

**CREDIT RATING ASSESSMENT REPORT  
OF  
Thiruvananthapuram Municipal Corporation  
Kerala  
UNDER  
AMRUT  
(ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION)**



**BY**



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# THIRUVANANTHAPURAM MUNICIPAL CORPORATION (TMC)

Issuer Rating	Tenure	Rating <sup>1</sup> : BWR BBB
	Long Term	Outlook : Stable

<sup>1</sup>Please refer to [www.brickworkratings.com](http://www.brickworkratings.com) for definitions of the Ratings

## 1. Key Rating Drivers

### Strengths

**Reasonable Infrastructure and Civic Services Delivery:** Thiruvananthapuram Municipal Corporation (TMC), Kerala is the Urban Local Body (ULB) responsible for providing various civic services to the citizens and managing infrastructure in the Municipal Corporation area. Being the capital of Kerala, TMC has good connectivity in terms of air, road, rail and waterways. TMC has reasonable infrastructure in place and has an above average track record in terms of coverage and service delivery of water supply, urban transport and green parks. Service delivery levels for water (through Kerala Water Authority (KWA)) remained comfortable over FY11-FY16 as reflected in cost recovery (100%), water supply coverage of 78 % (100%). Efficiency in collection of charges at 60% (MoUD benchmark levels of 90%), however, is a concern. With the proposed projects under AMRUT, it is expected that service delivery levels would improve during the AMRUT mission period.

**Comfortable Debt Position:** TMC has no debt liability for the last six years, thus strengthening the credit profile of the corporation. The Corporation does not have any immediate plans to raise debt.

**Satisfactory financial position:** TMC has registered consistent growth in revenues with a CAGR of 20.37% over the period FY11-16. Revenue Grants, Contributions & Subsidies have steadily increased at a CAGR of around 25% over the five year period. Tax Revenue increased at a CAGR of 14.62% over FY11-16. TMC enjoys revenue surplus since FY11.

TMC has a cash balance of ₹ 151.26 Crs as at March 31 2016, which provides adequate cushion to TMC's credit profile.

**Reforms orientation:** Thiruvananthapuram has been chosen as one of the 9 AMRUT cities in Kerala. TMC is reforms oriented having undertaken various reforms in recent years to strengthen the local self-governance. However, progress in implementation of reforms under AMRUT has been slow mainly due to general elections in 2015-16, change in government and newly elected council in the ULB. TMC is yet to implement geographical information system (GIS) based property tax system.

**Smart City Proposal:** Thiruvananthapuram is one of the cities shortlisted by Ministry of Urban Development (MoUD) for the third round of Smart City Challenge. Efforts have been initiated by TMC in this regard by conducting workshop for councilors, consultative meetings with various departments and institutions and also through competitions for innovative ideas, LOGO and Tagline for the Smart City from public and colleges/schools. The process of selection of consultant to assist Thiruvananthapuram in preparation of Smart City Plan (SCP) is underway.

## **Concerns**

**Increasing Dependence on Government grants:** TMC's reliance on Central/ State Government grants is greater than 50%, with 56.35% of its revenue derived from Revenue Grants, Contributions & Subsidies in FY16. TMC estimates a significant increase in grants from the central and state government with its inclusion in various developmental initiatives and schemes such as AMRUT for which it would receive government support.

**Lack of managerial & technical capacity:** Parastatal agency KWA is active in the area of water & sewerage services. Specific technical functions like fire services rest with the technical department of the state. The corporation has shortage of trained and professional manpower, especially in the accounts/ finance departments. The ULB lacks autonomy in staffing, being affected by State Government staff recruitment, management and transfer policies. Lack of professionally trained staff which results in weak

administration and inadequate decision making. TMC has limited capacity to handle multi-sectoral projects due to lack of equipment to carry out tasks, poor asset management, failure to get administrative sanctions and insufficient data and information required for planning projects.

**Limited power in terms of imposition of taxes, low collection efficiency and resource mobilization strategies:** Although property tax rates were revised in 2013, the potential of tax collection from property tax is still not captured. The Corporation is yet to see significant increase in tax collections arising from inability/lack of willingness to raise significant revenue streams (property taxes and tariffs). There is lack of operational autonomy, probably due to political considerations. Inefficient coverage and collection performance (~55% in FY16) of property tax is mainly due to non-updation of property database, poor database management system and delay in recovery, administrative structure & tariff revisions. Multiple agencies in service provisioning have also affected the progress on projects due to delayed decision making. Costing and pricing of services is based on the general assumption/ perception about citizens' willingness to pay rather than objective criteria like recovery of expenditure towards services.

**Inadequate maintenance of environmental hygiene:** Waste management and public health engineering systems like sewerage and drainage systems are major challenges in the corporation area with sewage treatment and disposal being a key environmental issue faced by Thiruvananthapuram Municipal Corporation. TMC lacks an organized sewerage system and treatment facility & waste segregation and treatment of municipal solid waste management. Lack of sufficient storm water drains has led to many waterlogging incidents over the last few years.

**Lapses in implementation of Building rules in TMC:** The Comptroller and Auditor General (CAG) of India has in its report for the year ended March 2015 pointed out lapses in maintenance of basic records related to building permits, delays in issuing permits, violations, lack of action against unauthorized constructions, lack of coordination between revenue and engineering sections etc.

**10th Pay Commission:** The 10th pay commission has been implemented for the employees of the ULB and the arrears are payable from FY18 onwards. This would result in higher revenue expenditure that could exert pressure on TMC's finances

**Restrictions in release of funds during fiscal crisis:** The State Government has been following a practice of releasing the funds awarded by the State Finance Commission to ULBs in installments. But in times of fiscal problems, the State Government may be forced to impose restrictions on the release of funds, incurring of expenditure on many items and review the level of allocation of funds to the local bodies. This may strain the revenue profile of the ULB.

**Rating Sensitivities:**

- ✓ Significant investment is required in terms of water supply, storm water drainage and sewerage systems to improve the urban infrastructure of TMC. Kerala Water Authority will be implementing projects under Water Supply projects and Sewerage projects in all the 9 AMRUT mission cities in Kerala. Execution of these projects is yet to begin. KWA is aiming at universal coverage by reducing the Non-Revenue Water (NRW) to 15 %. TMC's ability to fund additional works to improve service delivery without significantly affecting the financial position of the corporation would be a key rating sensitivity.
- ✓ Effective measures need to be taken by tax officials for tax collection and the Corporation needs to implement revision/ collect additional user charges for the services rendered. Levy of reasonable user charges with the objective of full recovery of cost of Operations & Maintenance or recurring costs is necessary. Periodic adjustments of own source revenue such as property tax, license fees and direct user charges are vital for the sustainability of the various developmental projects of the ULB.
- ✓ The State also requires assistance in implementing technological solutions to improve the efficiency of property tax assessment and collection. This would enable the ULB to become financially self-sufficient, less reliant on State subsidies and establish citizen friendly service delivery systems in course of time.

- ✓ Reporting revenue surplus by enhancing efficiency in revenue administration and effective cost control is critical for the Corporation to fund its expenses through its own sources rather than depending on Government support. TMC should put in place effective financial management practices and information systems.
- ✓ Timely collection of grants from various government sources would be significant for implementing TMC's developmental programmes and strengthening its credit profile. Delay in receipt of grants would impact the revenue profile.

## **2. District & City Profile**

Thiruvananthapuram District is the southernmost district of the coastal state of Kerala. The district stretches along the shores of the Arabian Sea for a distance of 78 kms. It came into existence in 1957. The district has an area of 2,192 sqkm and a population of 33, 07,284 (as per the 2011 census). It is the second-most populous district in Kerala after Malappuram district. It is divided into six taluks (Thiruvananthapuram, Chirayinkeezhu, Varkala, Neyyattinkara, Attingal and Nedumangad).

Thiruvananthapuram is the capital and the largest city of Kerala. It is a beautiful seaside city built on seven hills and characterized by its undulating terrain of low coastal hills with narrow winding lanes and busy commercial alleys. Thiruvananthapuram is one of the ancient temple towns of India. Thirteen of the Vishnu temples in ancient India are situated in the City. The general area of the city extends from Thirumala to Shanghumukham and from Thiruvallam to Ulloor. Karamana and Killiyar are the major streams passing through the area. Besides, there are a number of minor streams/channels traversing the area. The city is sandwiched between the Western Ghats and the Arabian Sea. The average annual rainfall is around 1800 mm. Thiruvananthapuram and its famous beaches are among the top tourist destinations in India.

Thiruvananthapuram City has six major regional roads, which link the city to the region around, providing connectivity within the district, link the capital city to the other districts and also provide interstate connectivity (**Source: TMC website and Other website**).



### 3. Municipal Corporation

#### 3.1 Genesis

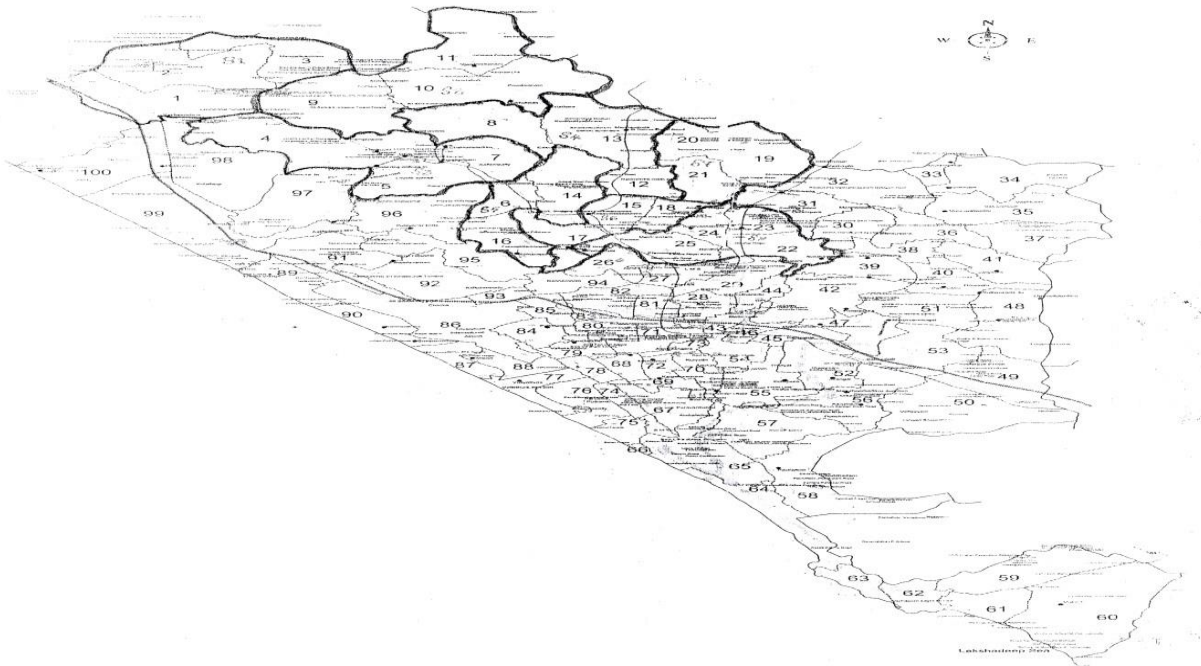
Thiruvananthapuram Municipality came into existence in 1920. Thiruvananthapuram Municipality was upgraded to a Municipal Corporation on October 30 1940. The Kerala Municipality Act 1994 (KM Act) governs all functions in TMC. TMC area is divided into 100 wards. For the ease of administration, TMC is divided into one head office, 11 zonal office and 25 health circle offices.

