence of grey areas in classifying activities into different categories underscores the need for revisiting and updating the Municipal Corporation Act to suit current realities. In our opinion, the Act needs a thorough overhaul to remove overlapping and obsolete provisions. In addition, matters such as the amount of fines to be levied and punishment to be imposed need to be revised. This is especially relevant today when ULBs strive to play

a key role not only in the provision of services, but also in environmental protection and disaster management. Therefore, it may be necessary to add more power to the Act or restate the language of the regulatory powers to reflect these new responsibilities better.

Further, the level of detail contained in several provisions indicates that they are more appropriately contained in delegated legislations such as rules rather than in the main legislation. In order to make the law simple to interpret and implement, those provisions that go into great detail as to how a particular task is to be carried out should be carved out and promulgated separately as rules rather than directly as provisions of the Act. For this, Karnataka need not look any further than how the state has dealt with law relating to the Panchayats, which has been periodically reviewed and revised to keep pace with the changing realities of devolution of powers and responsibilities to rural areas.

8.3 Budget Transparency

At the legislation level, there is an urgent need to simplify, logically arrange and restate the Karnataka Municipal Corporations Act, 1976. The law is just too long, complex and illogically arranged. Our analysis of the Act revealed that certain functions have been wrongly included in some of the chapters of the Act; they have no link with the matters covered in the relevant chapters (Table 3.7). Further, some of the functions are outdated (Table 3.8) and irrelevant in the present societal context.

- The practice of having an urban link document was started a few years ago, but the practice has been given up over the last two financial years. The practice must be resumed, with improvements. A much more comprehensive Link Book should be prepared for each Municipal Corporation and Municipality.
- The link document must contain Municipality-wise details of the allocations made directly to it, as also the allocations made to line departments and parastatals for programmes implemented within the jurisdiction of the Municipality concerned. All line departments, parastatals and parallel bodies must indicate their budgetary allocations, with all such

allocations being made as far as possible to the level of a ward for each ULB in the link document for each ULB.

- The good practice from the ZP/TP/GP sector can be deployed here. This ULB link document should be published at the time of the annual state budget. Every year, the link document should be reworked to reflect the progressive urbanisation of Karnataka. Each ULB budget document must have details of payments/expenditure by the ULB, line departments (including those deployed from the ZP/TP sector), parastatals and parallel bodies, reported at the ward level (both budgets and actuals).
- The rural link document needs to be reviewed. All expenditures made by the ZPs and TPs in urban jurisdictions should be removed from their respective allocations under the rural link document. These programmes come squarely within the functional ambit of the ULBs concerned. Therefore, such programmes should be transferred to the ULBs, and allocations in the ZP/TP Link Book documents should be withdrawn and reallocated to the Municipal Corporation/Municipality concerned.
- The current budgeting system of Tumakuru Municipal Corporation is comprehensive and captures all income and expenditure items along with the appropriate accounting codes. The system should be further upgraded to reflect real-time reporting at a ward level with respect to funds allocated and expended by all entities of government (ULB, line departments, parastatals, parallel bodies etc.). This can be achieved if a provision is made in the treasury software, Khajane-2, for all bodies to record in their expenditure vouchers the municipal wards in which such expenditure would have been incurred.

|| While a large number of schemes include scholarships, it is not possible to attribute such expenditure at a ward level as beneficiaries are mobile ||



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- Census 2011 documents, Tumakuru population

Annexure 1.1

Urban budget data (ASICS, 2017)

S. No.	City	Act Name/ Web Name/ Doc Name	Link	Answer	Scorer Comments
1	Ahmedabad	ULB Website	https://ahmedabadcity.gov.in/portal/jsp/Static_pages/amc_budget.jsp	No	No ward-wise budget available and the annual budget is in PDF format. Hence, it scores 0.
2	Bengaluru	ULB Website	http://bbmp.gov.in/en/web/guest/budgets	No	The annual budgets are available only for the entire corporation and ward-wise budget is unavailable. Moreover, the Corporation budgets are published in PDF format which does not adhere to the NDSAP guidelines. Hence, it scores 0.
3	Bhopal	ULB Website	http://www.bmconline.gov.in/irj/go/km/docs/documents/BMC%20Static%20Content/Municipal%20Corporation/budget14-15.pdf	No	The budgets of the Municipal Corporation are only available in PDF format and do not adhere to the NDSAP guidelines. Hence, scores 0.
4	Bhubaneswar	ULB Website	http://bmc.gov.in/PublicDisclosure_Main.aspx	No	Budgets are available, but in PDF format, and ward-wise budget is not available. Hence, scores 0.
5	Chennai	ULB Website	http://www.chennaicorporation.gov.in/budget/Budget_2018-19/	No	Budgets are available but not ward-wise. Hence, scores 0.
6	Dehradun	ULB Website	http://nagarnigamdehradun.com/images/patrika/nagar_nigam_dehradun_budget_2015-16.pdf	No	Budget is available but not in OD format; also budget available only till 2015-16 and there is no ward-wise budget. Hence, scores 0.
7	Delhi	ULB Website	https://www.ndmc.gov.in/departments/finance_budget9-10to15-16.aspx	No	The budgets are available but not ward-wise nor in any open data format. Hence, scores 0.
8	Gurugram	ULB website	mcg.gov.in/DocumentDownloads.aspx	No	Budget is available but not in OD format. Also ward-wise budgets are not available. Hence, scores 0.
9	Guwahati	ULB Website	http://www.gmcportal.in/gmc-web/?page_id=104	No	Only 2015-16 and 2014-15 budgets are available but in PDF format; also ward-wise budget is not available. Hence, scores 0.
10	Hyderabad	ULB Website	http://www.ghmc.gov.in/Budget/GHMC%20Budget%202016-17%20online.pdf	No	Only 2016-17 budget available, that too in PDF format; also ward-wise budget is not available. Hence, scores 0.

