

Appendix-I
Assignment of taxation powers to ULBs

(Ref. Para 2.4; Page-09)

The Urban Local Bodies in the State are starving for funds and have no expandable tax-base. The commission for the same reasons recommend (in Chapter-VI) for the following taxation measures in respect of ULBs.

1. Possession tax on encroached land (Para 6.68 to 6.69)
2. Turnover tax on Commercial Agricultural Farms (Para 6.70)
3. Livestock Registration and Licence Fee (Para 6.71)
4. Capital / Property Transaction Fee (Para 6.73)
5. Population Welfare Cess (Para 16.74)
6. Pisciculture Cess (Para 6.75 to 6.77)
7. Education, Environment and Health Care Cess on Industries (Para 6.78)
8. Education, Environment and Health Care Cess on Mines (Para 6.79)
9. Education, Environment and Health Care Cess on Ports and Jetties (Para 6.80)
10. Education, Environment and Health Care Cess on Power Plants (Para 6.81)
11. Parking Fee (Para 6.82)
12. Licence Fees from shops on the basis of annual turnover (Para 6.84)
13. Local Body Health Fee from Private Hospitals and Nursing Homes (Para 6.88)
14. Pilgrim Fee (Para 6.89)

Appendix-II
Statement showing the delay in revision of Annual value of holdings

(Ref. Para 2.7 ; Page-11)

Name of the ULB	Year of last revision	Percentage of taxation	Revision due on	Revision done	Period of delay
Gopalpur NAC	1995-96	§HT-6 LT-6 WT-7	2000-01	--	9 years
Jaleswar NAC	1994-95	HT-3 LT-2	1999-2000	2007-08	8 years
Balasore Municipality	1995-96	HT-2 LT-5 WT-5	2001-02		6years
Cuttack Municipal Corpn.	1961-62	Total Taxation-20.5	1967-68		41 years
Sunabeda NAC	2002-03	HT-5 LT-5 DT-2.5 WT-2.5	2007-08		1 year
Junagarh NAC	1995-96	HT-5 LT-3 WT-3	2000-01		9 year
Belpahar NAC	1995-96	HT-6 LT-1	2000-01	2008-09	9 years
Rourkela (CT) Rourkela (ST)	1993-94	HT-5(10) LT-5(0.1) DT-2 (Nil) WT-3(Nil)	1999-2000		10 years
Bolangir Municipal	2002-03	HT-2 LT-1.75 WT-2	2007-08		1 year
Soro NAC	1988-89	HT-5 LT-3 WT-3	--	--	--
Nayagarh NAC	1995-96	HT-6 LT-4 WT-3	--	--	--
Paradeep Municipality	2001-02	HT-10	--	--	--

(Cont)

§ HT-Holding Tax, LT-Latrine Tax, DT-Drainage Tax and WT-Water Tax.

Name of the ULB	Year of last revision	Percentage of taxation	Revision due on	Revision done	Period of delay
Pattamun-dai NAC	1997-98	HT-3	--	--	--
Balugaon NAC	1995-96	HT-4 LT-3			
Bhubaneswar Munc. Corpn	1995	HT-8 LT-3	2005		
Nowarangpur Municipality	2003	HT-2 LT-7 WT-6	Not due		
Udala NAC	1996	HT-4 LT-2 DT-2	2001 – 02	--	6 years

Appendix-III

Statement showing the cases of expenditure incurred but no tax levied as user charges

(Ref. Para 2.10; page-13)

(Rupees in lakh)

Name of ULB	Period	Item of Expenditure.	Quantum of Expenditure
Pattamundai NAC	2003-04	Drainage	6.43
	to	Water charges	41.00
	2007-08	Lighting	20.42
Nayagarh NAC	2005-06 to 2007-08	Drainage	57.96
Udala NAC	-do-	Drainage	17.84
Bolangir Municipality	-do-	Drainage	104.15
Balugaon NAC	2003-04	Drainage	48.53
	to	Water charges	22.17
	2006-07		
Belpahar Municipality	2003-04	Drainage	122.13
	to	Water charges	340.89
	2007-08		
BMC	2003-04	Drainage	857.92
	to	Water charges	127.03
	2006-07		
Nowarangpur Municipality	2003-04 to 2007-08	Drainage	42.73
Soro NAC	-do-	Drainage	5.45
Jaleswar NAC	2006-07	Drainage	3.75
Total:			1818.40

Appendix-IV

Statement showing the cases of excess expenditure than Revenue Collection

(Ref. Para 2.10 ; Page-13)