Parameters	Current status
Number of Wards	100
Area of Municipal Corporation	214.86 KM <sup>2</sup>
Total Population (Census 2011)	9,60,347
Density	4470
Average population of ward	9,603
Population Growth (Decadal)	3.25 %
Share of TVM population in District	27.41 %
Religion	Hinduism (60%), Islam (20%) & Christianity (20%)
Government Schools	121
Anganwadi	20
Primary Health Centers	20
Veterinary Hospitals	6
Hospitals – Holopathy	4
Hospitals – Ayurveda	12
Old Age Homes	2

*Source: TMC*

Thiruvananthapuram Municipal Corporation (TMC) is the largest Urban Local Body by area and population. TMC is primarily responsible for the basic civic services and amenities to the residents. The key services managed by the Corporation are construction and maintenance of roads and drains, solid waste management, street lights and amenities such as community hall, playgrounds, parks/gardens. Apart from that, TMC also issues birth/death/marriage certificates, trade and carriage licenses, mutation documents of holdings, and gives permissions for creation of vending zones etc. The town planning activities of the corporation area are managed by the officials from main corporation office with 11 zonal offices and 25 health circles to manage sanitation and other relevant work under health department.

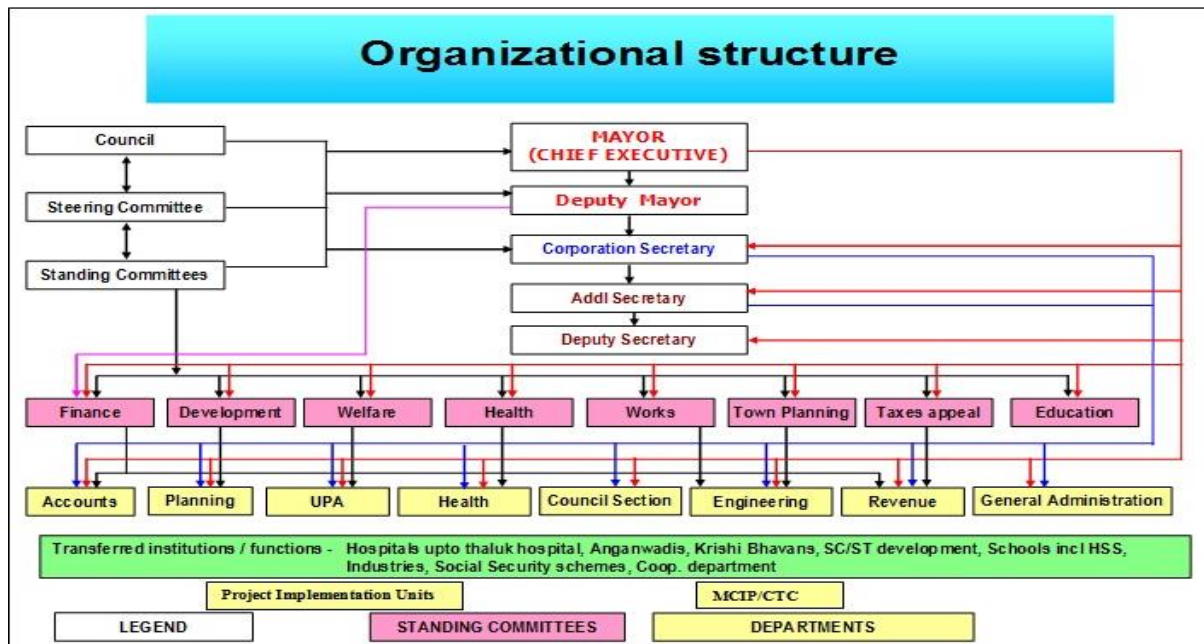




Source: TMC

### 3.2 Organization, Devolution and Accountability framework

#### Organization Structure:



Source: TMC website

Standing Committee	Departments/Sections
Finance	General
Development	Accounts
Welfare	Revenue
Health	Planning
Public Works	Engineering
Town Planning	Health
Tax Appeal	Council
Education & Sports	Urban Poverty Alleviation

TMC is governed by a council comprising 100 elected councilors headed by a Mayor. The Corporation is led by Communist Party of India (Marxist). The latest elections were held in November 2015. Generally the tenure of the Council is 5 years. On an average, every ward consists of a population of around 9603. Each ward is represented in the municipal council by an elected councilor.

Political Party	Number of councilors
Communist Party of India (Marxist)	34
Communist Party of India	6
Indian National Congress	15
Revolutionary Socialist Party	2
Bharatiya Janata Party	35
Congress (S)	1
Indian National League (INL)	1
India Union Muslim League (IUML)	2
Communist Marxist Party (CPM)	1
Independent (IND)	2
Kerala Congress (M)	1
Adv. V.K. Prasanth	Mayor
Adv. Rakhi Ravikumar	Deputy Mayor
Dr. Narasimhugari TL Reddy IAS*	Secretary
Ms. L S Deepa	Additional Secretary

Source: TMC

\*The secretary took charge on December 19, 2016

### 3.3 Functions of the ULB

The 74th Constitutional Amendment Act (CAA), 1992 paved the way for decentralization of power and transfer of 18 functions as listed in the 12th Schedule of the Constitution along with the corresponding funds and functionaries to the Urban Local Bodies (ULBs). The Government has transferred 17 functions mandated under KM Act to the ULBs in Kerala and the function relating to fire service is yet to be transferred. Out of the mandated 18 functions, TMC administers the following:

### Transfer of functions (as part of 74th CAA)

	12th Schedule Functions	Status of Transfer and the name of the agency/s responsible
1	Urban Planning including town planning	Partially transferred, Town and Country Planning Department (TCPD) prepare the plan for TMC.
2	Regulation of land-use and construction of buildings	Regulation are formulated by TCPD, GoK and implemented by TMC
3	Planning for economic and social development	TMC
4	Roads and bridges	TMC
5	Water supply- domestic, industrial and commercial	KWA, GoK
6	Public health, sanitation, conservancy and SWM	TMC
7	Fire services	Fire & Rescue Department, GoK
8	Urban forestry, protection of environment and ecology	Forest & wild life Department, GoK
9	Safeguarding the interests of weaker sections society including the handicapped and mentally retarded	TMC
10	Slum improvement and upgradation	TMC with the support of State Poverty Eradication Mission (Kudumbashree).
11	Urban poverty alleviation	TMC
12	Provision of urban amenities and facilities - parks, gardens and playgrounds	TMC
13	Promotion of cultural, educational, and aesthetic aspects	TMC
14	Burials and burial grounds, cremations, cremation grounds and electric crematoriums	TMC
15	Cattle pounds, prevention of cruelty to animals	TMC
16	Vital statistics including registration of births and deaths	TMC
17	Public amenities including street lighting, parking lots, bus stops and public conveniences	TMC
18	Regulation of slaughter houses and tanneries	TMC

The following functions of TMC are taken care by various parastatals viz.,

SL.No	Key Infrastructure Services	Planning and Design	Construction and Implementation	Operation & Maintenance
1	Water Supply	Kerala Water Authority		
2	Sewerage	Kerala Water Authority		
3	Storm Water Drains	TMC & State Irrigation Department, GoK		
4	Solid Waste Management	TMC		
5	Urban Transport – City Bus Service	Kerala State Road Transport Corporation		
6	Street Lighting	TMC		
7	Housing for Urban Poor	KMC with the support from Kudumbashree (State Poverty Eradication Mission)	TMC	TMC

Source: TMC

TMC is mainly responsible for the administration of the municipal area, providing and maintaining infrastructure facilities including roads, storm water drainage, solid waste management, green parks, education, health services etc. Overall, the Corporation is responsible for design, construction, implementation, operation and maintenance as well as policy making which form a part of their total responsibility to improve the living conditions of the citizens.

### 3.4 Revenue Raising Powers & Borrowing Powers

As per the Kerala Municipality Act 1994, municipality can generate internal revenues from the following sources like Taxes, User charges for provision of services and Fees levied for the performance of regulatory and other statutory functions, it is subject to approval from Government of Kerala. Thiruvananthapuram Municipal Corporation council is empowered to levy the following major taxes such as Property, Advertisement, Entertainment, Profession etc. Also, corporation has the power to levy user charges for Provision of water supply, drainage and sewerage, Solid waste management, parking, stacking of materials on public streets for construction etc.

### **Borrowing Powers**

As per Section 297 of the KM Act, TMC can borrow funds through debentures or loans, against the security of its revenue sources. However, the Municipality may in pursuance of any resolution passed at a special meeting of the Council borrow any sums of money which it may require for its core developmental activities. In addition, the proposal should be approved by Government of Kerala. State has constituted Kerala Urban and Rural Development Finance Corporation Limited (KURDFC) whose mandate is to provide funds for ULBs for Viability Gap Funding from various sources. The main activity of the Company is to provide loan assistance to various local bodies in the State of Kerala for their developmental activities.

The Fifth State Finance Commission (SFC-V) was constituted by the Government vide notification No.785/2014 dated 17.12.2014, for a period of one year from the date of notification. SFC-V is a three member Commission with the following members:

Chairman	Professor B A Prakash Former Head of Economics Department University of Kerala and former Chairman, Kerala Public Expenditure Review Committee.
Member	Shri. James Varghese Principal Secretary Local Self Govt. Department, Government of Kerala
Member	Shri R K Agarwal, Secretary to Government Finance (Resources) Department, Government of Kerala
Secretary	Shri E K Prakash, Special Secretary

The Commission has submitted first part of the report on devolution to the Government on 19. 12. 2015. The Second part of the Fifth SFC report is submitted to the Hon'ble Governor on 11.3.2016.

### **3.5 Socio-Economic profile (Demographic, Social, Economic, Infrastructure)**

As per Census 2011, TMC's total population is 9.60 lakh. There is a growth of almost three times in the city population in the last five decades, from 2, 39, 815 in 1961 to 9, 60, 347 in 2011. TMC's decadal population growth rate for the last decade is only 28.25%. The growth of TMC population is considerably lower than the country's urban population growth rate of

31.80%.

Historical Population Growth Trend				
Census	Area km <sup>2</sup>	Population	(%)Decadal Growth	Population Density (Persons/ km <sup>2</sup> )
1961	44.56	2,39,815	-	5,381
1971	74.93	4,09,627	70.81	5,466
1981	74.93	4,83,086	17.93	6,447
1991	74.93	5,24,006	8.47	6,993
2001	141.74	7,44,985	42.17	5,256
2011	214.86	9,60,437	28.92	4,470

Source: TMC

### 3.6 Level and diversity of economic activity

Being the state capital, Thiruvananthapuram basically acts as a service provider, with people mostly engaged in government and institutional activities. The city is dominant in Information Technology which is one of the drivers for economic growth; Technopark was established for the development of Electronics and Information technology in the State. Thiruvananthapuram is famous for tourist attractions like Padmanabha Swamy temple, Kovalam Beach Resort, Ponmudi Hills etc.

Main Workers	270,127
Marginal Workers	36,654
Total Workforce	306,781

Source: TMC

There are around 20 government owned and 60 privately owned medium and large-scale industrial units in Thiruvananthapuram. Vikram Sarabhai Space Centre (VSSC), the premier space research organization, is located in the city. S.M.S.M. Institute in Thiruvananthapuram is a major institution through which the products of the handicraft industries are marketed. Some of the reputed companies are Travancore Titanium Products Ltd (TTP), English Indian Clays Limited, Kerala State Sericulture Co-operative Federation Limited, Kerala Automobiles Limited and BrahMos Aerospace Private Limited.

