



National Urban Digital Mission (NUDM)



Miscellaneous Collections

Knowledge Standard

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Table of Contents

0. Introduction.....	5
0.1 Governing Principles in the Design of Knowledge Standard.....	6
0.1.1 Minimalist.....	6
0.1.2 Evolvable.....	6
0.1.3 Modular.....	6
0.1.4 Extendible.....	6
0.1.5 Open.....	6
0.1.6 Accessible & Inclusive.....	7
0.2 Sample Use Cases.....	7
1. Scope.....	8
2. References.....	8
3. Terminology & Abbreviations.....	8
3.1 Terminology.....	8
3.1.1 Aadhar.....	8
3.1.2 API.....	9
3.1.3 Data Elements.....	9
3.1.4 Data Entities.....	9
3.1.5 Digilocker.....	9
3.1.6 Domain.....	9
3.1.7 E-governance.....	9
3.1.8 Interoperability.....	10
3.1.9 Metadata.....	10
3.2 Depicted Symbols.....	10
3.3 Abbreviations.....	10
4. Miscellaneous Collections.....	11
4.1 Key Terms and Definitions.....	12
4.2 Channels.....	13
4.3 Types of Miscellaneous Collections.....	13
5. Taxonomy For Miscellaneous Collections.....	14
5.1 Miscellaneous Collection.....	15
5.1.1 Application ID.....	16
5.1.2 Applicant Details.....	16
5.1.3 ULB Type.....	16
5.2 Channels.....	16
5.2.1 Digital.....	17
5.2.2 Non-digital.....	17
5.3 Stakeholder Matrix.....	18
5.3.1 Stakeholders.....	19
5.3.2 Distribution of Work Area.....	20
5.3.3 Level of Responsibility for Redressal.....	20
5.3.4 Service Level Guarantee.....	21
5.4 Processes.....	21
5.4.1 Application Creation.....	22
5.4.2 Acknowledgement.....	24
5.4.3 Application, Billing & Payment.....	26

5.4.4 Assessment.....	29
5.4.5 Appellate.....	31
5.4.6 Approval & Certification.....	33
5.4.7 Cancellation.....	34
5.4.8 Monitoring.....	35
5.5 Reports & KPIs.....	36
5.5.1 Reports.....	37
5.5.1.1 Types of Reports.....	38
5.5.1.2 Report Categories.....	39
5.5.1.3 Report Frequencies.....	39
5.5.2 Key Performance Indicators.....	40
Bibliography.....	43

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0 INTRODUCTION

The terminology and vocabulary used for municipal governance differ among Urban Local Bodies (ULBs) across India due to the federal structure of governance, state-specific laws, and varying eGovernance system implementations. Non-standardized interfaces and storage also result in challenges related to data interpretation and interoperability. As a consequence, measuring municipal performance can lead to significant inconsistencies not only from city to city but also from state to state. Therefore, without clear definitions, vocabulary, specifications, and benchmarks for municipal governance, it is challenging to enable 'Data-Driven Governance.'

These municipal governance standards are being created to include minimum base data elements common across municipal services in ULBs/ Development Authorities or parastatals to ensure interoperability, harmonization, and data-driven governance. ULBs with more complex processes can adopt and expand on these initiatives. The Knowledge Standards will help in-

- a) Identifying and categorizing important data elements for a domain.
- b) Resolving differences in terminology for Urban Governance.
- c) Analysing current city domain models, processes, reports & Key Performance Indicators (KPIs); thus, retrofitting existing data models with missing data.

The Miscellaneous Collection taxonomy defined in this standard includes common Miscellaneous Collection entities, channels, processes, stakeholders, reports and KPIs and their definitions. All definitions in this standard are notional definitions for conceptual purposes. The actual definition of entities for Miscellaneous Collection purposes should be considered as per state and local legislations. The taxonomy structure in this document is scalable both vertically and horizontally to accommodate ULB specific complexities as well as changes in people, process and technology over time.

This Knowledge Standard i.e. Miscellaneous Collection Taxonomy will be used in developing technical standards i.e. Miscellaneous Collection Data Models and Application Programming Interface (API) Specifications as well as for creating metadata specifications. Few sample parameters and specifications are also given in the Annex-A for understanding purposes.

Together these standards will ensure semantic and syntactic interoperability among e-Governance IT solutions in India.

The audience for this standard includes, but is not limited to government organisation, industry, academics, Urban Practitioners, consumers, users, tool developers, Miscellaneous Collection Taxonomy is developed as an open standard under the National Urban Digital Mission (NUDM) by National Institute of Urban Affairs (NIUA). No part(s) of the document can be sublicensed further by any other organisation. Any

attempted sublicense, whether voluntarily or otherwise, shall be null and void, and will attract penal actions.

This document is also interrelated with other Indian standards for e-Governance such as [SP7: 2016](#), [IS 18000](#), [IS 18006 \(Part 1\)](#) and [NMAM](#).