S. No.	City	Act Name/ Web Name/ Doc Name	Link	Answer	Scorer Comments
11	Jaipur	ULB Website	http://jaipurmc.org/Presentation/AboutMcjaipur/Budget.aspx	No	There are annual budgets in PDF formats, but they are not ward-wise. Hence, scores 0.
12	Kanpur	ULB Website	http://kmc.up.nic.in/knnbudget.htm http://kmc.up.nic.in/PDF_Files/others/bugdet2018-19.pdf	No	Comprehensive budget is available but not in OD format; no ward-wise budget. Hence, scores 0.
13	Kolkata	ULB Website	https://www.kmcgov.in/KMCPortal/downloads/KMC_Budget_English_2017_2018.pdf	No	The budgets of the Municipal Corporation are only available in PDF format and do not adhere to the NDSAP guidelines. Hence, scores 0.
14	Lucknow	ULB Website	http://lmc.up.nic.in/lekhavibhag.aspx	No	The Corporation budget 2018-19 is available, but only in PDF; ward budgets are not available. Hence, scores 0.
15	Ludhiana	ULB Website	http://mcludhiana.gov.in/budget.html	No	Budgets of the Corporation are available, but it is not ward-wise and also not in the prescribed format. Hence, scores 0.
16	Mumbai	ULB Website	https://portal.mcgm.gov.in/irj/portal/anonymous/qlbudget1819	No	Municipal-level budget and ward-wise budget are available but in PDF format. Hence, scores 0.
17	Patna	ULB Website	http://www.patnanagarnigam.in/Budget/597/636	No	There is no ward-wise budget and the budget of the ULB is in PDF format. Hence, scores 0.
18	Pune	ULB Website	http://opendata.punecorporation.org/Citizen/CitizenDatasets/Index?categoryId=10	No	The Corporation budget is available in Excel Format, but there is no ward-wise budget published. Hence, scores 0.
19	Raipur	ULB Website	http://nagarnigamraipur.nic.in/Budget/Budget%202017-18.pdf	No	Municipal budget available but in PDF format; no ward-wise budget. Therefore, scores 0.
20	Ranchi	ULB Website	http://www.ranchimunicipal.com/Information_Downloads.aspx?wid=DOWNLOADS_Budget	No	Comprehensive budget is available but not in OD format, no ward-wise budget. Hence, scores 0.
21	Shimla	ULB website	http://www.shimlamc.org/	No	Municipal budget available but in PDF format; no ward-wise budget. Therefore, scores 0.
22	Surat	ULB Website	https://www.suratmunicipal.gov.in/Departments/Accounts/Budget	No	Comprehensive budget is available but not in OD format, no ward-wise budget. Hence, scores 0.

S. No.	City	Act Name/ Web Name/ Doc Name	Link	Answer	Scorer Comments
23	Thiruvananthapuram	ULB Website	http://www.corporationoftrivandrum.in/sites/default/files/combinepdf.pdf	No	The latest budget for the year 2018-19 is available, but it is in PDF format. Also, there is no ward-wise budget available. Hence, scores 0.
24	Vishakapatnam	ULB Website	https://www.gvmc.gov.in/wss/thirdlevel.htm	No	Only 2017-18 budget available and in PDF format. Also ward-wise budget is not available. Hence, scores 0.

In 2015, Accountability Initiative undertook a study in Karnataka known as the PAISA for Panchayats, which attempted to answer a simple question: how much money was the state government spending within the jurisdiction of an average Gram Panchayat, regardless of which agency – centralised, decentralised or de-concentrated – was spending these funds? The findings were revealing. The study showed that the money spent annually at the GP level was considerable: in the range of ₹ 4 crores to nearly ₹ 7 crores per GP. However, it also showed that at the very best, only roughly about one-eighth of the overall government expenditure in a GP jurisdiction was planned for and spent by the GP itself. The multitude of funding streams and implementing structures operating at the GP level while being non-transparent and confusing, also creates serious horizontal inequities in per capita expenditure across GPs; some presumably more favoured ones receive in toto twice the per capita expenditure of the others. This also resulted in hasty planning, bunching of expenditure, and lapsing of allocated funds during the last few months of the financial year.

The study also focused on Karnataka's current state of rural fiscal decentralisation. The state has the reputation of being a pioneer in democratic decentralisation in rural areas. Along with strong laws that de jure devolved sweeping functions to the Panchayats, the state also undertook several administrative reforms that aimed to restructure the bureaucracy to better serve a system where power was to be shared between several layers of elected bodies. On the fiscal side, a District Sector was carved out of the state budget in which were placed

funds to be devolved to local governments. The budget was accompanied with a Link Book that provided details of district-wise allocations of the schemes comprising the District Sector, thus providing valuable information on the amount of funds each Zilla Panchayat would receive⁸.

However, the study showed there had been an erosion of the fiscal allocations made to the Panchayats, both in terms of quantum and quality, in Karnataka's approach over 1987 to 2015. In terms of quantity, the allocations made to the Panchayats comprised only 17 per cent of the state's overall budget in 2015, compared to the 24 per cent share in 1987. Parallel structures have usurped significant funding that should have gone to Panchayats, with planning and implementation processes either wholly bypassed or symbolically co-opted by LGs. Zilla and Taluk Panchayats, though affected by the state's tendency to centralise, were, in turn, not transparent about their own allocations and expenditures to GPs.

It was revealed that Karnataka was gradually centralising those departmental programmes that had allowed some amount of planning and implementation at the local government level. Thus, the bulk of the fiscal transfers made to the Panchayats, particularly the ZPs and TPs, consisted of allocations for the payment of salaries to the staff placed with them by line departments. The window for inter-governmental fiscal transfers had shrunk steadily. The discretion and flexibility of LGs to plan and implement local programmes had diminished and they, particularly the ZPs and TPs, were functioning largely as throughput agencies, merely channelising funds received from the government towards the salaries of staff over whom they had only nominal control. To put it bluntly, finance did not follow function.

Connected findings were that over a period of time, the District Sector budget, created during 1987 to channelise funds to the Panchayats, had become cumbersome and complicated to operate, because of a large number of expenditure line items. An analysis showed that many of these smaller schemes that carried minuscule allocations could be easily abolished and merged with larger schemes, thus simplifying the allocation and release process. An estimate was also done of the schemes and line item streams that had been re-centralised back to the State Sector budget; this exercise quantified the extent of reversal of decentralisation that had taken place in Karnataka. A listing of such re-centralised schemes was done to guide the state as to which of these they could



devolve in future in order to match the stated commitment to empower and strengthen the Panchayats.

The other implication of departments undertaking considerable expenditure at the GP level after having centralised the expenditure to the State Sector or the district and Taluk level alone, was that such expenditure fell outside the strong Gram Sabha-based participatory planning and social audit mechanism mandated in Karnataka through its progressive amendments to the Panchayat Raj Act. Citizens were unaware of the expenditure of departments that did not devolve their programmes to the GP level, and were not in a position to hold departments to account for the planning and execution of schemes in each GP.

PAISA for Panchayats made several recommendations to the state government to remedy the situation.

The fundamental recommendations were that it was necessary to undertake a course correction by examining each scheme in the State Sector, and placing it back in the District Sector if it was found to be a re-centralised scheme. It was also suggested that the District Sector Link Book could be considerably simplified by abolishing or merging smaller schemes with larger ones. A strong case was also made for mandating all departments to make allocations of their budgets on a GP-wise basis to the extent possible, and also that their expenditure vouchers should carry a unique location marker, which would enable expenditure data to be automatically collated on a GP basis in real time.