### 3.7 Delivery of Civic Services

#### 3.7.1 Water Supply

Thiruvananthapuram has one of the oldest piped water supplies in the country and the main source of water is Karamana River. Currently, TMC has eight water treatment plants having

capacity of 304.5 mld and two reservoirs (at Peppara and Aruvikkara) are main surface water sources with combined capacity of dam of 92.63 Million Cubic Meter. Other facilities are 11 elevated reservoirs and 15 ground level reservoirs. TMC has 1810 Km street length along with 1500 Km water distribution pipe line which is divided into five zones (Central, East, South, North and West zone) for better management of 2,46,803 households with 1,91,845 tap connections. Currently, TMC enjoys excess flow of water in rivers which has resulted in excess water for daily requirements except for a few days in summer when the flow is less than the city's daily water supply requirements. During 2016-17, TMC has proposed laying of new distribution network and improvement of existing infrastructure viz., rehabilitation of the treatment plants, replacement of aged pipe lines, installation of smart meters etc.

Zone Number	No of Public Taps	Households with water tap connection	Household without water tap connections
100 Wards	-	1,91,845	54,958

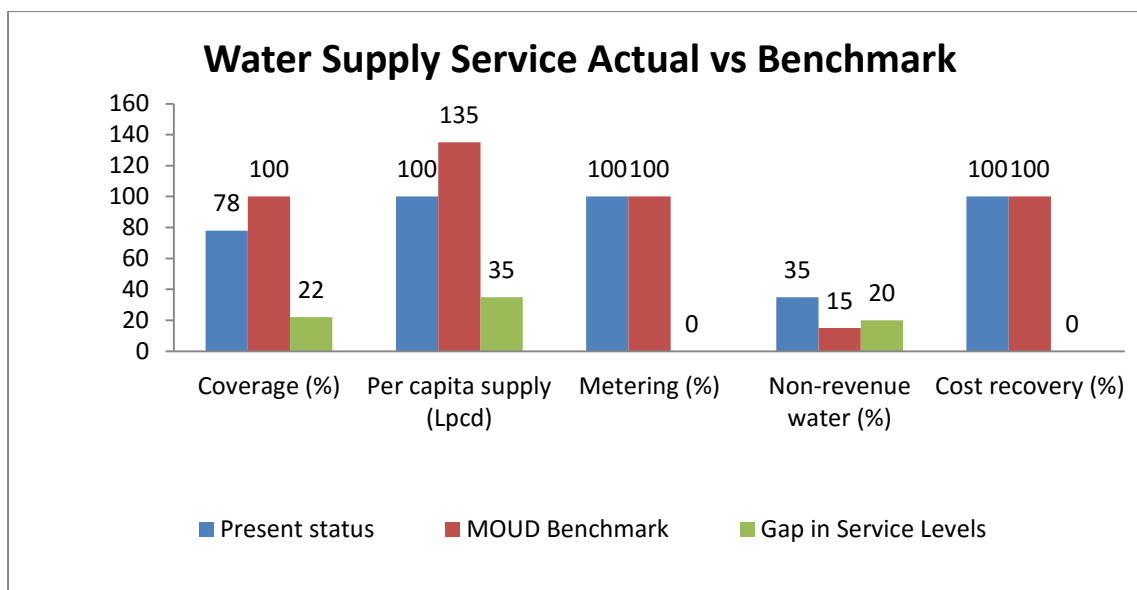
Source: SLIP 2016-17

Water Supply Indicator	FY16 (Actual)	MoUD Benchmark	Gap in Service Levels
Coverage of Water Supply Connections	78 %	100 %	22 %
Per Capita Supply of Water	100LPCD	135LPCD	35LPCD
Extent of Non-revenue Water (NRW)	35 %	20 %	15 %
Extent of Metering	100 %	100 %	0 %
Continuity of Water supplied	-	24 Hours	-
Efficiency in redressal of customer complaints	-	80 %	-
Quality of Water Supplied	92 %	100 %	8 %
Cost Recovery in Water Supplies	100 %	100 %	0 %
Efficiency in Collection of Water Charges	60 %	90 %	30 %

Source: SLIP 2016-17

The recent projects under the scheme of JnNURM and JICA assisted projects are nearing completion stage with capital outlay of ₹495 Crs. TMC has also proposed for capital outlay of ₹ 373 Crs to meet gap of 22% to achieve 100% in water supply connection within next three years.





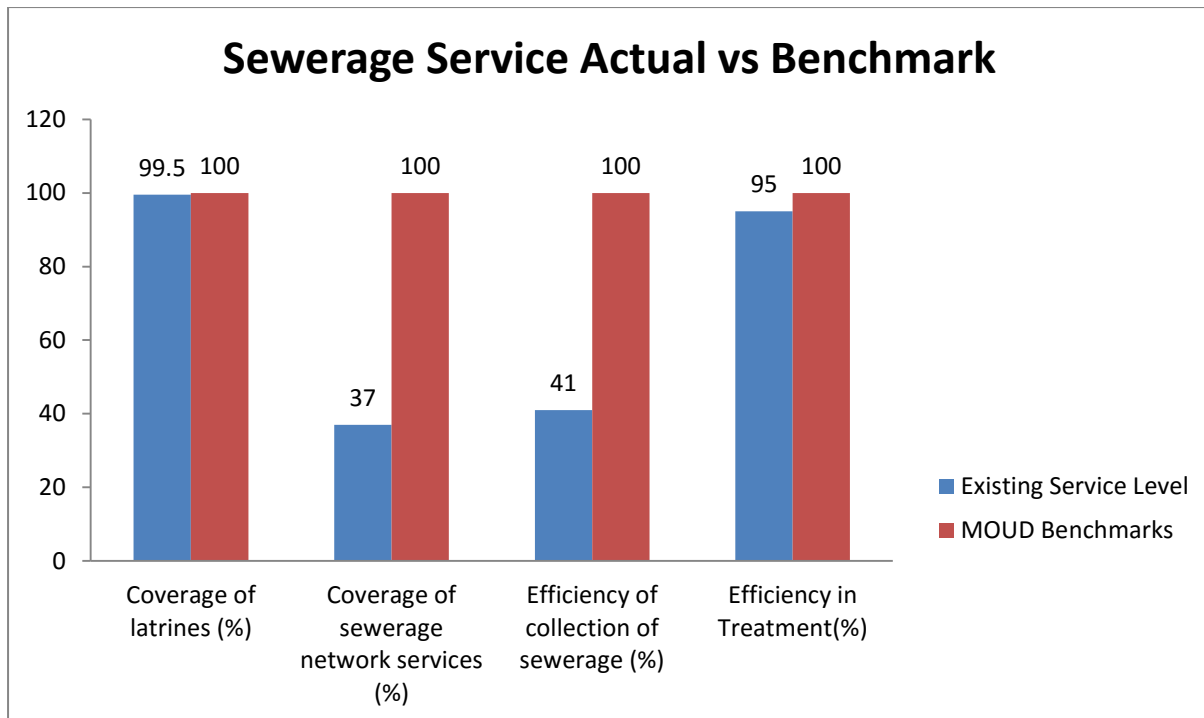
### 3.7.2 Sewerage

Sewerage network is divided into 18 blocks for better management and has two separate systems for sewerage system and drainage system, but this covers only 37% and 50% of the total households respectively. However, in the remaining area, sewage disposal from households are routed to septic tanks, bore hole latrines and community toilets.

Sewerage treatment plant capacity is around 107MLD located at Muttathara and its operating efficiency is 58%.

Sewerage System Indicator	FY16 (Actual)	MoUD Benchmark
Coverage of Toilets	99.50%	100%
Coverage of Sewerage Network	37%	100%
Collection efficiency of Sewerage	41%	100%
Adequacy of Sewage Treatment Capacity	95%	100%
Quality of Sewage Treatment	-	100%
Extent of Reuse and Recycling of Sewage	-	20%
Extent of cost recovery in waste water management	-	100%
Efficiency in redressal of customer complaints	-	80%
Efficiency in Collection of Sewage Water Charges	-	90%

Source: SLIP 2016-17



#### **Status of Ongoing/sanctioned projects**

Under various schemes like JnNURM, ADB and state plan fund, TMC has invested on various projects under different schemes with capital outlay of ₹ 454 Crs for augmenting sewerage system, rehabilitation of existing sewerage system and extension of sewerage system. Under AMRUT, TMC has proposed for capital outlay of ₹ 1361.15 Crs to improve coverage of sewerage network.

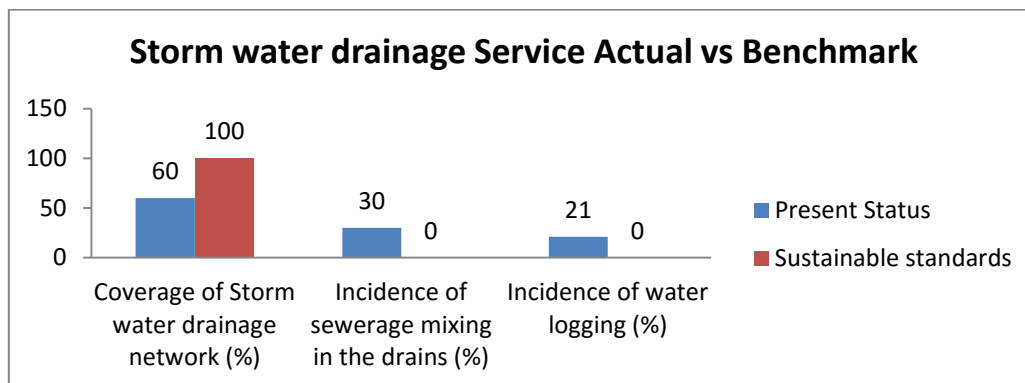
#### **3.7.3 Storm Water Drainage**

TMC has natural sloped terrain which helps to drain off storm water to two major rivers (Karamana River and Killi River), a few canals, their feeders and lakes. Currently, TMC is plagued by poor maintenance of existing storm water drain system, overflow and flooding, improper maintenance of the existing drains coupled with excessive runoff, decreased carrying capacity of the drains due to the heavy silt deposition, inadequate cross-section in culverts which obstructs normal flow in the canals / drains and lack of proper planning for connectivity and runoff of road side drains.

Storm Water Drainage Indicator	FY16 (Actual)	MoUD Benchmark
Coverage of storm water drainage network	60%	100%
Incidence of sewerage mixing in the drain	30%	0%
Incidence of water logging	21times	0%

Source: TMC SLIP FY16-17

Therefore, TMC has proposed for estimated capital outlay of ₹ 292 Crs within next three years.



### 3.7.4 Urban Transport

The city lacks adequate pedestrian infrastructure facilities, Intelligent Transport System (ITS) Facilities, Parking facilities, inadequate design of intersections & improper roundabout & lesser width of junctions, resulting in traffic conflicts & traffic bottle necks.

SNO	Agencies	Responsibilities
1	Regional Transport Authority	Policy making, Registration and Route Permit
2	City Traffic Police	Traffic control and implementing traffic rules
3	Kerala State Road Transport Corporation & Kerala Urban Road Transport Corporation	Operation and management of Public Transport services
4	Private Bus Transport	Operation and management of Private Transport services
5	Public Works Department, National Highway	Construction and maintenance of major district roads, highways and footpath
6	Urban Local Bodies	Construction and maintenance of corporation roads and footpath
7	Road Fund Board	Construction and maintenance of major district roads and footpath
8	Thiruvananthapuram Development Authority	Proposals for new roads, road widening etc.
9	National Transportation Planning and Research Centre	Planning, Research and Study Centre for transport facilities.

TMC has proposed to improve service levels with capital outlay of ₹ 107 Crs to improve service level in Pedestrian walkways, foot overbridge, multi-level parking complex, street lighting and bicycle tracks within 2020. TMC does not operate any urban transport but TMC has invested on 150 buses which have been transferred to Kerala Urban Road Transport Corporation, a subsidiary of Kerala State Road Transport without any income/charges.

