

Appendix II

Appendix II : Revenue Expenditure of Municipal Corporations (Contd.)

(₹ lakh)

Item	MANIPUR					MIZORAM				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Revenue Expenditure (A-K)	773	858	1,245	-	-	4,075	4,569	4,325	4,559	5,355
A. Establishment Expenses	590	569	802	-	-	878	1,016	1,065	1,243	1,542
1 Salary, Wages and Bonus	471	483	795	-	-	704	764	824	971	1,168
2 Of which: Benefits and Allowances	3	0.1	-	-	-	138	118	167	177	241
3 Pension	-	-	-	-	-	4	9	26	-	10
4 Other Terminal and Retirement Benefits	116	86	6	-	-	33	125	47	95	123
B. Administrative Expenses	39	29	27	-	-	1,222	1,169	1,358	1,111	2,268
1 Rent, Rates and Taxes	1	-	-	-	-	-	-	-	-	-
2 Office maintenance	7	12	4	-	-	11	9	8	18	50
3 Communication Expenses	0.6	-	-	-	-	13	51	25	9	10
4 Books & Periodicals	0.6	5	-	-	-	2	0.7	0.8	2	5
5 Printing and Stationery	9	6	2	-	-	47	28	19	27	35
6 Travelling & Conveyance	5	-	-	-	-	32	1	5	26	35
7 Insurance	-	-	-	-	-	4	4	0.2	1	2
8 Audit Fees	-	-	-	-	-	7	1	3	-	7
9 Legal Expenses	5	4	6	-	-	3	2	8	4	5
10 Professional and other Fees	-	-	-	-	-	-	-	-	-	170
11 Advertisement and Publicity	0.7	1	4	-	-	-	-	-	-	35
12 Membership & Subscriptions	-	-	-	-	-	-	-	-	-	-
13 Others	11	0.5	11	-	-	1,104	1,071	1,289	1,024	1,914
C. Operational & Maintenance Expenses	135	255	414	-	-	149	148	239	441	636
1 Power and Fuel	81	40	110	-	-	23	26	36	30	37
2 Bulk Purchases	-	-	-	-	-	-	-	-	-	-
3 Consumption of Stores	0.5	25	-	-	-	-	-	-	-	-
4 Hire Charges	-	-	-	-	-	58	61	17	4	4
5 Repairs & maintenance - Infrastructure Assets	0.1	35	14	-	-	0.7	-	27	235	415
6 Repairs & maintenance - Civic Amenities	4	55	9	-	-	-	-	-	-	-
7 Repairs & maintenance - Buildings	15	67	39	-	-	17	9	61	57	60
8 Repairs & maintenance - Vehicles	17	35	30	-	-	8	5	10	8	15
9 Repairs & maintenance - Others	13	-	72	-	-	42	47	90	107	105
10 Other operating & maintenance Expenses	3	-	142	-	-	-	-	-	-	-
D. Interest and Finance Charges	-	-	-	-	-	0.1	0.2	0.1	0.2	0.2
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	-	-	-	-	-	-	-
3 Interest to Government Bodies and Associations	-	-	-	-	-	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	-	-	-	-	-	-	-	-	-	-
6 Other Interest	-	-	-	-	-	-	-	-	-	-
7 Bank Charges	-	-	-	-	-	0.1	0.2	0.1	0.2	0.2
8 Other Finance Expenses	-	-	-	-	-	-	-	-	-	-
E. Programme Expenses	-	-	-	-	-	797	1,125	387	406	908
1 Of which: Election Expenses	-	-	-	-	-	-	-	-	-	-
2 Of which: Own Programmes	-	-	-	-	-	797	1,125	387	406	908
F. Revenue Grants, Contributions and Subsidies	9	5	2	-	-	-	-	-	-	-
1 Grants	9	5	2	-	-	-	-	-	-	-
2 Contributions	-	-	-	-	-	-	-	-	-	-
3 Subsidies	-	-	-	-	-	-	-	-	-	-
G. Provisions and Write off	-	-	-	-	-	-	-	-	-	-
H. Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-
I. Depreciation	-	-	-	-	-	1,059	1,125	1,234	1,358	-
J. Prior Period Item	-	-	-	-	-	-29	-14	42	0.4	-
K. Transfer to Reserve Funds	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix II : Revenue Expenditure of Municipal Corporations (Contd.)