Source : PAISA for Panchayats, Accountability Initiative, Centre for Policy Research, 2016



Annexure 2.1

Population of Tumakuru City

Ward	Households	Population	Male	Female	Children Total	Male	Female	SC Total	SC Male	SC Females	ST Total	ST Male	ST Female	Literate: Total	Literate: Male	Literate: Female
All of Tumakuru	72300	302143	152925	149218	30777	15644	15133	37267	18859	18408	12603	6323	6280	241270	126065	115205
1	1455	5638	2897	2741	630	337	293	896	454	442	518	254	264	4197	2283	1914
2	2391	9859	4658	5201	1105	546	559	1694	833	861	555	266	289	7712	3757	3955
3	2770	11400	5997	5403	1114	576	538	1265	643	622	637	313	324	9562	5222	4340
4	1406	5821	2867	2954	586	303	283	32	17	15	211	103	108	4672	2359	2313
5	2024	8377	4261	4116	814	401	413	429	245	184	402	206	196	6668	3561	3107
6	1934	7775	3967	3808	817	395	422	1464	704	760	258	128	130	5639	3088	2551
7	1639	6754	3395	3359	757	387	370	79	33	46	65	31	34	4994	2556	2438
8	1392	6313	3143	3170	795	398	397	1070	520	550	29	12	17	4785	2426	2359
9	1130	5329	2647	2682	678	342	336	1686	857	829	102	48	54	3640	1913	1727
10	2037	9776	4933	4843	1346	678	668	105	53	52	81	42	39	7709	3948	3761
11	4027	18334	9632	8702	2200	1107	1093	2042	1049	993	402	214	188	14396	7859	6537
12	1528	7144	3591	3553	1149	557	592	266	137	129	51	22	29	4972	2565	2407
13	1493	6932	3472	3460	948	455	493	907	462	445	88	42	46	5063	2618	2445
14	1774	7635	3821	3814	820	442	378	685	340	345	365	182	183	5856	2985	2871
15	1890	7492	3656	3836	536	270	266	265	135	130	250	126	124	6663	3287	3376
16	1840	7726	3844	3882	763	388	375	205	107	98	141	69	72	6504	3318	3186
17	1132	4609	2292	2317	535	274	261	680	338	342	191	98	93	3456	1770	1686
18	3127	12604	6391	6213	1264	684	580	1712	862	850	691	344	347	10305	5379	4926
19	1892	8370	4188	4182	891	457	434	2446	1234	1212	296	155	141	6286	3303	2983
20	1925	8048	4053	3995	841	416	425	3531	1739	1792	158	84	74	6145	3254	2891
21	2352	9869	5241	4628	704	355	349	1097	712	385	476	301	175	8681	4727	3954
22	1201	4762	2348	2414	470	236	234	852	417	435	403	199	204	3803	1944	1859
23	1610	6496	3329	3167	695	379	316	840	423	417	216	102	114	4500	2464	2036
24	2366	9324	4722	4602	769	384	385	1479	775	704	293	147	146	7908	4134	3774
25	1529	5759	2822	2937	369	188	181	182	91	91	228	123	105	5232	2600	2632
26	3060	12407	5992	6415	881	456	425	510	255	255	377	187	190	11046	5369	5677

Ward	Households	Population	Male	Female	Children Total	Male	Female	SC Total	SC Male	SC Females	ST Total	ST Male	ST Female	Literate: Total	Literate: Male	Literate: Female
27	1866	8814	5041	3773	568	310	258	558	224	334	356	164	192	7991	4648	3343
28	1646	7272	3643	3629	948	477	471	745	366	379	298	159	139	5226	2692	2534
29	2514	10956	5432	5524	1435	703	732	1033	510	523	861	432	429	7906	4043	3863
30	3867	14852	7512	7340	1096	576	520	1853	939	914	572	278	294	12963	6674	6289
31	3595	14436	7400	7036	1261	633	628	1777	929	848	923	466	457	11849	6271	5578
32	1989	7694	3860	3834	716	364	352	675	343	332	504	253	251	6385	3311	3074
33	2202	8978	4502	4476	918	454	464	1374	694	680	873	410	463	6778	3559	3219
34	1606	6303	3197	3106	630	319	311	654	334	320	331	165	166	4984	2618	2366
35	2091	8285	4179	4106	728	397	331	2179	1085	1094	401	198	203	6794	3560	3234

Source: censusindia.gov.in, district-wise census 2011 data for Tumakuru district

Annexure 4.1

List of Grants as per Tumakuru CMC Budget

S. No.	Particulars	Receipt Type	Code	Budget for 2014-15	Actuals for 2014-15	Budget for 2015-16	Actuals for 2015-16
1	Grants Received – SFC Salary Grant (General Administration)	Revenue	1611A	300.00	127.97	190.14	514.80
2	Grants Received – SFC Salary Grant (Public Works – Roads, Pavements, Footpaths and Roadside Drains)	Revenue	1611A	300.00	66.58	104.00	152.84
3	Grants Received – SFC Salary Grant (Public Health)	Revenue	1611A	525.00	155.93	184.00	180.16
4	Grants Received – SFC Salary Grant (Water Supply)	Revenue	1611A	400.00	224.46	280.00	232.79
5	Grants Received – Electricity Grant (Water Supply)	Revenue	1612A	1,050.00	775.85	900.00	1,485.66
6	Grants Received – SFC Salary Grant (Swarna Jayanthi Shahari Rozgar Yojana/SJSRY)	Revenue	1611A	15.00	11.75	16.00	9.27
7	Grants Received – SFC Salary Grant (Revenues – General)	Revenue	1611A	60.00	-	0	-
8	Grants Received – Electricity Grant (Street Lights)	Revenue	1612A	450.00	347.68	300.00	803.37
9	Grants Received – Untied SFC Grant	Revenue	1613A	2,000.00	1,015.09	1,520.00	1,521.38
10	Grants Received – SFC Grant (Others Purposes – Special Grant)	Revenue	1614A	50.00	-	300.00	600.00
11	Grants Received – SFC Grant (Others Purposes – SFC Incentive Grant)	Revenue	1614A				232.08
12	Grants Received for Reimbursement of Expenses – Others	Revenue	1628A				5.00
13	Grants Received – SFC Salary Grant (Revenues – Property Taxes)	Revenue	1611A		38.94	64.00	55.54
14	Grants & Contributions for Specific Purposes from Central Government-Central Finance-13th Finance	Extraordinary	3412C	425.00	1,167.58	50.00	878.01
15	Grants and Contributions for Specific Purposes from Central Government – MP Local Area	Extraordinary	3413C	25.00	-	5.00	-
16	Grants & Contributions for Specific Purposes from State Government - Schemes / Programmes - CMSMTDP II	Extraordinary	3421C	2,600.00	13.42	1,000.00	0.21
17	Grants & Contributions for Specific Purposes from State Government-State Finance - 42 Crores	Extraordinary	3422C	3,000.00	898.51	2,000.00	1,750.63

S. No.	Particulars	Receipt Type	Code	Budget for 2014-15	Actuals for 2014-15	Budget for 2015-16	Actuals for 2015-16
18	Grants and Contributions for Specific Purposes from State Government – State Finance – 42 Crores	Extraordinary	3422C	3,000.00	898.51	2,000.00	1,750.63
19	Grants and Contributions for Specific Purposes from State Government – State Finance – 25 Crores	Extraordinary	3422C	2,500.00	1,187.62	900.00	454.01
20	Grants and Contributions for Specific Purposes from State Government – State Finance – Nagarothana – Phase III	Extraordinary	3422C	4,300.00		3000.00	
21	Grants and Contributions for Specific Purposes from State Government – State Finance – Office Building	Extraordinary	3422C				540.00
22	Grants and Contributions for Specific Purposes from State Government – State Finance – Lakes and Gardens	Extraordinary	3422C	500.00	-	-	250.00
23	Grants and Contributions for Specific Purposes from State Government – State Finance – Scarcity Grant	Extraordinary	3422C		128.51	200.00	46.49
24	Grants and Contributions for Specific Purposes from State Government – State Finance – Special Grant – SWM	Extraordinary	3422C	125.00	24.00	750.00	24.00
25	Grants and Contributions for Specific Purposes from State Government – MLA Local Area	Extraordinary	3423C		-	25.00	115.41