### 3.7.5 Green Space and Parks

Open space available is only 0.54 sq km which amounts to less than 1% of the total area of the city. As per the URDPFI guidelines a minimum of 18-20% of land area is earmarked for Parks and open spaces. Based on the standards and population distribution, 10 new Parks were proposed in the draft Thiruvananthapuram Master Plan which was proposed to be developed by acquiring land in specified locations.

Indicators	Present Status	Benchmark
Per person open space in plan areas as per URDPFI	0.60Sqm/person	10-12Sqm / person

Source: SLIP 2016-17

Development of parks/green spaces are done by TMC, currently most of the parks are well maintained, almost all the parks have compound wall/fences and parks are well connected to nearby roads. Under AMRUT, TMC has proposed for improvement in existing parks with a capital outlay of ₹ 25 Crs on or before 2020.

### 3.7.6 Solid Waste Management

In Swachh Bharat (Kerala - Suchitwa Mission) rankings under Ministry of Urban Development, Thiruvananthapuram has been ranked 8th out of 476 cities based on the extent of open defecation and solid waste management practices. The State of Kerala became the third State overall and the largest State so far to be declared Open Defecation Free (ODF) under the Swachh Bharat Mission (SBM) (Gramin). The Compost plant at Vilappilsala, Thiruvananthapuram was closed in 2011 due to public agitation. The Hon'able National Green Tribunal (NGT) has ordered that the TMC should take action for establishing a common solid waste processing facility within corporation area for processing of municipal solid waste. In compliance with this order, TMC has constituted a task force of experts to identify a location and suggest remedial measures.

Parameter	Performance
Daily Generation (MT)	300 to 350 TPD
Daily Collection (MT)	100 to 150 TPD (Dry waste only)
Collection Efficiency (%)	90 % (dry waste only) ~40% overall
Collection Points	42 Permanent points and 10 special kiosks
Door-to-Door collection	Only for dry waste
Household Segregation	Yes
Landfill site (Acres)	Nil
Sanitary Landfill	Nil
Waste Treatment (MT)	190
Per Capita Waste generated (Grams per person per day)	350-500/gms
Cost of waste generated /MT of collection (In ₹/MT)	₹ 3800 (Including salary component)
Total staff in SWM	1200
Number of household covered	1.5 Lakhs
Area covered	95 %

Source: TMC

The city is generating 350 TPD, out of which 60% is Organic/biodegradable, 35% is recyclable non bio degradable discards and remaining 5% is low value non bio degradable discards.

### Ongoing/Proposed project

TMC proposes to establish a common solid waste processing unit with an estimated cost of ₹95 Crs, within corporation limits with the support/approval of National Green Tribunal.

### 3.7.8 Roads & Street lighting

The National Highways Authority of India and Public Works Department maintain the national and state highways respectively in the TMC area and TMC is responsible for the construction and maintenance of roads in its jurisdiction. TMC is also responsible for implementing proposals from the city's master plan with regard to new major roads and road widening activities. TMC is responsible for operation and maintenance of street lights.

Street Lights	
Length of Roads Available	1810 Kms
Number of street lights	90000
National Highway	25 Kms
State Highway	85 Kms
Local	1700 Kms
% of area covered by roads	3.94 %
Type of roads with map and length	
Kuchha	315 Kms
Bitumen (tar)	1015 Kms
Concrete	212 Kms
Red Metaled	268 Kms
% of tar roads/concrete roads with street lighting	80 %
% of area in ULB with street lights and agency providing the lights (Whether ULB or any private agency for their own use)	80 %
Parks and open spaces	5 %

Source: TMC data

### 3.7.7 Urban Poor and Slums

Parameter	Performance
Number of Slums	204
Number of Households in one Slum	45
Slum Population	9108

Source: TMC Data

TMC has around 1% of population in slum areas and is supported by central and state government schemes to eradicate urban poverty alleviation.

### 3.7.8 CAG comments – Performance & Compliance Audit

According to Kerala Municipality Act 1994, regulation of building construction is one of the mandatory functions of Municipalities and Municipal Corporations. Report of the Comptroller and Auditor General of India on Local Self-Government Institutions for the year ended March 2015 tabled on July 11 2016 has highlighted major lapses and shortfalls in implementation of Building Rules in Thiruvananthapuram Municipal Corporation. This matter has been discussed with the ULB officials and they have informed that some of the issues have been addressed and suitable replies have been provided to the auditors.

### 3.8 E-governance& Computerization in ULB

Information Kerala Mission (IKM), an autonomous institution under Local Self Government Department, Government of Kerala has been setup to strengthen the local self-governance through information and communications technology applications. It addresses the entire gamut of issues concerning local body governance, decentralized planning, and economic development at local economic development. Various software applications developed by IKM are as follows:

<u>Sulekha</u>	Plan Monitoring for decentralised planning at local level
<u>Sevana</u>	Civil Registration - Births, Deaths and Marriages Registration
<u>Sanchitha</u>	Repository of acts and rules relating to local bodies
<u>Sanchaya</u>	The Revenue & Licence System
<u>Saankhya</u>	Double entry accrual based accounting for all local governments
<u>Sthapana</u>	Payroll, PF accounting (Municipal and Panchayat employees PF accounts)
<u>Sevana Pension</u>	Disbursement of social welfare pensions, with electronic money order (eMO) integration
<u>Sanketham</u>	Ensures transparency in granting Building Permits (KMBR)
<u>Soochika</u>	Work flow application. Status Monitoring over web, and eSMS integration

SMS facilities are also provided for civil registration status, immunizations reminder, property Tax E- Payments, rent on Building E- Payments, building permit approved status etc. Other initiatives proposed by IKM with regard to various functions of Government are as follows:

<u>Samvedhitha</u>	LSGD web portal for all local governments and the Department
<u>Sachithra</u>	Map suite (GIS) and asset register for local governments
<u>Sakarma</u>	Handling of council/committee agenda, minutes, etc.
<u>Sugama</u>	Cost Estimation tool for public works
<u>Subhadra</u>	Financial Management System
<u>Samooohya</u>	Citizen database
<u>Saphalya</u>	Human resource package

## 4. Analysis of Financial Performance

### 4.1 Past Performance

Financial reporting is an important tool of accountability enabling the policy makers to assess, monitor and regulate the efficiency of ULBs. Audit of ULBs has been entrusted to the Director of Local Fund Audit. All ULBs had to migrate to double-entry accrual- based



accounting system as per the 11<sup>th</sup> Finance Commission and accordingly TMC implemented double-entry accrual- based accounting system in 2007. TMC has informed that audited accounts of TMC are available with auditor qualified reports up to FY14 only. BWR has encountered certain issues while analyzing the ULB's finances:

- Lack of clarity on the nature of receipts and expenditure in terms of revenue and capital for some of the items
- Inconsistency in data furnished and weak information systems
- Non availability of auditors' report for the accounts and appending statements for the audited financial statements

Consequently, BWR has relied on the information and statements furnished by TMC only. The financial analysis of TMC has been carried out on a best efforts basis by BWR.

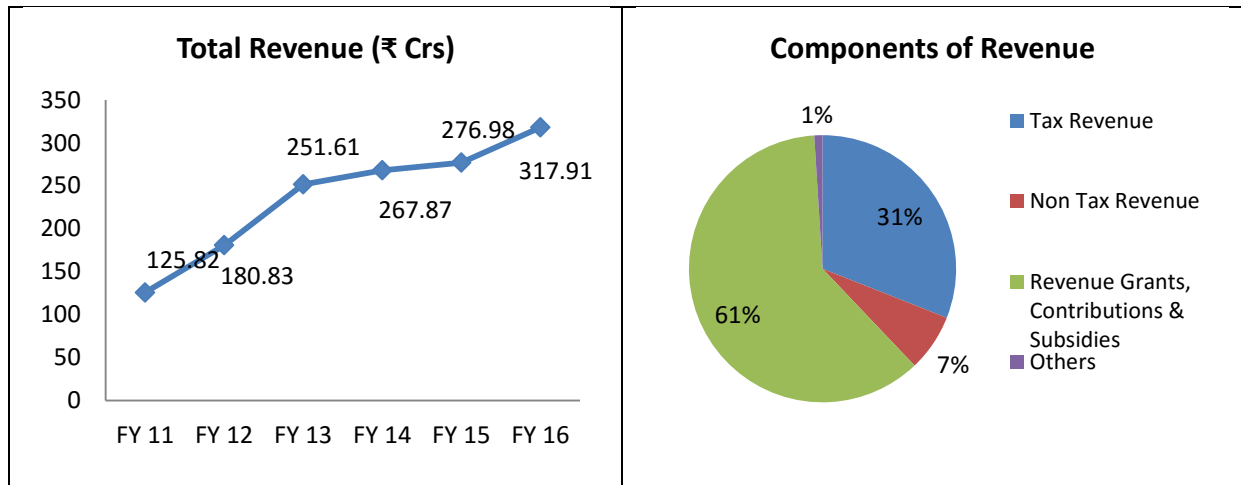
#### 4.1.1 Revenue Income

₹ Crs	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
<b>Tax Revenue</b>	<b>50.26</b>	<b>70.46</b>	<b>78.88</b>	<b>87.11</b>	<b>91.86</b>	<b>99.42</b>
Growth %	-	40.20%	11.95%	10.43%	5.45%	8.24%
<b>% Share in Total Revenue</b>	<b>39.94%</b>	<b>38.97%</b>	<b>31.35%</b>	<b>32.52%</b>	<b>33.16%</b>	<b>31.27%</b>
<b>Non Tax Revenue</b>	<b>11.30</b>	<b>18.45</b>	<b>18.09</b>	<b>24.94</b>	<b>29.04</b>	<b>22.18</b>
Growth %	-	63.19%	-1.91%	37.82%	16.44%	-23.61%
<b>% Share in Total Revenue</b>	<b>8.98%</b>	<b>10.20%</b>	<b>7.19%</b>	<b>9.31%</b>	<b>10.48%</b>	<b>6.98%</b>
<b>Grants &amp; Contributions</b>	<b>64.26</b>	<b>91.92</b>	<b>154.64</b>	<b>155.76</b>	<b>156.07</b>	<b>196.05</b>
Growth %	-	43.05%	68.23%	0.73%	0.20%	25.62%
<b>% Share in Total Revenue</b>	<b>51.07%</b>	<b>50.83%</b>	<b>61.46%</b>	<b>58.15%</b>	<b>56.35%</b>	<b>61.67%</b>
<b>Total Revenue</b>	<b>125.82</b>	<b>180.83</b>	<b>251.61</b>	<b>267.81</b>	<b>276.97</b>	<b>317.65</b>
Growth %	-	43.72%	39.14%	6.44%	3.42%	14.68%

Source: AFS of TMC, A-Audited & P – Provisional

The major revenue base of ULBs consists of Tax Revenue, Non tax revenue, Grants from Central & State Governments and Centrally Sponsored Schemes. Total Income of TMC is largely contributed by Tax Revenues and Revenue Grants, Contributions & Subsidies, accounting for more than 90% of the total revenue income during the last six years. Overall, Total Revenue has been increasing year on year, with total revenue income showing a CAGR

of 20.35% during FY 11-16. Revenue Grants, Contributions & Subsidies recorded a steady CAGR of 24.99% whereas Tax revenues accounts have grown at a CAGR of 14.62% during the last five years.



**Grants & Contributions:** TMC's grants and contributions fund has substantially increased to ₹ 196.05 Crs in FY16 from ₹ 64.26 Crs in FY11 which is a CAGR of 24.99 %.