(Rupees in lakh)

Name of the ULB	Year	Revenue collected	Expenditure
Rourkela Municipality	2003-04 to 2007-08	Latrine tax-73.89 Drainage tax-10.64	Latrine Facilities-349.12 Drainage Facilities-703.58
Belpahar Municipality	-do-	Latrine tax -0.24	Latrine Facilities-228.62
CMC, Cuttack.	-do-	Latrine tax-145.43 Drainage tax-85.90	Latrine Facilities-506.73 Drainage Facilities-1500.20

Appendix-V (i)

Statement showing the demand, collection and balance of taxes of the 17 test checked ULBs for the year 2003-04 to 2007-08.

(Ref. Para 2.15; Page-16)

(Rupees in lakh)

Year	Demand	Collection	Balance
2003-04	1831.08	858.10	972.98
2004-05	1767.53	715.11	1052.42
2005-06	2265.67	1120.95	1144.72
2006-07	2457.70	1252.20	1205.50
2007-08	2675.43	1410.76	1264.67

Appendix -V (ii)

Statement showing the rate of collection of taxes to the demands during 2003-04 to 2007-08 of the Test checked ULBs.

(Ref. Para 2.15; Page-16)

(Rupees in lakh)

Sl No.	Category of ULBs as per range of collection in percentage	Name of the Unit	Percentage of rate of collection to the demand during 2003-04 to 2007-08	Total demand as on 1.4.07	Balance as on 31.03.08	Percentage of balance of 31.3.08 to the demand on 1.4.07
1.	Below 30	E.O, Balugaon NAC	9.64 to 18.47	28.86	23.54	81.57
2.		E.O, Nayagarh NAC	11.21 to 25.87	39.29	30.41	77.40
3.		E.O, Udala NAC	7.94 to 21.34	10.45	9.61	91.96
4.		E.O, Sunabeda NAC	7.99 to 11.43	109.29	97.83	89.51
5.		E.O,Bolangir Municipality	14.49 to 20.42	56.66	48.45	85.51
6.		E.O,Belpahar Municipality	1.42 to 2.48	81.59	80.15	98.23
7.		E.O,Rourkela Municipality	19.22to29.73	282.29	198.38	70.27
8.	31 to 50	E.O, Gopalpur NAC	25.65 to 38.54	10.76	8.00	74.35
9.		E.O,Pattamundai NAC	32.12 to 47.35	8.05	4.89	60.75
10.		E.O, Junagarh NAC	25.49 to 38.15	9.15	6.08	66.45
11.		E.O,Balasore Municipality	30.89 to 36.52	84.88	53.88	63.48
12.		E.O,Paradeep Municipality	5.72 to 33.53	121.28	114.34	94.28
13.		E.O,Nabarangpur Municipality	25.86 to 37.82	45.98	34.08	74.12
14.	51 to 71	E.O, Jaleswar NAC	64.55 to 70.85	5.55	1.76	31.71
15.		E.O, Soro NAC	44.09 to 63.46	11.59	6.28	54.18
16.		Commissioner, CMC	58.95 to 64.09	357.41	136.85	38.29
17.		Commissioner, BMC	56.17 to 70.96	1412.35	410.12	29.04
			Total	2675.43	1264.65	47.26

Appendix -V (iii)

Statement showing the unit wise per capita income of Tax Revenue of the ULBs
(Ref. Para 2.15; Page-16)

(Rupees in lakh)

Sl No.	Name of the ULB	Tax Revenue as on 31.03.08 (Rs. in lakh)	Population as per 2001 census	Per capita tax (Rupees)
1.	Balasore Municipality	31.00	1,06,082	29.22
2.	Jaleswar NAC	3.79	21,387	17.72
3.	Gopalpur NAC	2.76	6,663	41.42
4.	Commissioner CMC	220.54	5,34,654	41.25
5.	Balugaon NAC	5.33	15,823	33.69
6.	Paradeep Municipality	6.94	73,625	9.43
7.	Pattamundai NAC	3.16	32,730	9.65
8.	Nayagarh NAC	8.88	14,314	62.04
9.	Soro NAC	5.31	27,794	19.10
10.	Udala NAC	0.83	11,712	7.09
11.	Bolangir Municipality	8.21	85,261	9.63
12.	Rourkela Municipality (Civil Town)	60.62	2,24,987	37.30
	Rourkela Municipality (steel Town)	23.29		
13.	Belpahar Municipality	1.43	32,826	4.36
14.	Junagarh NAC	3.08	15,759	19.54
15.	Nabarangpur Municipality	11.89	28,005	42.46
16.	Sunabeda NAC	11.46	58,884	19.46
17.	BMC, Bhubaneswar	1002.24	648032	154.65