Source : Tumakuru CMC budget documents for FY 2014-15 and FY 2015-16

Annexure 5.1

Tumakuru CMC – Month-wise Expenditure (₹ Lakhs), FY 2014-2015

S.No.	Scheme / Expense Description	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Grand Total
1	Municipal Corporation Funds	276.7	378.0	325.2	210.4	275.5	155.1	96.9	95.4	227.2	176.3	188.0	251.9	2,656.6
2	SFC Grants Untied	57.6	363.8	234.4	53.2	51.5	96.9	21.5	141.1	204.1	81.1	187.5	154.0	1,646.6
3	13th FC Grants	56.1	41.0	78.8	62.6	75.0	60.4	27.2	34.3	31.5	102.4	234.3	182.4	985.9
4	SFC 22.75 per cent	30.8	45.9	28.1	34.9	21.0	26.3	5.7	42.0	72.6	11.5	24.7	33.4	376.9
5	SFC 7.25 per cent	12.5	14.0	22.7	8.1	6.7	3.8	1.1	0.6	8.2	1.8	2.5	0.0	81.9
6	SFC 3 per cent	0.0	9.9	1.5	4.9	1.4	11.8	0.3	0.0	3.0	0.7	0.4	0.0	33.9
7	SFC 40 crores	11.4	6.0	5.8	0.0	0.0	0.0	4.4	2.0	30.1	5.1	0.0	6.1	70.9
8	Nagarottana 42 crores	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	408.8	149.3	84.5	49.9	692.6
9	Special Grant 25 crores	24.3	25.3	22.2	238.6	19.2	154.2	227.0	23.1	242.0	120.1	29.1	39.1	1,164.3
10	CMSTDP	7.5	0.0	2.1	4.0	1.4	0.0	1.0	0.0	0.0	0.0	0.0	1.6	17.6
11	Water Supply & Related Grants	0.0	0.0	63.8	34.9	0.3	0.0	0.0	0.0	0.0	26.2	1.6	0.0	126.9
12	MLA Grant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total	476.8	883.9	784.6	651.6	452.0	508.5	385.1	338.5		674.5	752.7	718.4	7,854.1

Source : Tumakuru CMC expenditure reports FY 2014-15 and FY 2015-16

Annexure 5.2: Tumakuru CMC – Month-wise Expenditure (₹ lakhs), FY 2015-2016

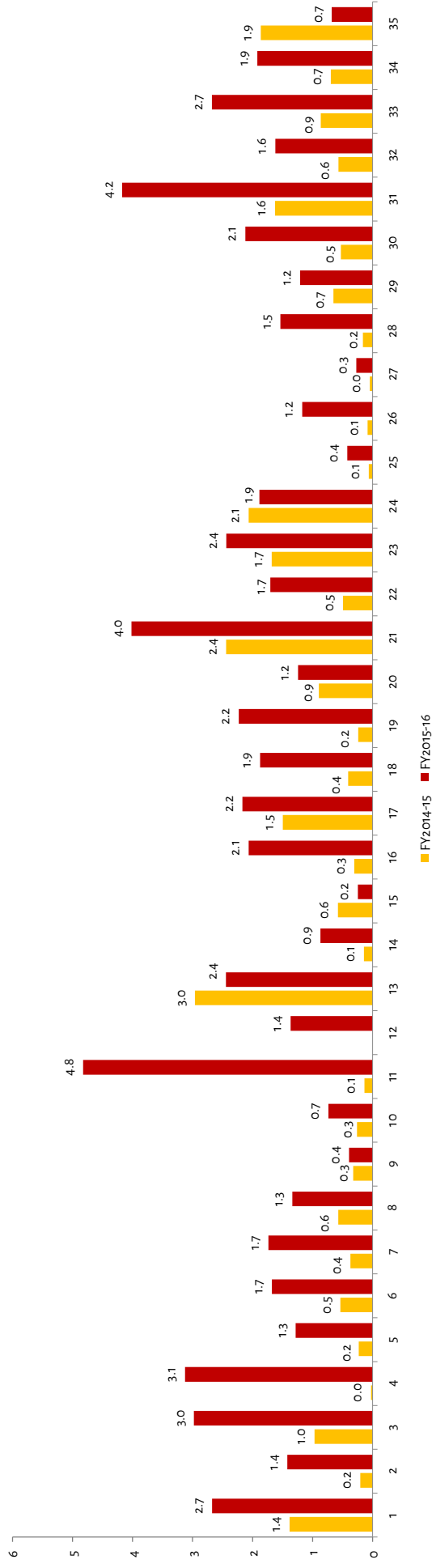
S.No.	Scheme / Expense Description	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Grand Total
1	Municipal Corporation Funds	396.4	596.7	274.9	239.7	204.9	170.2	181.0	158.9	168.6	170.3	153.5	393.4	3108.4
2	SFC Grants Untied	200.2	133.9	539.5	120.7	60.0	67.9	90.3	188.1	53.4	160.3	30.2	306.5	1950.8
3	13th FC Grants	182.9	113.0	142.4	64.9	85.4	13.4	81.7	15.8	5.0	39.3	21.4	83.5	848.8
4	14th FC Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	SFC 22.75 per cent	18.4	17.9	53.2	42.4	22.9	6.5	8.1	3.7	4.1	7.1	8.7	77.5	270.5
6	SFC 7.25 per cent	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.5	0.8	0.2	0.0	10.5	16.0
7	SFC 3 per cent	0.4	0.0	5.6	5.8	0.0	0.8	0.0	0.0	0.0	2.0	3.5	2.3	20.3
8	SFC 40 crores	0.4	2.6	0.0	1.1	189.3	117.2	440.7	115.7	27.0	84.6	72.3	126.2	1177.0
9	Nagarottana 42 crores	83.7	184.5	282.7	143.1	7.8	0.7	6.7	0.0	0.0	2.2	0.0	5.2	716.7
10	Special Grant 25 crores	4.6	0.0	74.9	13.6	0.0	0.0	106.7	74.3	8.5	0.1	0.0	132.3	415.1
11	CMSTDP	0.4	0.0	0.0	0.0	0.0	2.7	3.5	0.0	0.3	0.0	0.0	0.0	6.9

S.No.	Scheme / Expense Description	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Grand Total
12	Water Supply & Related Grants	0.0	0.0	36.3	2.5	0.0	0.0	0.0	0.0	0.0	0.0	5.6	0.1	44.5
13	MLA Grant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.2	23.1	10.9	11.4	51.5
	Total	887.3	1048.6	1409.5	633.9	570.3	379.4	918.6	561.0	273.7	489.1	306.0	1148.9	8626.4

Source : Tumakuru CMC expenditure reports FY 2014-15 and FY 2015-16

Annexure 5.3:

Tumakuru CMC – Ward-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Crores)



Source : Tumakuru CMC expenditure reports FY 2014-15 and FY 2015-16

Annexure 6.1:**Tumakuru City – Food and Civil Supplies Department Ward-wise Expenditure, FY 2014-15 (₹ Lakhs)**