### Tax Revenue

Property tax and profession tax are main sources of income for TMC, which together account for more than 90 per cent of tax revenue for last five years. Detailed breakup of the tax revenues is as follows:

₹ in Crs	FY11 (A)	FY12(A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
<b>Property Tax</b>	<b>26.73</b>	<b>40.57</b>	<b>45.07</b>	<b>49.94</b>	<b>51.74</b>	<b>53.72</b>
Growth %	-	51.77%	11.09%	10.80%	3.60%	3.82%
% of Share	53.18%	57.57%	57.13%	57.33%	56.33%	54.03%
<b>Profession Tax</b>	<b>19.72</b>	<b>25.22</b>	<b>27.84</b>	<b>30.65</b>	<b>33.09</b>	<b>35.96</b>
Growth %	-	27.89%	10.38%	10.09%	7.96%	8.67%
% of Share	39.24%	35.79%	35.29%	35.18%	36.02%	36.17%
<b>Entertainment Tax</b>	<b>3.03</b>	<b>3.43</b>	<b>4.73</b>	<b>5.02</b>	<b>5.44</b>	<b>8.22</b>
Growth %	-	13.20%	37.90%	6.13%	8.36%	51.10%
% of Share	6.03	4.87	5.99	5.76	5.93	8.27
<b>Advertisement Tax</b>	<b>0.78</b>	<b>1.24</b>	<b>1.25</b>	<b>1.50</b>	<b>1.56</b>	<b>1.52</b>
Growth %	-	58.97%	1.00%	20.00%	4.00%	-2.50%
% of Share	1.54	1.76	1.58	1.72	1.70	1.53
<b>Other Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.02</b>	<b>0.01</b>
Growth %	-	-	-	-	-	-50.00%
% of Share	0.00	0.00	0.00	0.00	0.02	0.01
<b>Total Tax Revenue</b>	<b>50.26</b>	<b>70.46</b>	<b>78.88</b>	<b>87.11</b>	<b>91.86</b>	<b>99.42</b>
Growth %	-	40.20	11.95	10.43	5.45	8.24

Source: AFS of TMC, A-Audited & P – Provisional

Property taxes for residential and commercial properties are charged at ₹ 15- 16 per sq. mtr and ₹ 80/ 110/ 140 per sq. mtr respectively. Non implementation of periodic revision of property tax by the State Government and inefficiency in collection of property tax contribute to the lower taxes collected. This should be improved by enforcing of heightened penalty for non-payment.

**Property Holdings under the corporation's tax register:**

No. of Holdings	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Residential	159433	177147	196830	218700	243000	270000
Commercial	129908	144342	160380	178200	198000	220000
<b>Total</b>	<b>289341</b>	<b>321489</b>	<b>357210</b>	<b>396900</b>	<b>441000</b>	<b>490000</b>
Growth (%)	-	11.11%	11.11%	11.11%	11.11%	11.11%

Source: TMC

**Profession tax** contributes to nearly 30% of the total tax revenue over the past five years. The profession tax is levied half yearly ranging from ₹ 120 to ₹ 1250 based on the Income Slabs/rates fixed by the Government.

**Entertainment tax** is an own tax of local governments in Kerala and on an average contributes to 9% of the total tax revenue. Entertainment tax is fixed between 24 and 48 percent of the price of admission as per the amendment of Entertainment Act made in 1999.

**Non Tax Revenue:**

₹ in Crs	FY11 (A)	FY12(A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
<b>Rental Income from Municipal properties</b>	<b>2.99</b>	<b>4.31</b>	<b>4.57</b>	<b>3.72</b>	<b>3.97</b>	<b>4.37</b>
Growth %	-	44.15%	6.03%	-18.60%	6.72%	10.08%
% of Share	<b>26.44%</b>	<b>23.37%</b>	<b>25.26%</b>	<b>14.92%</b>	<b>13.67%</b>	<b>19.70%</b>
<b>Fees &amp; User Charges</b>	<b>8.22</b>	<b>13.55</b>	<b>12.70</b>	<b>20.33</b>	<b>23.07</b>	<b>15.58</b>
Growth %	-	64.84%	-6.27%	60.08%	13.48%	-32.47%
% of Share	<b>72.68%</b>	<b>73.48%</b>	<b>70.20%</b>	<b>81.52%</b>	<b>79.44%</b>	<b>70.25%</b>
<b>Other income</b>	<b>0.10</b>	<b>0.58</b>	<b>0.82</b>	<b>0.89</b>	<b>2.00</b>	<b>2.23</b>
Growth %	-	480.00%	41.38%	8.54%	124.72%	11.50%
% of Share	<b>0.88%</b>	<b>3.15%</b>	<b>4.53%</b>	<b>3.57%</b>	<b>6.89%</b>	<b>10.05%</b>
<b>Total</b>	<b>11.30</b>	<b>18.45</b>	<b>18.09</b>	<b>24.94</b>	<b>29.04</b>	<b>22.18</b>
Growth %	-	63.27%	-1.95%	37.86%	16.43%	-23.62%

Source: AFS of TMC, A-Audited & P – Provisional

## Revenue Grants, Contributions & Subsidies

₹ in Crs	FY11 (A)	FY12(A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
<b>Road Maintenance Grant</b>	<b>6.41</b>	<b>10.17</b>	<b>6.15</b>	<b>6.75</b>	<b>14.62</b>	<b>21.17</b>
Growth %	-	58.66	-39.53	9.76	116.59	44.80
% of Share	<b>9.97</b>	<b>11.06</b>	<b>3.98</b>	<b>4.33</b>	<b>9.37</b>	<b>10.80</b>
<b>State Finance Commission Grant</b>	<b>48.96</b>	<b>77.68</b>	<b>115.38</b>	<b>121.20</b>	<b>114.27</b>	<b>104.42</b>
Growth %		58.66	48.53	5.04	-5.72	-8.62
% of Share	<b>76.18</b>	<b>84.51</b>	<b>74.61</b>	<b>77.81</b>	<b>73.22</b>	<b>53.26</b>
<b>Central Finance Commission Grant</b>	<b>0.54</b>	<b>3.45</b>	<b>25.93</b>	<b>17.57</b>	<b>16.21</b>	<b>54.34</b>
Growth %		538.89	651.59	-32.24	-7.74	235.23
% of Share	<b>0.84</b>	<b>3.75</b>	<b>16.77</b>	<b>11.28</b>	<b>10.39</b>	<b>27.72</b>
<b>Other Grants</b>	<b>8.36</b>	<b>0.62</b>	<b>7.18</b>	<b>10.25</b>	<b>10.97</b>	<b>16.12</b>
Growth %		-92.58	1058.06	42.76	7.02	46.95
% of Share	<b>13.01</b>	<b>0.67</b>	<b>4.64</b>	<b>6.58</b>	<b>7.03</b>	<b>8.22</b>
<b>Total Grants &amp; Contributions</b>	<b>64.26</b>	<b>91.92</b>	<b>154.64</b>	<b>155.76</b>	<b>156.07</b>	<b>196.05</b>
Growth %		43.04%	68.23%	0.72%	0.19%	25.61%

Source: AFS of TMC, A-Audited & P – Provisional

Revenue Grants, Contributions & Subsidies from Central/ State Government account for more than 60% of the total revenues of TMC. This includes Central Finance Commission Grant; Grants for transferred institutions like Agriculture, Social Welfare, Health, Ayurveda, education etc; Grants for schemes like Pension for Agricultural Workers/ Labourers, Widow Pension etc.

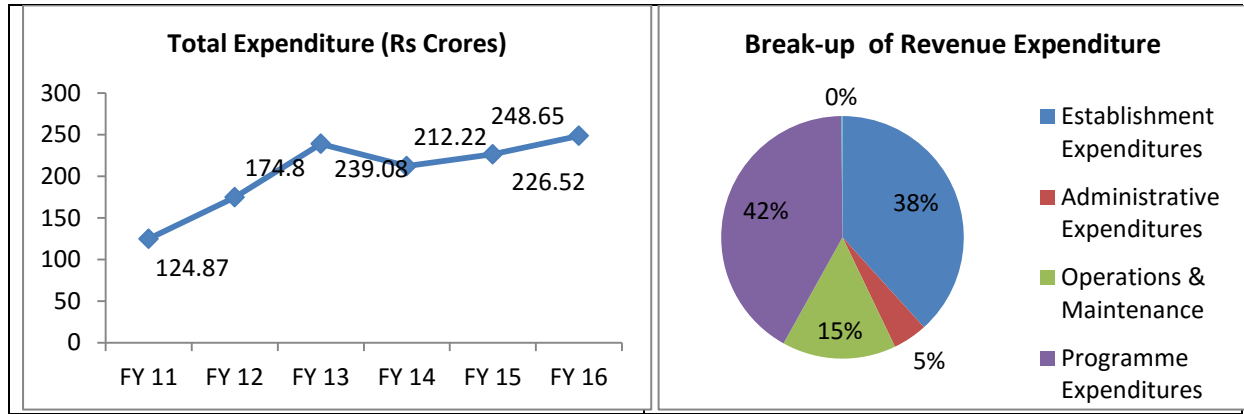
### 4.1.2 Revenue Expenditure

Other than establishment and programme expenses, TMC has operation & maintenance expenses and other expenses.

₹ Crs	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
<b>Establishment expenses</b>	<b>41.24</b>	<b>52.29</b>	<b>70.47</b>	<b>66.46</b>	<b>68.99</b>	<b>95.17</b>
Growth %	-	26.79	34.77	-5.69	3.81	37.95
% of Share	<b>33.03</b>	<b>29.91</b>	<b>29.48</b>	<b>31.32</b>	<b>30.46</b>	<b>38.27</b>
<b>Operation &amp; Maintenance expenses</b>	<b>34.39</b>	<b>37.99</b>	<b>30.09</b>	<b>28.47</b>	<b>20.66</b>	<b>37.79</b>
Growth %	-	10.47	-20.79	-5.38	-27.43	82.91
% of Share	<b>27.54</b>	<b>21.73</b>	<b>12.59</b>	<b>13.42</b>	<b>9.12</b>	<b>15.20</b>
<b>Programme expenses</b>	<b>36.56</b>	<b>73.14</b>	<b>121.06</b>	<b>67.36</b>	<b>113.38</b>	<b>103.86</b>
Growth %	-	100.05	65.52	-44.36	68.32	-8.40
% of Share	<b>29.28</b>	<b>41.84</b>	<b>50.64</b>	<b>31.74</b>	<b>50.05</b>	<b>41.77</b>
<b>Administrative expenses</b>	<b>7.26</b>	<b>7.46</b>	<b>13.41</b>	<b>37.81</b>	<b>9.19</b>	<b>11.45</b>
Growth %	-	2.75	79.76	181.95	-75.69	24.59
% of Share	<b>5.81</b>	<b>4.27</b>	<b>5.61</b>	<b>17.82</b>	<b>4.06</b>	<b>4.60</b>
<b>Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.32</b>	<b>0.00</b>
Growth %	-	0.00	0.00	0.00	0.00	0.00
% of Share	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.14</b>	<b>0.00</b>
<b>Depreciation</b>	<b>5.42</b>	<b>3.92</b>	<b>4.05</b>	<b>12.12</b>	<b>13.98</b>	<b>00.37</b>
Growth %	-	-27.68	3.32	199.26	15.35	-97.35
% of Share	<b>4.34</b>	<b>2.24</b>	<b>1.69</b>	<b>5.71</b>	<b>6.17</b>	<b>0.15</b>
<b>Debt Servicing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>
<b>Total Expenditure</b>	<b>124.87</b>	<b>174.80</b>	<b>239.08</b>	<b>212.22</b>	<b>226.52</b>	<b>248.65</b>

Source: AFS of TMC, A-Audited & P – Provisional

Total expenditure is mainly incurred towards Programme Expenditure & Establishment Expenditure. On an average, Programme Expenditure accounts for around 45-50% of the total expenditure with a CAGR of ~ 23.22% of the total expenditure from FY11-16. This mainly consists of social and welfare programmes like implementing housing programmes, development fund programmes for social welfare etc. Establishment Expenditure, the second largest contributor to revenue expenditure, primarily consists of salaries & wages, travelling allowances and contribution to Pension Fund (~Rs 26 Crs in FY16). Operations & Maintenance expenditure includes electricity charges for street lights, repairs and maintenance of various civic amenities.