Appendix-VI

Statement showing Loss of revenue due to non-tapping of Sairat sources

(Ref. Para 2.20; Page-17)

(Rupees in lakh)

Sl No.	Name of the Test checked units.	Nature of source	Loss of Revenue during 2003-04 to 2007-08
1.	Balasore Municipality	Pisciculture tanks	0.51
2.	Jaleswar NAC	Tank and ferry ghat	0.11
3.	Gopalpur NAC	Brakish water, ferry ghat cabin rent & Beach parking	1.84
4.	Balugaon NAC	Pisciculture tank & kine house	0.48
5.	Nayagarh NAC	Pisciculture Tank	0.22
6.	Udala NAC	Cattle Pond, Tank	0.17
7.	Bolangir Municipality	Tank, Slaughter House cycle stand	2.73
8.	Rourkela Municipality	Kine House, Hat truck parking space sauchalaya	17.19
9.	Junagarh NAC	Tank, Kine house	0.59
10.	Sunabeda NAC	Tank, Ferryghat, Slaughter house	5.47
		Total	29.31

Appendix-VII

Statement showing Loss of Revenue due to Non-allotment of shopping units

(Ref. Para 2.21 ; Page-18)

(Rupees in lakh)

Sl No.	Name of the Unit	Nature	No of shops	Loss of Revenue as on March 2008
1.	Paradip Municipality	Non allotment of shops/sheds	8	8.10
2.	Pattamundai NAC	-do-	26	4.86
3.	Balugaon NAC	Non-allotment shops/sheds	4	1.62
4.	Bolangir	Non-allotment shops/sheds	3	4.16
5.	Nabarangpur Municipality	-do-	20	2.41
6.	CMC, Cuttack	Non allotment of shops Idle market	27	5.74
		Total	88	26.89

Appendix-VIII

Statement showing the outstanding dues of shop room rent/ licence fee

(Ref. Para 2.21 ; Page-18)

(Rupees in lakh)

Sl No.	Name of the Unit	Outstanding shop room rent as on March 2008
1.	Nayagarh NAC	0.15
2.	Bolangir Municipality	14.60
3.	Rourkela Municipality	11.20
4.	Rourkela Steel township	6.10
5.	Belpahar Municipality	9.12
6.	Junagarh NAC	3.18
7.	Nabarangpur Municipality	1.82
	Total:	46.17

Appendix-IX

Statement showing the CMC land under unauthorized possession

(Ref. Para 2.23 ; Page-19)

(Rupees in lakh)

Number of the Unit	Place	Area in acre	Rate per acre	Value	Remarks
25	Jobra	2.464	75.00	184.80	Encroachment
13	Chandinichowk	0.600	87.50	52.50	-do-
26	Sikharpur	9.060	75.00	679.50	-do-
6	Uttar Deula Sahi	4.527	75.00	339.53	-do-
11	Oriya Bazar	0.207	70.00	14.49	Subjudice
20	Cuttack Town	0.164	100.00	16.40	-do-
37	Badambadi	1.086	100.00	108.60	-do-
22	Markand Patna	0.098	150.00	14.70	-do-
		18.206		1410.52 or 14.11 crore	

Appendix-X

Statement showing the Details of loan repayment with interest

(Ref. Para 2.25 ; Page-19)

(Rupees.in lakh)

No.	Name of the ULBs	Amount of loan availed	Principal Amount	Interest
1.	Paradeep Municipality	Nil		
4.	CMC	256.26 (1997-98 to 2005)	17.61	77.27
1.	Balasore Municipality	Nil	--	--
11.	Bolangir Municipality	Nil	--	--
15.	Nowarangpur Municipality	10.40 (1999 to 2005)	0.37	1.67
5.	Balugaon NAC	2.90 (1999 to 2005)	0.39	2.22
7.	Pattamundai NAC	Nil		
17.	BMC	252.59	54.13	202.52
16.	Sunabeda NAC	--	--	--
3.	Gopalpur NAC	--	--	--
2.	Jaleswar NAC	--	--	--
13.	Belpahar Municipality	--	--	--
10.	Udala NAC	14.50 (1998-2002)	1.51	9.06
9.	Soro NAC	--	--	--
8.	Nayagarh NAC	35.00 (1999-2007)	0.65	10.06
14.	Junagarh NAC	--	--	--
12.	Rourkela Municipality	59.30 (96-97 to 99-2000)	NA	NA
	Total	630.95	74.66	302.80