Ward No	Rice	Wheat	Sugar	Kerosene	Total (₹ Lakhs)
Ward 1	3.28	0.47	0.05	10.12	13.92
Ward 2	8.71	1.02	0.07	12.17	21.96
Ward 3	1.66	0.24	0.04	6.82	8.76
Ward 4	3.32	0.25	0.04	5.81	9.41
Ward 5	3.52	0.50	0.05	10.47	14.55
Ward 6	2.91	0.42	0.03	5.04	8.40
Ward 7	3.29	0.59	0.05	11.94	15.88
Ward 8	1.63	0.24	0.03	8.18	10.08
Ward 9	6.74	0.96	0.09	16.20	23.99
Ward 10	3.60	0.70	0.04	7.65	11.99
Ward 11	4.20	0.77	0.07	14.18	19.22
Ward 12	5.04	0.75	0.04	6.70	12.53
Ward 13	8.33	1.87	0.03	7.98	18.21
Ward 14	7.51	1.00	0.04	6.97	15.52
Ward 15	13.26	1.31	0.04	7.78	22.39
Ward 16	7.03	0.79	0.03	4.39	12.24
Ward 17	1.78	0.27	0.04	6.98	9.06
Ward 18	0.00	0.00	0.00	0.00	0.00
Ward 19	14.04	1.74	0.06	12.65	28.49
Ward 20	4.11	0.54	0.01	1.85	6.51
Ward 21	0.55	0.10	0.02	2.15	2.81
Ward 22	1.67	0.21	0.03	8.17	10.09
Ward 23	5.74	0.67	0.04	6.66	13.10
Ward 24	3.94	0.45	0.03	5.69	10.11
Ward 25	0.91	0.13	0.01	1.95	3.00
Ward 26	1.82	0.25	0.02	3.30	5.38
Ward 27	2.05	0.17	0.01	2.33	4.57
Ward 28	5.13	1.29	0.04	6.25	12.71
Ward 29	6.33	0.75	0.10	22.40	29.57
Ward 30	3.49	0.50	0.02	3.90	7.91
Ward 31	2.30	0.17	0.03	5.83	8.34
Ward 32	2.75	0.27	0.05	8.86	11.93
Ward 33	1.47	0.22	0.03	8.49	10.21
Ward 34	4.66	0.66	0.03	6.36	11.72
Ward 35	4.32	0.49	0.05	10.39	15.26
Total	151.12	20.77	1.34	266.60	439.83

Source : Food and Civil Supplies Department, Government of Karnataka

Annexure 6.2:**Tumakuru City – Food and Civil Supplies Department Ward-wise Expenditure, FY 2015-16 (₹ Lakhs)**

Ward No	Rice	Wheat	Ragi	Sugar	Palm Oil	Salt	Kerosene	Total
Ward 1	3.28	0.27	0.16	0.04	9.53	0.01	8.55	21.85
Ward 2	8.21	0.80	0.22	0.06	12.16	0.02	10.65	32.11
Ward 3	1.42	0.13	0.11	0.03	6.13	0.01	6.03	13.86
Ward 4	3.15	0.44	0.11	0.03	6.10	0.01	5.12	14.95
Ward 5	3.06	0.29	0.16	0.04	8.99	0.01	9.26	21.81
Ward 6	2.93	0.26	0.09	0.02	4.66	0.01	4.09	12.06
Ward 7	3.38	0.33	0.21	0.05	10.69	0.01	9.19	23.88
Ward 8	1.72	0.15	0.13	0.03	6.41	0.01	5.97	14.41
Ward 9	5.68	0.58	0.27	0.06	13.66	0.02	15.42	35.68
Ward 10	3.27	0.55	0.14	0.03	7.31	0.01	6.59	17.89
Ward 11	4.63	0.59	0.23	0.06	11.94	0.02	10.91	28.37
Ward 12	5.22	0.51	0.12	0.03	6.39	0.01	6.85	19.14
Ward 13	9.88	1.06	0.13	0.03	6.55	0.01	5.73	23.39
Ward 14	7.51	0.74	0.10	0.02	5.35	0.01	6.33	20.07
Ward 15	14.27	1.67	0.13	0.03	6.91	0.01	6.57	29.60
Ward 16	7.85	0.68	0.08	0.02	4.33	0.01	3.73	16.70
Ward 17	1.52	0.13	0.12	0.03	6.49	0.01	6.01	14.32
Ward 18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ward 19	14.13	1.62	0.18	0.04	9.62	0.01	10.72	36.34
Ward 20	4.26	0.38	0.03	0.01	1.72	0.00	1.49	7.89
Ward 21	0.33	0.04	0.05	0.01	2.80	0.00	2.27	5.50
Ward 22	1.99	0.17	0.12	0.03	6.04	0.01	6.64	14.99
Ward 23	5.60	0.55	0.12	0.03	6.22	0.01	4.68	17.21
Ward 24	3.36	0.44	0.08	0.02	4.51	0.01	5.74	14.16
Ward 25	0.31	0.02	0.03	0.01	1.72	0.00	1.94	4.03
Ward 26	0.99	0.09	0.05	0.01	2.83	0.00	2.78	6.76
Ward 27	1.42	0.21	0.04	0.01	2.13	0.00	2.23	6.04
Ward 28	7.19	0.87	0.14	0.03	7.53	0.01	6.17	21.93
Ward 29	8.06	0.75	0.34	0.08	17.06	0.02	17.83	44.13
Ward 30	4.77	0.43	0.07	0.02	3.78	0.00	3.54	12.62
Ward 31	2.85	0.33	0.11	0.03	5.96	0.01	5.17	14.44
Ward 32	2.33	0.30	0.15	0.04	8.06	0.01	7.73	18.62
Ward 33	0.93	0.09	0.10	0.02	5.22	0.01	5.52	11.89
Ward 34	5.22	0.45	0.11	0.03	5.84	0.01	5.19	16.85
Ward 35	3.62	0.42	0.18	0.04	9.49	0.01	9.74	23.50
Total	154.35	16.36	4.39	1.08	234.16	0.30	226.39	637.03

Source : Food and Civil Supplies Department, Government of Karnataka

Annexure 6.3:**Tumakuru City – Food and Civil Supplies Department Ward-wise Expenditure, FY 2014-15 (₹ Lakhs)**

Ward No.	FY 2014-15	FY 2015-16
Ward 1	13.92	21.85
Ward 2	21.96	32.11
Ward 3	8.76	13.86
Ward 4	9.41	14.95
Ward 5	14.55	21.81
Ward 6	8.40	12.06
Ward 7	15.88	23.88
Ward 8	10.08	14.41
Ward 9	23.99	35.68
Ward 10	11.99	17.89
Ward 11	19.22	28.37
Ward 12	12.53	19.14
Ward 13	18.21	23.39
Ward 14	15.52	20.07
Ward 15	22.39	29.60
Ward 16	12.24	16.70
Ward 17	9.06	14.32
Ward 18	0.00	0.00
Ward 19	28.49	36.34
Ward 20	6.51	7.89
Ward 21	2.81	5.50
Ward 22	10.09	14.99
Ward 23	13.10	17.21
Ward 24	10.11	14.16
Ward 25	3.00	4.03
Ward 26	5.38	6.76
Ward 27	4.57	6.04
Ward 28	12.71	21.93
Ward 29	29.57	44.13
Ward 30	7.91	12.62
Ward 31	8.34	14.44
Ward 32	11.93	18.62
Ward 33	10.21	11.89
Ward 34	11.72	16.85
Ward 35	15.26	23.50
Total	439.83	637.03