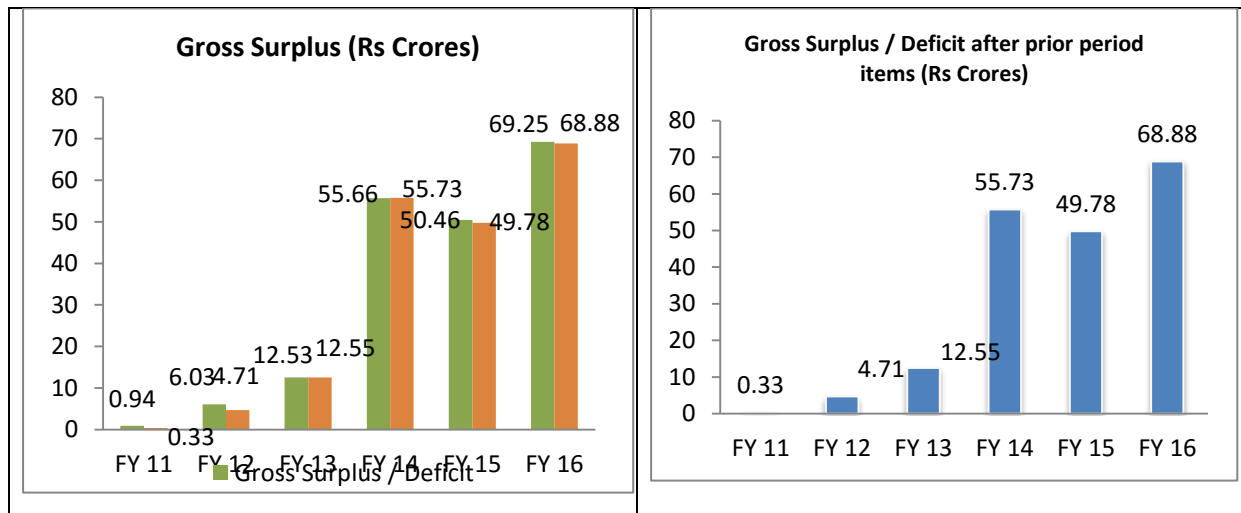
Programme expenditure is dependent on grants received from state and central government.

### 4.1.3 Surplus / Deficit

Since 2011, TMC is continuously maintaining cash surplus which is primarily due to devolution of funds from state government.

₹ Crs	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
Revenue	125.82	180.83	251.61	267.87	276.98	317.91
Expenditure	124.87	174.80	239.08	212.22	226.52	248.65
Gross Surplus / Deficit	0.94	6.03	12.53	55.66	50.46	69.25
Growth %	-	541.48%	107.79%	344.21%	-9.34%	37.23%
Total Prior Period Items (Net)	-0.61	-1.33	0.03	0.07	0.68	0.37
Net Surplus / Deficit	0.33	4.71	12.55	55.73	49.78	68.88
Growth %	-	1327.27%	166.45%	344.06%	-10.76%	38.36%

Source: AFS of TMC, A-Audited & P – Provisional



#### 4.1.4 Capital Income & Expenditure

₹ Crs	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
State Grants	30.29	85.64	119.36	155.00	197.74	74.66
Center Grants	16.60	390.94	75.52	134.71	14.97	38.68
Total Income	46.89	476.57	194.88	289.71	212.71	113.33
State Expenditure	30.29	48.87	96.38	124.66	116.54	58.77
Central Expenditure	16.60	48.88	75.45	50.03	38.74	40.04
Total Expenditure	46.89	97.75	171.83	174.69	155.28	98.81

Source: TMC

#### 4.1.5 Demand Collection Balance (DCB)

Demand Collection balance statement identifies periodic collection of revenue by the corporation. The consolidated tax revenue DCB statement is as below:

DCB ₹in Crs	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
Demand						
Arrears	14.62	17.82	33.69	43.85	58.95	69.01
Current	51.66	70.46	78.88	87.13	87.78	101.80
Total (A)	66.28	88.28	112.57	130.98	146.73	170.81
Collection						
Arrears	7.34	12.05	10.30	9.33	12.27	12.37
Current	22.90	52.81	58.42	62.77	69.66	78.81
Total (B)	30.24	64.86	68.72	72.10	81.92	91.19
Balance (A-B)	36.04	23.42	43.85	58.89	64.81	79.62
Collection Efficiency						
Arrears	50.21 %	67.63 %	30.58 %	21.27 %	20.81 %	17.93 %
Current	44.32 %	74.95 %	74.06 %	72.04 %	79.35 %	77.42 %
<b>Overall</b>	<b>45.62 %</b>	<b>73.47 %</b>	<b>61.04 %</b>	<b>55.04 %</b>	<b>55.83 %</b>	<b>53.39 %</b>

Source: AFS of TMC, A - Audited & P – Provisional



Current demand shows an increasing trend for last four years, due to urbanization which is leading to demand for residential and commercial property in TMC. TMC follows collection of property tax revenue on a half yearly basis in the months of October and April every year. To improve tax collection efficiency, TMC has initiated collection points in zone wise counter, e-payment etc. In addition to that, online payment is a major driver to improve collection efficiency. However, arrears demand is low, probably because of non updation of records, lack of coordination between revenue department and accounts section, litigations, lack of timely identification of demolished buildings etc. However, based on DCB statement, TMC's overall own tax revenue collection efficiency is relatively low around 55 per cent.

Year	Particulars	Collection Efficiency		
		Arrears	Demand	Total
2010-11	Property Tax	58.73 %	63.90 %	61.31 %
	Profession Tax	25.42 %	74.08 %	49.75 %
	Advertisement Tax	0 %	100%	100 %
	Theatre/Show or Entertainment Tax	0 %	100%	100 %
	Other Taxes	0 %	100%	100 %
2011-12	Property Tax	75.70 %	57.49 %	66.59 %
	Profession Tax	29.94 %	96.62 %	63.28 %
	Advertisement Tax	66.94 %	78.43 %	72.68 %
	Theatre/Show or Entertainment Tax	0 %	100%	100 %
	Other Taxes	0 %	100 %	100 %
2012-13	Property Tax	30.80 %	55.24 %	43.02 %
	Profession Tax	25.34 %	99.79 %	62.56 %
	Advertisement Tax	49.41 %	77.04 %	63.22 %
	Theatre/Show or Entertainment Tax	0 %	100%	100 %
	Other Taxes	0 %	100 %	100 %
2013-14	Property Tax	20.69 %	52.50 %	36.59 %
	Profession Tax	32.89 %	99.73 %	66.31 %
	Advertisement Tax	28.80%	57.93 %	43.36 %
	Theatre/Show or Entertainment Tax	0 %	100 %	100 %
	Other Taxes	0 %	100 %	100 %
2014-15	Property Tax	20.66 %	56.29 %	38.62 %
	Profession Tax	20.78 %	84.79 %	52.78 %
	Advertisement Tax	0 %	100 %	100 %
	Theatre/Show or Entertainment Tax	0 %	100 %	100 %
	Other Taxes	0 %	100 %	100 %
2015-16	Property Tax	18.03 %	61.63 %	39.53 %
	Profession Tax	17.34 %	83.00 %	50.17 %
	Advertisement Tax	9.45 %	59.76 %	34.60 %
	Theatre/Show or Entertainment Tax	0 %	100 %	100 %
	Other Taxes	0 %	100 %	100 %

### 4.1.6 Debt Profile

Since FY11, TMC has met its annual fund requirements for its operations and programme expenditures from its own revenue sources. TMC does not have any debt presently and there are no immediate plans to raise debt.

### 4.1.7 Key Financial Ratios

#### Income Ratios

	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
Tax Revenue to Total Revenue Income (%)	39.94	38.97	31.35	32.52	33.16	31.27
Non Tax Revenue to Total Revenue Income (%)	8.98	10.20	7.19	9.31	10.48	6.98
Own Income to Total Revenue Income (%)	48.93	49.17	38.54	41.83	43.65	38.25
Revenue Grants to Total Revenue Income (%)	51.07	50.83	61.46	58.15	56.35	61.67
CAGR of Total Revenue Income (%)	NA	43.72	41.42	28.65	21.81	20.37
Operating Margin (%)	0.78	3.53	5.33	27.82	23.74	27.89

*Source: AFS of TMC, A - Audited & P – Provisional*

#### Expenditure Ratios

	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
Establishment Expenses to Total Income Ratio (%)	32.78	28.92	28.01	24.81	24.91	29.94
Administrative Expenses to Total Income Ratio (%)	5.77	4.13	5.33	14.11	3.32	3.60
Operations & Maintenance Expenses to Total Income Ratio (%)	27.34	21.01	11.96	10.63	7.46	11.89
Interest Expense to Total Income Ratio (%)	0.00	0.00	0.00	0.00	0.00	0.00
Staff Expenditure to Operating Expenditure (%)	34.52	30.60	29.98	33.21	32.46	38.33
Total Capital Expenditure to Total Expenditure (Capital & Revenue) (Times)	0.28	0.36	0.42	0.47	0.42	0.28
CAGR of Total Expenditure (%)		43.04	40.27	18.76	15.49	15.76

*Source: AFS of TMC, A - Audited & P – Provisional*

	FY11 (A)	FY12 (A)	FY13(A)	FY14(A)	FY15(P)	FY16(P)
<b>Dependency Ratio</b>						
Total Grant Income (Capital and Revenue Grant) to Total Revenue Income	0.88	3.14	1.39	1.66	1.33	0.97
<b>Performance Ratios</b>						
Collection Efficiency (%)	45.62	73.47	61.04	55.04	55.83	53.39
Income Per Employee (In ₹)	832666	1196744	1665184	1772769	1833114	2103982
Expenditure Per Employee (In ₹)	790586	1130873	1555456	1324182	1406661	1643167
Income Per Citizen (In ₹)	1310	1882	2619	2789	2884	3310
Expenditure Per Citizen (In ₹)	1243	1779	2447	2083	2213	2585
<b>Liquidity Ratio</b>						
Current Ratio (Times)	7.29	8.49	9.46	7.89	9.74	6.78
<b>Net Income Ratio</b>						
Cash Surplus / Deficit to Total Income (%)	0.26	2.60	4.99	20.81	17.97	21.67
<b>Operating Ratio</b>						
Revenue Expenditure to Revenue Income (%)	94.95	94.50	93.41	74.70	76.74	78.10

## ANNEXURES

### Annexure 1: State Profile

Kerala was ranked at 20<sup>th</sup> position among other Indian states in the “Ease of Doing Business Reforms Ranking 2015-16” conducted by the Department of Industrial Policy and Promotion (DIPP) and the World Bank. Kerala with a score of 26.97% was included in the Category “Jump –start needed”.