(₹ lakh)

Item	ODISHA					PUNJAB				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Revenue Expenditure (A-K)	89,016	93,444	1,00,651	83,523	1,06,089	1,75,506	2,02,217	2,13,555	2,30,002	2,30,076
A. Establishment Expenses	28,223	25,705	29,850	31,509	38,000	1,00,713	1,03,314	1,17,453	1,41,848	1,49,864
1 Salary, Wages and Bonus	19,928	21,272	15,916	20,312	25,269	76,991	75,527	87,817	1,05,588	1,08,676
2 Of which: Benefits and Allowances	578	448	4,195	1,896	508	259	199	362	476	530
3 Pension	6,928	3,443	6,061	6,603	9,295	4,885	4,921	5,660	8,713	7,138
4 Other Terminal and Retirement Benefits	789	541	3,678	2,698	2,928	18,578	22,667	23,614	27,071	33,521
B. Administrative Expenses	2,103	2,560	5,727	3,764	5,669	10,717	4,210	5,366	4,376	4,800
1 Rent, Rates and Taxes	16	22	18	31	50	-	2	63	0.9	119
2 Office maintenance	143	108	450	525	898	115	78	51	71	86
3 Communication Expenses	29	29	58	75	149	35	35	34	82	45
4 Books & Periodicals	6	1	21	6	15	2	30	38	24	32
5 Printing and Stationery	70	157	196	195	292	136	193	187	251	283
6 Travelling & Conveyance	1,230	1,555	3,470	1,909	2,956	-	-	-	-	-
7 Insurance	75	47	169	229	221	27	24	26	39	9
8 Audit Fees	5	6	5	28	27	341	125	135	46	82
9 Legal Expenses	22	19	20	41	119	128	149	96	137	163
10 Professional and other Fees	263	207	549	433	514	38	20	18	44	54
11 Advertisement and Publicity	187	370	413	241	252	91	84	148	43	56
12 Membership & Subscriptions	33	6	340	6	121	-	-	-	-	-
13 Others	23	32	18	46	53	9,803	3,471	4,569	3,638	3,869
C. Operational & Maintenance Expenses	20,778	22,041	28,100	26,416	41,088	40,417	64,900	61,999	53,452	61,495
1 Power and Fuel	4,064	4,994	3,679	5,482	6,631	19,623	16,474	17,299	10,963	13,095
2 Bulk Purchases	7	67	55	88	262	13	16	1,387	774	939
3 Consumption of Stores	95	99	220	335	385	248	199	218	108	348
4 Hire Charges	423	599	408	653	614	2	7	13	9	26
5 Repairs & maintenance - Infrastructure Assets	1,189	1,074	2,850	1,143	1,365	6,618	14,208	15,490	18,037	21,377
6 Repairs & maintenance - Civic Amenities	533	1,102	3,348	1,288	1,880	2,001	6,098	4,409	6,191	9,545
7 Repairs & maintenance - Buildings	106	186	386	582	973	201	273	187	139	561
8 Repairs & maintenance - Vehicles	88	77	628	126	200	52	336	138	124	241
9 Repairs & maintenance - Others	2,254	1,682	4,858	2,739	5,685	4,462	11,643	12,533	9,047	8,808
10 Other operating & maintenance Expenses	12,019	12,160	11,668	13,980	23,093	7,198	15,647	10,326	8,061	6,555
D. Interest and Finance Charges	845	611	1,032	873	1,093	2,276	1,868	1,699	1,195	727
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	21	47	46	47	54	-	-	-	-	-
3 Interest to Government Bodies and Associations	383	180	200	314	526	117	68	49	45	35
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	435	373	769	500	500	2,153	1,800	1,650	1,086	692
6 Other Interest	1	0.2	-	-	-	-	-	-	64	-
7 Bank Charges	5	10	11	0.4	0.4	0.4	-	-	0.3	-
8 Other Finance Expenses	-	-	7	12	12	6	-	-	-	-
E. Programme Expenses	303	250	627	1,104	778	95	191	334	277	647
1 Of which: Election Expenses	44	7	208	123	122	-	36	11	6	56
2 Of which: Own Programmes	260	243	419	981	655	95	156	323	271	592
F. Revenue Grants, Contributions and Subsidies	1,954	4,541	6,863	8,001	8,301	1,195	3,680	6,958	6,681	256
1 Grants	1,832	4,532	5,600	6,501	6,501	1,195	3,680	6,958	6,681	256
2 Contributions	122	8	1,263	1,500	1,800	-	-	-	-	-
3 Subsidies	-	0.5	-	-	-	-	-	-	-	-
G. Provisions and Write off	467	-	-	-	-	-	-	-	-	-
H. Miscellaneous Expenses	5,905	16,260	12,845	5,119	4,213	10,715	16,071	8,873	10,778	1,094
I. Depreciation	18,975	15,601	12,831	6,734	6,946	9,362	7,982	10,874	11,396	11,192
J. Prior Period Item	9,461	5,876	2,777	1	1	17	-	-	-	-
K. Transfer to Reserve Funds	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.