Source : Food and Civil Supplies Department, Government of Karnataka

Annexure 6.4:

Tumakuru City – Health Department Consolidated Ward-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)

Ward No.	Population	Covered by PHC	Name of the PHC	Attributed Spend FY 2014-15	Attributed Spend FY 2015-16
Ward 1	5,638				
Ward 2	9,859				
Ward 3	11,400				
Ward 4	5,821	Y	Agrahara		
Ward 5	8,377	Y	Kotitopu	2.78	2.61
Ward 6	7,775				
Ward 7	6,754	Y	Agrahara		
Ward 8	6,313	Y	Agrahara		
Ward 9	5,329				
Ward 10	9,776	Y	Agrahara		
Ward 11	18,334				
Ward 12	7,144				
Ward 13	6,932				
Ward 14	7,635	Y	Agrahara		
Ward 15	7,492				
Ward 16	7,726	Y	Kotitopu	2.57	2.40
Ward 17	4,609				
Ward 18	12,604				
Ward 19	8,370	Y	Kotitopu	2.78	2.60
Ward 20	8,048	Y	Kotitopu	2.68	2.50
Ward 21	9,869	Y	Kotitopu	3.28	3.07
Ward 22	4,762	Y	Kotitopu	1.58	1.48
Ward 23	6,496				
Ward 24	9,324	Y	Shettihalligate	2.43	3.22
Ward 25	5,759	Y	Shettihalligate	1.50	1.99
Ward 26	12,407	Y	Shettihalligate	3.23	4.29
Ward 27	8,814	Y	Shettihalligate	2.30	3.04
Ward 28	7,272				
Ward 29	10,956				
Ward 30	14,852	Y	Shettihalligate	3.87	5.13
Ward 31	14,436				
Ward 32	7,694				
Ward 33	8,978				
Ward 34	6,303				
Ward 35	8,285				
Total				29.00	32.33

Source : District Health and Family Welfare Office, Tumakuru

Annexure 6.5:**Tumakuru City – BESCOM Consolidated Ward-wise Expenditure, FY 2014-15 (₹ Lakhs)**

Ward No.	Water Works	Street Lights	Total
Ward 1	2.19	1.93	4.12
Ward 2	3.78	9.40	13.18
Ward 3	7.24	16.69	23.93
Ward 4	0.81	8.82	9.63
Ward 5	0.80	22.32	23.13
Ward 6		3.39	3.39
Ward 7	0.94	17.33	18.27
Ward 8	3.17	4.36	7.53
Ward 9	0.46	0.07	0.53
Ward 10	3.37	8.32	11.69
Ward 11	10.09	15.22	25.31
Ward 12	3.96	0.84	4.81
Ward 13	0.70		0.70
Ward 14	8.44	12.32	20.76
Ward 15	9.21	13.31	22.52
Ward 16	8.26	5.32	13.58
Ward 17		7.52	7.52
Ward 18	50.29	22.57	72.87
Ward 19	0.73	3.74	4.46
Ward 20	3.49	0.69	4.18
Ward 21	6.61	3.36	9.97
Ward 22	5.41	6.98	12.39
Ward 23	3.41	2.35	5.76
Ward 24	29.30	11.98	41.28
Ward 25	10.79	9.26	20.05
Ward 26	8.17	11.39	19.56
Ward 27	5.78	2.65	8.44
Ward 28	3.26	3.06	6.32
Ward 29	8.74	3.98	12.71
Ward 30	26.20	13.42	39.62
Ward 31	72.38	34.63	107.01
Ward 32			
Ward 33			
Ward 34			
Ward 35	4.12	1.94	6.06
Total	302.09	279.18	581.27

Source : BESCOM

Annexure 6.6:**Tumakuru City – BESCOM Consolidated Ward-wise Expenditure, FY 2015-16 (₹ Lakhs)**

Ward No.	Water Works	Street Lights	Total
Ward 1	2.92	15.03	17.95
Ward 2	3.07	8.98	12.06
Ward 3	6.78	19.34	26.12
Ward 4	1.31	30.14	31.46
Ward 5	0.69	17.70	18.39
Ward 6		4.26	4.26
Ward 7	2.13	34.24	36.37
Ward 8	3.46	17.11	20.57
Ward 9	0.61	0.05	0.66
Ward 10	5.03	22.34	27.37
Ward 11	12.77	9.65	22.42
Ward 12	10.18	1.39	11.57
Ward 13	1.10	1.99	3.09
Ward 14	7.83	12.74	20.57
Ward 15	11.40	14.06	25.46
Ward 16	10.24	4.41	14.65
Ward 17		2.61	2.61
Ward 18	58.05	28.43	86.48
Ward 19	0.59	0.95	1.55
Ward 20	4.28	9.31	13.58
Ward 21	18.18	12.48	30.66
Ward 22	9.58	12.05	21.63
Ward 23	10.60	1.15	11.75
Ward 24	27.87	16.32	44.20
Ward 25	17.84	8.70	26.54
Ward 26	6.27	15.74	22.00
Ward 27	14.71	6.91	21.62
Ward 28	4.71	3.02	7.73
Ward 29	11.60	4.75	16.34
Ward 30	66.53	26.66	93.19
Ward 31	108.66	37.51	146.18
Ward 32			
Ward 33			
Ward 34			
Ward 35	11.92	1.97	13.89
Total	450.92	402.00	852.92

Source : BESCOM

Annexure 6.7:**Tumakuru City – Women and Child Welfare Department
Consolidated Ward-wise Expenditure, FY 2014-15 and FY 2015-16
(₹ Lakhs)**