Snapshot		State Profile					
Date of formation	1-Nov-1956	Kerala's economy is predominantly agrarian in nature. In terms of Human Development Index and life standard of the people, Kerala is much ahead of the most other states in India and in fact in certain development indices, it is on a par with some of the developed countries.					
Capital	Thiruvananthapuram						
Governor	Shri. P Sathasivam						
Chief Minister	Shri P V Jaiyan						
Assembly Seats	140						
Population, 2011 census (Cr)	3.34						
GSDP, 2016 (₹ lakh crs)	5.85						
Area (sq. km.)	38,863						
Districts	14						
Talukas	63						
Villages	1,453	MLA %					
Municipalities	60	Party	2016	2011	2006		
Local Language	Malayalam	INC	16%	51%	17%		
English speaking population	47 lakhs	CPI (M)	14%	-	44%		
		CFM	41%	-	-		
		Others	39%	49%	39%		

Budget at a glance		2017	2016	2015	2014	2013	2012
(₹ Crore)		B.E	R.E	Acc.	Acc.	Acc.	Acc.
<b>I. Receipts</b>							
<b>Total Receipts</b>		<b>116,234</b>	<b>97,094</b>	<b>76,612</b>	<b>63,761</b>	<b>56,866</b>	<b>31,478</b>
Ow n tax revenue		47,044	39,882	35,233	31,995	30,077	15,990
Share in central taxes		14,828	13,122	7,926	7,469	6,841	4,276
Non-tax revenue		10,860	8,911	7,284	5,575	4,199	1,559
Grants from centre		11,362	9,105	7,508	4,138	3,022	2,687
Market borrowings & other liabilities		30,270	24,973	17,757	14,069	12,079	6,153
Loans from centre		1,630	876	752	392	552	768
Others capital receipts		240	225	152	123	96	45
<b>II. Expenditure</b>							
<b>Total Expenditure</b>		<b>118,281</b>	<b>99,932</b>	<b>82,586</b>	<b>68,127</b>	<b>62,030</b>	<b>32,553</b>
Education		15,857	12,988	12,134	11,000	11,062	5,434
Medical & public health		5,289	4,699	3,832	3,283	3,377	1,847
Agriculture & irrigation		6,984	6,190	5,381	4,932	4,969	2,182
Energy		139	110	105	229	152	84
Transport services		4,905	5,711	3,842	3,685	4,268	1,899
Administrative services		5,066	4,162	3,743	3,343	3,097	1,648
Pension		21,067	18,983	15,942	13,339	11,037	4,686
Assignment to PRI & LBs		7,379	6,493	6,398	4,971	4,016	2,265
Interest payments		12,630	10,861	9,769	8,265	7,205	5,004
Repayment of loans		14,716	11,893	6,585	3,349	3,940	2,634
Other expenditure		24,249	17,842	14,855	11,731	8,907	4,953
<b>Revenue Surplus</b>		<b>(9,897)</b>	<b>(10,813)</b>	<b>(13,795)</b>	<b>(11,307)</b>	<b>(9,347)</b>	<b>(3,712)</b>
<b>Fiscal Deficit</b>		<b>20,329</b>	<b>18,062</b>	<b>18,990</b>	<b>15,934</b>	<b>15,317</b>	<b>6,638</b>
<b>Primary Deficit</b>		<b>7,699</b>	<b>7,201</b>	<b>9,221</b>	<b>7,669</b>	<b>8,112</b>	<b>1,634</b>
<b>III. Debt and Guarantees</b>							
		2017	2016	2015	2014	2013	2012
(₹ Crore)		B.E	R.E	Acc.	Acc.	Acc.	Acc.
Debt outstanding		116,577	103,561	89,418	82,486	70,969	63,270
Guarantees		11,500	11,000	10,280	8,277	7,496	7,992
<b>Select Fiscal Indicators</b>							
		2017	2016	2015	2014	2013	2012
		B.E	R.E	Acc.	Acc.	Acc.	Acc.
Revenue buoyancy		1.20	1.68	1.60	0.59	5.49	1.02
Ow n Tax buoyancy		1.17	0.98	0.91	0.33	6.04	1.08
Ow n Tax Revenue / GSDP		7.1%	6.8%	6.8%	6.9%	7.9%	4.7%
Sales Tax / Revenue Receipts		49.0%	49.5%	49.8%	51.1%	48.9%	46.4%
Capital outlay / GSDP		1.5%	1.1%	0.8%	0.9%	1.2%	0.5%
Committed expenses / Ow n Revenue		101.0%	104.1%	107.1%	96.2%	90.8%	116.3%
Revenue Surplus / GSDP		-1.5%	-1.8%	-2.7%	-2.4%	-2.5%	-1.1%
Fiscal Deficit / GSDP		3.1%	3.1%	3.7%	3.4%	4.0%	2.0%
Debt+Guarantees / GSDP		19.4%	19.6%	19.2%	19.6%	20.7%	21.0%
Interest payment / Revenue Receipts		15.0%	15.3%	16.9%	16.8%	16.3%	20.4%

Key industrial clusters		Major Companies & Market Cap	
		Company	Mkt cap (₹ crs)
Kozhikode, Kottayam	Rubber	Keltron (Electronics)	-
Kannur, Palakkad, Thrissur	Textile, Handlooms Power-looms	TCS (IT)	222,036
		Infosys (IT)	158,866
		Sobha Developers	2,544
Kollam, Alapuzha	Coir, Minerals and mining	<b>Major Banks &amp; Total Business (₹ crs)</b>	
		SBT	104,201
Ernakulam	Sea Food Processing	Federal Bank	50,210
Trivandrum, Kochi, Kozhikode	IT	South Indian Bank	14,946
		Catholic Syrian Bank	74,968

Gross State Domestic Product & sector share, 2016			
Sector	Share of GSDP	Annual Growth	Employment share
Agriculture	15.1%	19.2%	42.1%
Manufacturing	9.2%	16.1%	10.0%
Construction	11.5%	13.7%	7.5%
Banking	5.5%	21.6%	1.5%
Transport	10.1%	15.0%	7.5%
Trade, hospitality	23.4%	21.6%	9.4%
<b>GSDP (₹ crores)</b>	<b>585,467</b>	<b>11.2%</b>	

Socio-economic indicators (Best State)		Infrastructure Statistics	
Urbanization	48% (31.20%)	Per capita power	540 kWh
Per capita income	₹88,527 (₹93,231)	T&D Losses	19%
Population density	859 persons/sq.km	Roads/lac population	450 km
HDI	0.764 (0.764)	Teledensity	91
Female Literacy	92% (92%)	Irrigation	19.0%
IMR	12 (53)	Major Port	Kochi
MMR	95 (95)	Railway length	1,148 km
Sex ratio	1084 (940)	Major Airports	Trivandrum, Kochi
Unemployment	10.7% (2.9%)	Number of SEZs	24

Food Inflation (YoY % change)	
	24
	18
	12
	6
	0
Mar-07	
Mar-08	
Mar-09	
Mar-10	
Mar-11	

## Annexure 2A: AMRUT in Kerala

Atal Mission for Rejuvenation and Urban Transformation (AMRUT) is a Centrally Sponsored Scheme under Ministry of Urban Development, Government of India. The Mission was launched on 25th June 2015. AMRUT aims to support 500 cities having a population greater than one lakh (100,000). The objective of AMRUT is to

- (i) Ensure that every household has access to a tap with assured supply of water and a sewerage connection;
- (ii) Increase the amenity value of cities by developing greenery and well maintained open spaces (e.g. parks); and
- (iii) Reduce pollution by switching to public transport or constructing facilities for non-motorized transport (e.g. walking and cycling).

At present, there are nine AMRUT cities in Kerala. The Mission cities include 6 Municipal Corporations (Thiruvananthapuram, Kollam, Kochi, Thrissur and Kozhikode) and 3 Municipalities (Alappuzha and Palakkad) targeting a population of around 34.71 lakhs (22% of the total urban population) for direct benefits. Primary focus of AMRUT scheme consist of capacity building, reform implementation, water supply, sewerage facilities and septage management, storm water drainage to reduce flooding, pedestrian, non-motorized and public transport facilities, parking spaces, and enhancing amenity value of cities by creating and upgrading green spaces, parks and recreation centers, especially for children.



City Name	Population (persons)	Area ( Sq.Km)	Density Persons/sqkm
Thiruvananthapuram	957730	214.86	4457
Kollam	349033	57.31	6090
Alappuzha	176164	46.77	3767
Kochi	596473	94.88	6287
Trissur	315596	101.42	3112
Guruvayur	105012	29.66	3541
Palakkad	131019	26.6	4926
Kozhikode	608255	118.58	5129
Kannur	232486	78.35	2967
<b>TOTAL</b>	<b>34,71,768</b>	<b>768.43</b>	

**Key reforms to be implemented by the States and Mission cities within a period of 4 years are :**

1. E-Governance - Digital ULBs
2. Constitution and professionalization of municipal cadre
3. Augmenting double entry accounting
4. Urban Planning and City level Plans
5. Devolution of funds and functions
6. Review of Building bylaws
7. Set-up financial intermediary at state level
8. a. Municipal tax and fees improvement  
b. Improvement in levy and collection of user charges
9. Credit Rating
10. Energy and Water audit
11. Swatch Bharat Mission

**Total Project Plan for the Mission Period**

ULB (Rs Crs)	2015-16	2016-17	2017-18	TOTAL
Thiruvananthapuram	103.70	112.30	141.50	357.50
Kollam	65.68	83.10	104.70	253.45
Alappuzha	50.01	76.40	96.29	222.70
Kochi	75.91	123.57	129.30	328.78
Thrissur	71.03	88.00	110.90	269.93
Guruvayoor	41.76	72.06	89.28	203.10
Palakkad	50.49	76.43	94.83	221.75
Kozhikode	71.13	90.10	113.50	274.76
Kannur	58.25	74.10	93.37	225.72
<b>TOTAL</b>	<b>587.99</b>	<b>796.06</b>	<b>973.60</b>	<b>2357.70</b>

*Note: Fund Sharing Pattern*

- ❖ **Central Share : 50%**
- ❖ **State Share : 30%**
- ❖ **ULB : 20%**

**Fund allocation to the State of Kerala**

Mission Period ₹ in Cr		2015-16		2016-17		2017-18	
ACA *	SAAP	ACA	SAAP	ACA	SAAP	ACA	SAAP
1161.20	2333.92	287.98	587.48	386.40	772.80	486.82	973.64

\* **Additional Central Assistance**

State has established the State Mission Management Unit and City Mission Management Units in all mission cities to coordinate and monitor the projects. All 9 mission cities have prepared Service Level Improvement Plan (SLIP) for 5 sectors and SLIPs were aggregated into the State Annual Action Plan (SAAP. SAAP 2015-16 had received approval for Rs 587.48 Crs for 89 projects for 2015 16. Under SAAP 2016-17, Rs 796.06 Crs was approved for 121 projects. Mission cities have prepared and submitted Detailed Project Reports for 20 projects worth Rs 34.39 Cr in FY 2015-16.

Under AMRUT Scheme, Water Supply & Sewerage Projects will be implemented by Kerala Water Authority. For Storm Water Drainage, Urban Transport and Open Spaces M/s Wapcos –OASIS has been shortlisted as Project Development and Management Consultant.