Appendix-XI

Statement showing excess expenditure on Establishment charges

(Ref. Para 2.28 ; Page-23)

Sl No.	Name of the ULB / Period	Percentage of Revenue collection to total expenditure	Percentage of Establishment expenditure. to revenue collection	Percentage of Revenue to cost of collection
1.	BMC , (05-06 to 06-07)	21.55 to 24.22	11.72-24.00	
2.	Sunabeda NAC (06-04 to 07-08)	7.52 to 11.65	23.63-43.63	36.53 -56.35
3.	Belpahar Municipality (03-04 to 07-08)	10.00- 36.47	37.61-140.44	31.70 – 71.30
4.	Junagarh NAC (03-04 to 07-08)	5.62-19.46	31.31-71.04	43.15 to 142.32
5.	Rourkela Municipality	11.01-17.58	10.73-23.63	28.19 – 42.04
6.	Udala NAC (05-06 to 06-07)	7.35-23.04	45.52-77.81	72.50 – 121.43
7.	Soro NAC (03-04 to 07-08)	6.28-16.51	40.30-126.44	113.57 – 222.29
8.	Nayagarh NAC (05-06 to 07-08)	16.72 –20.01	13.48-15.89	-----
9.	Pattamundai NAC (03-04 to 07-08)		25.00-157.87	-----
10.	Paradeep Municipality (03-04 to 07-08)	18.51-202.16	11.16-58.95	-----
11.	Balugaon NAC (03-04 to 06-07)	10.58-20.15	10.64-13.66	60.00
12.	CMC (04-05 to 06-07)		433.58-517.56	----
13.	Nabarangpur MC (03-04 to 07-08)	9.91-33.61	16.34-57.32	10.34-38.98
14.	Gopalpur NAC (03-04 to 06-07)	--	28.41-44.95	-----

Appendix-XII

Statement of Unfruitful expenditure on construction of Bus Stand.

(Ref. Para 3.2; Page-27)

(Rupees in lakh)

Sl.No	Details of works	Sources of funds	Amount (Rupees in lakh)
1.	Construction of Platform	Special Problem fund	02.27
2.	Construction of Boundary wall	Special Problem fund	05.32
3.	Construction of Bus stand	MPLAD	01.99
4.	Construction of Platform	MPLAD	09.03
5.	Construction of Platform and Boundary wall	MLALAD	03.50
6.	Construction of Bus stand	Municipal fund	02.41
Total:			24.52

APPENDIX-XIII**Statement on outstanding Advance**

(Ref. Para 3.3; Page-28)

(Rupees in lakh)

Sl No.	Name of the ULBs	Period	Amount
<i>Municipal Corporation</i>			
1	Bhubaneswar	1988 to 2008	6142.37
2	Cuttack	1997 to 2000	48.45
<i>Municipality</i>			
1	Biramitrapur	1991 to 2008	104.13
2	Karanjia	1999 to 2008	7.73
3	Deogarh	1991 to 2008	70.98
4	Patnagarh	2000 to 2008	6.13
5	Baripada	1968 to 2008	15.00
<i>N A C</i>			
1	Burla	1995 to 2008	13.19
	Khariar	1971 to 2008	5.44
2	Gunupur	2004 to 2008	8.86
Total			6422.28

Appendix-XIV**Statement showing incomplete VAMBAY houses**

(Ref. Para 3.12 ; Page-34)

(Rupees in lakh)

Sl. No	Name of the ULBs	No of DUs for which Proposal submitted	No of DUs Sanctioned	No of DUs taken up.	No of incomplete DUs.	Status of DUs				
						Work not started	Plinth level.	Lintel Level	Roof level	Expenditure incurred on incomplete works.
1.	BMC	250	100	146	105	17	10	44	34	25.59
2.	Anandpur	50	50	50	7	-	-	-	7	2.36
3.	Bhadrak	41	19	53	21	-	-	21	-	4.20
4.	Puri	200	60	222	222	25	153	44	-	25.80
5.	Chatrapur	22	22	15	1	-	-	-	1	0.30
6.	Malkangiri	100	80	100	20	-	-	20	-	4.00
	Total	663	331	586	376	42	163	129	42	62.25