Ward No.	FY 2014-15			FY 2015-16		
	Schemes	Salary	Total	Schemes	Salary	Total
Ward 1	8.49	2.66	11.15	6.10	3.47	9.57
Ward 2	11.25	2.71	13.96	8.13	3.50	11.63
Ward 3	12.61	2.78	15.39	9.74	3.51	13.25
Ward 4	1.31	0.56	1.87	1.12	0.68	1.80
Ward 5	7.24	2.06	9.30	6.10	2.65	8.75
Ward 6	10.87	3.71	14.58	7.60	4.78	12.37
Ward 7	13.22	4.43	17.66	11.64	5.60	17.24
Ward 8	11.19	2.71	13.90	8.31	3.19	11.50
Ward 9	6.48	2.15	8.63	5.97	2.55	8.52
Ward 10	9.36	2.16	11.52	7.31	2.81	10.12
Ward 11	12.70	3.72	16.42	9.47	4.53	14.01
Ward 12	7.24	3.33	10.57	8.98	4.02	13.01
Ward 13	3.78	1.10	4.88	3.58	1.42	4.99
Ward 14	9.71	3.74	13.45	10.39	4.87	15.26
Ward 15	2.79	0.57	3.36	1.94	0.70	2.64
Ward 16	3.87	1.13	4.99	2.95	1.98	4.93
Ward 17	3.49	1.61	5.10	5.05	1.96	7.00
Ward 18	11.19	3.21	14.40	11.04	4.02	15.06
Ward 19	9.13	2.78	11.90	7.13	3.42	10.55
Ward 20	8.31	2.40	10.71	6.97	3.23	10.20
Ward 21	2.50	0.56	3.06	1.52	0.69	2.21
Ward 22	8.89	2.62	11.51	7.40	3.52	10.91
Ward 23	16.13	5.51	21.64	14.72	7.01	21.74
Ward 24						
Ward 25						
Ward 26	3.55	1.11	4.66	2.73	1.37	4.09
Ward 27						
Ward 28	16.39	3.02	19.41	13.72	4.16	17.88
Ward 29	16.63	3.56	20.18	12.67	4.53	17.20
Ward 30	1.25	0.56	1.81	1.12	0.71	1.82
Ward 31	3.43	1.13	4.56	2.37	1.42	3.79
Ward 32	5.32	1.55	6.87	4.16	1.97	6.12
Ward 33	3.95	1.65	5.60	3.62	2.09	5.71
Ward 34	7.50	2.14	9.64	6.35	2.24	8.59
Ward 35	1.57	0.55	2.12	1.14	0.70	1.84
Total	251.33	73.49	324.82	211.02	93.30	304.31

Source : Women and Child Welfare Department, Govt of Karnataka

Annexure 6.8:

Tumakuru City – Backward Classes and Minority Welfare Department Consolidated Ward-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)

Ward No.	Hostel Maintenance Expenditure FY 2014-15	Devaraj Urs Corp Expenditure FY 2014-15	Total Expenditure FY 2014-15	Hostel Maintenance Expenditure FY 2015-16	Devaraj Urs Corp Expenditure FY 2015-16	Total Expenditure FY 2015-16
Ward 1						
Ward 2						
Ward 3						
Ward 4	12.14	9.97	22.11	14.18		14.18
Ward 5						
Ward 6						
Ward 7						
Ward 8						
Ward 9	12.14	8.46	20.59	14.18	15.80	29.98
Ward 10	24.27		24.27			
Ward 11						
Ward 12	36.41	10.73	47.14	42.55	28.51	71.06
Ward 13						
Ward 14						
Ward 15						
Ward 16						
Ward 17				14.18		14.18
Ward 18	50.37	27.65	78.01	58.87	31.18	90.05
Ward 19						
Ward 20						
Ward 21						
Ward 22						
Ward 23						
Ward 24	24.27	12.65	36.92	28.37	39.67	68.04
Ward 25	12.14	11.36	23.50	28.37	41.78	70.15
Ward 26						
Ward 27						
Ward 28						
Ward 29						
Ward 30						
Ward 31						
Ward 32	36.41	54.21	90.63	42.55	60.37	102.93
Ward 33						
Ward 34						
Ward 35						
Grand Total	208.15	135.03	343.18		217.31	217.31

Source : Backward Classes and Minority Welfare Department, Govt of Karnataka

Annexure 6.9:**Tumakuru City – Social Welfare Department Consolidated Ward-wise Expenditure, FY 2014-15 and FY 2015-16 (₹ Lakhs)**

Hostel/School	Hostels for	Ward	No. of students FY 2014-15	Expenses FY 2014-15	No. of students FY 2015-16	Expenses FY 2015-16
Govt. Pre Matric Boys Hostel, B.H. Road	SC	Ward 16	123	13.55	141	15.50
Govt. Pre Matric Girls Hostel, B.H. Road	SC	Ward 16	105	11.44	105	11.44
Govt. Residential School, Veerasagara, Tumakuru	SC	Ward 11	73	8.13	74	8.23
Govt. Pre University College Hostel No. 01, Veerasagara	SC	Ward 11	212	23.21	208	22.77
Govt. Pre University College Hostel No. 02, Radhakrishna Road	SC	Ward 15	245	26.79	238	26.03
Govt. Arts College Hostel No. 01, Hanumanthapura	SC	Ward 21	228	24.94	170	18.65
Govt Arts College Hostel No. 02, Hanumanthapura	SC	Ward 21	228	24.94	257	28.09
Govt Science College Hostel, M.G. Road	SC	Ward 16	251	27.44	260	28.42
Govt TCH and B.ED College Hostel, B.H. Road	SC	Ward 16	195	21.36	236	25.81
Govt Post matric Girls Hostel, Gangotri Nagara	SC	Ward 27	202	21.82	182	19.68
Govt Post matric Boys Hostel, S.S. Puram	SC	Ward 26	174	19.08	204	22.34
Govt Professional Girls Hostel	SC	Ward 15	78	8.55	101	11.01
Govt ST Post Matric College Boys Hostel, Tumakuru	ST	Ward 28	154	16.91	209	22.88
Govt ST Post Matric College Girls Hostel, Tumakuru	ST	Ward 29	182	19.68	191	20.64
Govt ST Pre Matric Boys Hostel, Sadashiva Nagara	ST	Ward 13	75	8.34	75	8.34
Total			2525	276.19	2651	289.84

Source : Social Welfare Department, Govt of Karnataka

Annexure 7.1:

Tumakuru City – Ward-wise Expenditure of all Departments and Government Agencies, FY 2014-15 (₹ Lakhs)

Ward No.	Population 2011 Census	CMC	Education	Housing	Food and Civil Supplies	TUDA	Slum Development	BESCOM	Health	Women and Child Welfare	Backward Classes	Social Welfare	Grand Total	Expenses FY 2014-15
Ward 1	5638	138.40	79.63	3.88	13.92	6.13		4.12		11.15			257.23	4563
Ward 2	9859	20.49	154.07	4.78	21.96	7.88		13.18		13.96			236.32	2397
Ward 3	11400	96.82	33.92		8.76	31.38		23.93		15.39			210.20	1844
Ward 4	5821	2.64	28.31		9.41			9.63		1.87	22.11		73.96	1271
Ward 5	8377	23.08	71.73	1.49	14.55	34.34	931.14	23.13	2.78	9.30			1111.54	13269
Ward 6	7775	53.61	115.17	0.90	8.40			3.39		14.58			196.06	2522
Ward 7	6754	36.94	36.15	1.49	15.88			18.27		17.66			126.40	1871
Ward 8	6313	57.32	117.55	2.09	10.08			7.53		13.90			208.46	3302
Ward 9	5329	32.37	138.31		23.99			0.53		8.63	20.59		224.42	4211
Ward 10	9776	25.86	128.05	15.24	11.99			11.69		11.52	24.27		228.63	2339
Ward 11	18334	13.61	51.41	3.89	19.22	13.35		25.31		16.42		31.33	174.55	952
Ward 12	7144	0.00	32.49		12.53			4.81		10.57	47.14		107.54	1505
Ward 13	6932	296.09	154.60		18.21			0.70		4.88		8.34	482.83	6965
Ward 14	7635	14.48	206.83		15.52			20.76		13.45			271.04	3550
Ward 15	7492	57.77	258.89	1.79	22.39			22.52		3.36		35.34	402.07	5367
Ward 16	7726	30.49	256.81	2.10	12.24			13.58	2.57	4.99		73.79	396.56	5133
Ward 17	4609	149.53	29.45	1.80	9.06			7.52		5.10			202.46	4393