## Annexure 2B: Proposals to achieve the Benchmark under the AMRUT Scheme

### Water Supply:

Project Name	Change in Service Levels			Estimated Cost (₹ Crs)	Year in which to be implemented	Year in which proposed to be completed
	Indicator	Existing	After			
Construction of water treatment plant	Per capita water supply	100LPCD	150LPCD	₹ 75 Crs	2016	-
Rehabilitation of Treatment Plants	Quality of water supply	92%	97%	₹ 20 Crs	2016	2019
Replacement of Aged pipes, fixing flow meters, replacing faulty meters etc.	NRW	35%	21%	₹ 228 Crs	2016	2020
Providing Rider Mains, Augmentation of existing network	Coverage of water supply	78%	95%	₹ 68crs	2016	2019
Model Revenue Collection Centers, Establishing DMA	Efficiency in the collection of water charge	60%	75%	₹ 27 Crs	2016	2019
<b>Total</b>				<b>₹ 418 Crs</b>		

### Sewerage:

Project Name	Change in Service Levels			Estimated Cost (₹ Cr)	Year in which to be implemented	Year in which proposed to be completed
	Indicator	Existing	After			
Rehabilitation & additional of existing sewerage network	Coverage of network services	37%	100%	₹ 590.00 Crs	2016	2020
Septage collection and treatment	Efficiency of treatment	41%	100%	₹ 737.50 Crs	2016	2020
			<b>Total</b>	<b>1327.50</b>		

### Storm Water Drainage:

Project Name	Change in Service Levels			Estimated Cost (Rs Cr)	Year in which to be implemented	Year in which proposed to be
	Indicator	Existing	After			
Cleaning and removing the silt and debris from	KM	70%	100%	2.00	2016	2020
Rejuvenation of the existing drain	KM	80%	100%	10.00	2016	2020
Coverage of drain network	KM	60%	100%	280.00	2016	2020

### Urban Transport:

Project Name	Change in service levels			Estimated Cost (₹ Cr)	Year in which to be implemented	Year in which proposed to be completed
	Indicator	Existing	After			
Pedestrian walkway	Provision for pedestrian walkway/ footpaths.	LoS - 4	LOS2	33.14	2016	2020
Foot Over bridge (6 Nos)	Provision for foot over bridge/sub way.	LoS - 4	LOS3	18.00	2016	2020
Multi-level parking complex (2 Nos)	Parking spaces for vehicles.	LoS - 4	LOS3	40.00	2017	2020
Bicycle track	Bicycle tracks for major road corridors	LoS - 4	LOS3	15.85	2017	2020
			Total	106.99		

### Open Space Park

Green Space and Parks: Project Name	Indicator	Existing (Sq.M)	After (Sq.M)	Estimated cost (In ₹ Crs)	Year in which to be implemented	Year in which proposed to be completed
Developing Parks	10-12% area set apart as URDPFI guideline	1%	1%	₹ 25.00 crs	2016	2020
			Total	₹ 25.00 Crs		

## Annexure 2C: Status of implementation of key reforms under AMRUT by TMC

Sl.No	Particulars	Status
1	E-Governance	Yes
2	Constitution and professionalization of municipal cadre	Initiated at State Level
3	Augmenting double entry accounting	Yes
4	Urban Planning and City level Plans	Yes
5	Devolution of funds and functions	Yes
6	Review of Building by-laws	Yes
7	Set-up financial intermediary at state level	No
8(a)	Municipal tax and fees improvement	Initiated
8(b)	Improvement in levy and collection of user charges	Yes
9	<b>Credit Rating</b>	<b>In Progress</b>
10	Energy and Water audit	Yes. Optimization of energy consumption in street lights by using energy efficient lights and increasing reliance on renewable energy is initiated

Kerala State as a whole has completed 70 percent of the reforms. City level AMRUT reform scores were tabulated and the State average score calculated was 268. Status of utilization of funds under AMRUT (up to July 31 2016) was Rs 1.76 Cr the funds for the implementation of projects that have been accorded Administrative Sanction (AS) & Technical Sanction (TS) have been transferred to the mission cities. The State has received the first installment of Rs 57.6 Cr ( 20%). Under the AMRUT Scheme, ULBs have received Central Grants of Rs.57.6 Cr for 2015-16 & Rs.77.28 Crs for 2016-17. ULBs have also received Rs. 15 Cr as an incentive for Reform implementation during 2015-16.

### Annexure 3: Income & Expenditure (Past 5 years)

₹ Crs	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
	Audited	Audited	Audited	Audited	Provisional	Provisional
Tax Revenue	50.26	70.46	78.88	87.11	91.86	99.42
Assigned Revenues & Compensation	0.00	0.00	0.00	0.06	0.02	0.26
Rental Income from Municipal Properties	2.99	4.31	4.57	3.72	3.97	4.37
Fees & User Charges	8.22	13.55	12.70	20.33	23.07	15.58
Revenue Grants, Contributions & Subsidies	64.26	91.92	154.64	155.76	156.07	196.05
<b>TOTAL INCOME</b>	<b>125.82</b>	<b>180.83</b>	<b>251.61</b>	<b>267.87</b>	<b>276.98</b>	<b>317.91</b>
Establishment Expenditure	41.24	52.29	70.47	66.46	68.99	95.17
Administrative Expenditure	7.26	7.46	13.41	37.81	9.19	11.45
Operations & Maintenance	34.39	37.99	30.09	28.47	20.66	37.79
Depreciation	5.42	3.92	4.05	12.12	13.98	0.37
Interest & Finance Charges	0.00	0.00	0.00	0.00	0.00	0.01
Programme Expenditure	36.56	73.14	121.06	67.36	113.38	103.86
Provisions & Write off	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURE</b>	<b>124.88</b>	<b>174.79</b>	<b>239.08</b>	<b>212.21</b>	<b>226.53</b>	<b>248.66</b>
Gross Surplus / Deficit of Income over Expenditure	0.94	6.03	12.53	55.66	50.46	69.25
Total Prior Period Items(Net)	-0.61	-1.33	0.03	0.07	0.68	0.37
<b>Gross Surplus / Deficit of Income over Expenditure after prior period items</b>	<b>0.33</b>	<b>4.71</b>	<b>12.55</b>	<b>55.73</b>	<b>49.78</b>	<b>68.88</b>

#### Annexure 4: Balance Sheet (Past 5 years)

Particulars (₹ Crs)	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
	Audited	Audited	Audited	Audited	Provisional	Provisional
Municipal Fund	80.55	98.74	109.37	129.36	193.97	243.75
Excess of Income over Expenditure	16.25	4.71	12.55	55.73	49.78	-14.24
Earmarked Funds	0.00	0.00	6.38	10.17	9.20	14.67
Reserves	37.58	86.45	96.75	96.55	133.60	229.11
Grants & Contribution for specific purposes	41.42	16.05	36.23	83.29	155.20	0.44
Secured Loans	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Loans	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Received	2.40	3.65	4.26	4.94	6.18	8.61
Deposits Works	0.00	0.00	0.01	0.01	0.01	0.01
Other Liabilities (Sundry Creditors)	11.55	9.05	13.75	30.21	37.86	41.36
<b>TOTAL LIABILITIES</b>	<b>189.76</b>	<b>218.65</b>	<b>279.31</b>	<b>410.26</b>	<b>585.81</b>	<b>523.71</b>
Fixed Assets	87.59	110.22	108.29	131.98	155.80	183.72
Investments	0.52	0.56	0.56	1.06	1.06	1.28
Closing Stock	0	0.01	0.15	0.47	0.46	0.70
Sundry Debtors(Receivables )	42.57	60.33	92.79	121.43	151.38	175.39
Cash and Bank Balances	23.30	39.77	76.30	150.01	262.97	151.26
Loans, advances and deposits	35.78	7.76	1.22	5.30	14.11	11.34
Total Provisions	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous Expenditure (to the extent not written of)	0	0	0	0	0.029	0.029
<b>TOTAL ASSETS</b>	<b>189.76</b>	<b>218.65</b>	<b>279.31</b>	<b>410.26</b>	<b>585.81</b>	<b>523.71</b>

### Annexure 5: Demand Collection Balance (DCB) Statement (₹ Crs)

	Particulars	Arrear Demand	Current Demand	Collection	Balance
<b>2010-11</b>	Property Tax	10.89	28.13	24.38	14.65
	Profession Tax	3.69	19.72	20.27	3.14
	Advertisement Tax	0.03	0.78	0.78	0.03
	Theatre/Show or Entertainment Tax	0.00	3.03	3.03	0.00
	Other Taxes	0.00	0.00	0.01	0.00
	Rental Income From Municipal Properties	2.26	2.99	2.30	2.94
	Fees & User Charges	0.07	7.46	7.49	0.05
	Others	0.00	0.64	0.64	0.00
	<b>Total</b>	<b>16.95</b>	<b>62.75</b>	<b>58.89</b>	<b>20.81</b>
<b>2011-12</b>	Property Tax	14.65	40.57	34.42	20.80
	Profession Tax	3.14	25.22	26.02	2.34
	Advertisement Tax	0.03	1.24	0.99	0.28
	Theatre/Show or Entertainment Tax	0.00	3.43	3.43	0.00
	Other Taxes	0.00	0.00	0.00	0.00
	Rental Income From Municipal Properties	2.94	4.31	2.75	4.50
	Fees & User Charges	0.05	12.10	12.15	0.00
	Others	0.00	1.44	1.44	0.00
	<b>Total</b>	<b>20.81</b>	<b>88.32</b>	<b>81.20</b>	<b>27.93</b>
<b>2012-13</b>	Property Tax	31.07	45.07	34.47	41.67
	Profession Tax	2.34	27.84	28.42	1.76
	Advertisement Tax	0.28	1.25	1.10	0.43
	Theatre/Show or Entertainment Tax	0.00	4.73	4.73	0.00
	Other Taxes	0.00	0.00	0.00	0.00
	Rental Income From Municipal Properties	4.50	4.57	3.34	5.74
	Fees & User Charges	0.00	11.58	11.54	0.04
	Others	0.00	1.12	1.12	0.00
	<b>Total</b>	<b>38.20</b>	<b>96.15</b>	<b>84.71</b>	<b>49.63</b>

<b>2013-14</b>	Property Tax	41.67	49.94	34.85	56.76
	Profession Tax	1.76	30.66	31.22	1.19
	Advertisement Tax	0.43	1.50	0.99	0.94
	Theatre/Show or Entertainment Tax	0.00	5.03	5.03	0.00
	Other Taxes	0.00	0.00	0.00	0.00
	Rental Income From Municipal Properties	5.74	3.84	4.09	5.49
	Fees & User Charges	0.04	15.79	15.79	0.04
	Others	0.00	0.96	0.96	0.00
	<b>Total</b>	<b>49.63</b>	<b>107.72</b>	<b>92.94</b>	<b>64.42</b>
<b>2014-15</b>	Property Tax	56.66	48.22	42.56	62.32
	Profession Tax	1.32	33.01	32.53	1.80
	Advertisement Tax	0.94	1.05	1.29	0.69
	Theatre/Show or Entertainment Tax	0.00	5.44	5.44	0.00
	Other Taxes	0.04	0.07	0.10	0.00
	Rental Income From Municipal Properties	5.43	4.00	3.56	5.87
	Fees & User Charges	0.00	21.78	21.77	0.01
	Others	0.00	1.23	1.23	0.00
	<b>Total</b>	<b>64.38</b>	<b>114.78</b>	<b>108.48</b>	<b>70.68</b>
<b>2015-16</b>	Property Tax	65.94	56.09	46.46	75.57
	Profession Tax	1.81	35.96	35.42	2.49
	Advertisement Tax	1.21	1.52	1.02	1.70
	Theatre/Show or Entertainment Tax	0.00	8.15	8.15	0.00
	Other Taxes	0.06	0.07	0.13	0.00
	Rental Income From Municipal Properties	5.81	4.96	4.31	6.46
	Fees & User Charges	0.00	14.67	14.70	0.00
	Others	0.00	0.56	0.56	0.00
	<b>Total</b>	<b>74.82</b>	<b>121.98</b>	<b>110.77</b>	<b>86.22</b>

**Annexure 6: List of Key Officials of TMC with whom discussions were held**

Name	Designation
Mr. V K Prasanth (CPM)	Mayor
Mr. M Nizarudeen	Secretary
Ms. L S Deepa	Additional Secretary
Mr. Sree Kumar	Accounts Officer
Ms. Uma Sudha	City Health officer
Ms. Nisha Habi	Finance Expert State Mission Management Unit
Ms. Ebin Kisto	Urban Planner City Mission Management Unit
Mr. Girish	Urban Infrastructure Expert City Mission Management Unit