Tumakuru City – Ward-wise Expenditure of all Departments and Government Agencies, FY 2014-15 (₹ Lakhs) (Contd)

Ward No.	Population 2011 Census	CMC	Education	Housing	Food and Civil Supplies	TUDA	Slum Development	BESCOM	Health	Women and Child Welfare	Backward Classes	Social Welfare	Grand Total	Expenses FY 2014-15
Ward 18	12604	40.74	91.13		0.00			72.87		14.40	78.01		297.16	2358
Ward 19	8370	23.86	170.46	5.37	28.49			4.46	2.78	11.90			247.33	2955
Ward 20	8048	89.56	176.27	2.38	6.51	20.52		4.18	2.68	10.71			312.81	3887
Ward 21	9869	244.22	-		2.81	2.15		9.97	3.28	3.06		49.89	315.38	3196
Ward 22	4762	49.25	41.04		10.09			12.39	1.58	11.51			125.87	2643
Ward 23	6496	168.01	153.55	4.19	13.10			5.76	2.43	21.64			366.24	5638
Ward 24	9324	206.48	60.51		10.11			41.28	2.43		36.92		357.73	3837
Ward 25	5759	6.36	32.99		3.00			20.05	1.50		23.50		87.39	1517
Ward 26	12407	8.27	52.86		5.38			19.56	3.23	4.66		19.08	113.06	911
Ward 27	8814	4.56	25.12		4.57			8.44	2.30	0.00		21.82	66.80	758
Ward 28	7272	16.10	62.91	5.39	12.71	6.33		6.32		19.41		16.91	146.07	2009
Ward 29	10956	65.36	143.12	15.25	29.57		142.16	12.71		20.18		19.68	448.03	4089
Ward 30	14852	52.91	120.72	1.50	7.91	50.90		39.62	3.87	1.81			279.23	1880
Ward 31	14436	162.73	52.47	7.78	8.34	9.56		107.01		4.56			352.47	2442
Ward 32	7694	56.85	32.56	2.09	11.93	44.82				6.87	90.63		245.76	3194
Ward 33	8978	86.45	18.09	2.09	10.21	3.83				5.60			126.27	1406
Ward 34	6303	69.56	215.02	5.98	11.72					9.64			311.92	4949
Ward 35	8285	186.22	84.09	5.69	15.26	4.80		6.06		2.12			304.23	3672

Source : Avantika Foundation, Bengaluru

Annexure 7.2:

Tumakuru City – Ward-wise Expenditure of all Departments and Government Agencies, FY 2015-16 (₹ Lakhs)

Ward No.	Population	CMC	Education	Housing	Food and Civil Supplies	TUDA	Slum Development	BESCOM	Health	Women and Child Welfare	Backward Classes	Social Welfare	Grand Total	Per Capita
Ward 1	5638	26737	86.95	15.43	21.85			17.95		9.57			419.12	7434
Ward 2	9859	142.16	204.80	9.00	32.11	1.60		12.06		11.63			413.35	4193
Ward 3	11400	29773	38.05		13.86	4.14		26.12		13.25			393.14	3449
Ward 4	5821	312.65	33.39		14.95			31.46		1.80	14.18		408.44	7017
Ward 5	8377	128.16	86.93	5.64	21.81	15.21	3141.17	18.39	2.61	8.75			3428.66	40929
Ward 6	7775	167.68	113.57	0.30	12.06			4.26		12.37			310.26	3990
Ward 7	6754	173.72	17.46	4.49	23.88			36.37		17.24			273.17	4045
Ward 8	6313	133.76	41.64	19.46	14.41			20.57		11.50			241.34	3823
Ward 9	5329	39.14	141.73	1.87	35.68			0.66		8.52	29.98		257.58	4834
Ward 10	9776	73.59	128.54	24.12	17.89			27.37		10.12			281.63	2881
Ward 11	18334	482.50	43.55	5.02	28.37	8.86		22.42		14.01		31.01	635.74	3468
Ward 12	7144	136.55	129.71		19.14			11.57		13.01	71.06		381.03	5334
Ward 13	6932	244.29	171.47		23.39			3.09		4.99		8.34	455.58	6572
Ward 14	7635	86.91	158.81	1.20	20.07			20.57		15.26			302.82	3966
Ward 15	7492	24.58	348.03	7.79	29.60			25.46		2.64		37.04	475.14	6342
Ward 16	7726	206.39	272.28	0.30	16.70			14.65	2.40	4.93		81.17	598.82	7751

Tumakuru City – Ward-wise Expenditure of all Departments and Government Agencies, FY 2015-16 (₹ Lakhs) (Contd)

Ward No.	Population	CMC	Education	Housing	Food and Civil Supplies	TUDA	Slum Development	BESCOM	Health	Women and Child Welfare	Backward Classes	Social Welfare	Grand Total	Per Capita
Ward 17	4609	216.86	32.92	1.80	14.32			2.61		7.00	14.18		289.69	6285
Ward 18	12604	187.47	98.16	0.90				86.48		15.06	90.05		478.11	3793
Ward 19	8370	223.13	191.83	15.28	36.34			1.55	2.60	10.55			481.27	5750
Ward 20	8048	124.21	201.48	7.57	7.89	1.71		13.58	2.50	10.20			369.15	4587
Ward 21	9869	401.81	-	1.80	5.50			30.66	3.07	2.21		46.74	491.79	4983
Ward 22	4762	170.50	44.47		14.99			21.63	1.48	10.91			263.99	5544
Ward 23	6496	243.67	158.27	8.24	17.21			11.75		21.74			460.88	7095
Ward 24	9324	188.72	67.58		14.16			44.20	3.22		68.04		385.92	4139
Ward 25	5759	42.28	7.06	3.29	4.03			26.54	1.99		70.15		155.34	2697
Ward 26	12407	117.41	83.32		6.76			22.00	4.29	4.09		22.34	260.21	2097
Ward 27	8814	27.24	29.39		6.04			21.62	3.04	0.00		19.68	107.02	1214
Ward 28	7272	153.66	75.19	1.80	21.93	0.95		7.73		17.88		22.88	302.02	4153
Ward 29	10956	120.69	134.63	26.89	44.13		1033.1	16.34		17.20		20.64	1413.63	12903
Ward 30	14852	212.15	118.96	2.10	12.62	531.26		93.19	5.13	1.82			977.22	6580
Ward 31	14436	417.33	21.57	8.02	14.44			146.18		3.79			611.33	4235
Ward 32	7694	161.96	30.63	2.40	18.62	87.80		0.00		6.12	102.93		410.45	5335
Ward 33	8978	267.79	22.58	4.49	11.89	21.00		0.00		5.71			333.46	3714
Ward 34	6303	191.95	237.51	14.83	16.85			0.00		8.59			469.74	7453
Ward 35	8285	68.02	79.43	2.10	23.50			13.89		1.84			188.77	2278

Source : Avantika Foundation, Bengaluru



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