0.1 Governing Principles in the Design of Knowledge Standard

To ensure this taxonomy fits the needs of interested stakeholders, the following principles have been followed in designing it:

0.1.1 Minimalist

The standards are designed to have minimum base elements mandatory across all ULBs/ State solutions to ensure interoperability, harmonisation and data-driven governance. These can then be adopted and built upon by some ULBs with higher process complexities.

0.1.2 Evolvable

The standard is designed to evolve over a period of time thereby adapting to changing needs and emerging technologies thus making the system comprehensive progressively.

0.1.3 Modular

The classifications and categorisations in the knowledge standard are designed modularly, yet they function together as a whole. They are independent and self-contained and may be combined and configured with similar units to suit separate contexts.

0.1.4 Extendible

The standard is designed such that the elements of Urban Governance are positioned in a hierarchy that can accommodate both horizontal and vertical additions. This leaves room for wider adoption and innovation to suit the contexts of any ecosystem. The end goal is to build a knowledge practice that supports Open Standards with the Data Element taxonomy as a base.

0.1.5 Open

The standard is designed to be ‘open’ to enable wider ecosystem participation and use. The standard is intended to be used by State Governments, ULBs, industry and technology providers, academia and civil society organisations who are either working in the domain or are providing services to the ULBs in any manner.

0.1.6 Accessible & Inclusive

The standard is designed to be inclusive and accessible in nature for all types of stakeholders. The standard will enable the technology to reach every section of society. For e.g. : Refundable deposits: If a contractor fails to meet conditions, the system automatically notifies them before forfeiture, ensuring transparency.

0.2 Sample Use Cases

Samples of Miscellaneous Collection Taxonomy use cases are mentioned below -

0.2.1 Use Case 1: Auction of Old Municipal Vehicles

Scenario: The municipality sells off obsolete garbage trucks through an auction. The sale price exceeds the book value of the vehicles.

Action: The excess amount (Sale Price - Book Value) is recorded as "Profit on Disposal of Fixed Assets".

Impact: Generates additional revenue and ensures proper financial and asset management.

0.2.2 Use Case 2: Over-Estimated Budget for Legal Settlements

Scenario: The municipality set aside a provision for a legal settlement, but the final settlement was lower than expected.

Action: The excess provision is written back and recognized as miscellaneous income.

Impact: Ensures that unused funds are properly accounted for and reallocated.

0.2.3 Use Case 3: Forfeiture of Performance Guarantee for Non-Completion of a Park Development Project

Scenario: A contractor was awarded a municipal project to develop a public park, with a performance security deposit required as per contract terms. However, the contractor did substandard work and failed to complete the project within the agreed timeline.

Action: The municipality forfeits the performance security deposit as a penalty for non-compliance.

Impact:

- Ensures adherence to contract terms.
- Serves as a deterrent against poor project execution.
- Contributes to municipal revenue under miscellaneous collection as “Deposits Forfeited”.

0.2.4 Use Case 4 : Earnest Money Deposit (EMD) Not Claimed by Bidder

Scenario: A contractor participates in a municipal tender for road construction and submits an Earnest Money Deposit (EMD) as a bid security. However, after the tender evaluation, the contractor is not awarded the project and fails to claim the refund of the

deposit within the prescribed period.

Action: Since the refund was not claimed within the stipulated time, the EMD amount lapses and is transferred to municipal revenue under Lapsed Deposits.

1 SCOPE

This Indian standard provides a unified view of the Miscellaneous Collections and its processes in a ULB/ local government and introduces common and widely accepted terminologies and semantics usable across multiple systems / IT solutions. Taxonomy for Miscellaneous Collection captures the most important entities, their properties, categories, subcategories, parameters, and specifications within this domain as well as other associated areas.

2 REFERENCES

The standards given below contain provisions which, through reference in this text, constitute provisions of this standard. At the time of publication, the editions indicated were valid. All standards are subject to revision, and parties to agreements based on this standard are encouraged to investigate the possibility of applying the most recent editions of these standards.

IS 18006 (Part 1) Municipal Governance - Reference Architecture.

NMAM - National Municipal Accounting Manual, 2004

The other parts in this series of standards consist of the following individual parts of IS 18006.

Part 1: Reference Architecture

Part 3: Property Tax

Part 5: Municipal Grievance Redressal

Part 6: Trade License

Part 7: Water and Sewerage

Part 8: Building Plan Approval

3 TERMINOLOGY AND ABBREVIATIONS

3.1 Terminology

For the purpose of this standard, the definitions given in IS 18006 and National municipal accounting manual , 2004 shall apply, in addition to the following:

3.1.1 Aadhar

Aadhaar is a verifiable 12-digit identification number issued by Unique Identification Authority of India (UIDAI) to the residents of India.

3.1.2 Application Programming Interface (API)

The term Application Programming Interface (API) means any mechanism that allows a system or service to access data or functionality provided by another system or service. The API is generally used to interact (like query, list, search, and sometimes submit & update) directly with the specific information on a system, to trigger some action on other systems, or to perform some other action on other systems.

3.1.3 Data Elements

A Data Element is a logically defined unit of data that is used for processing and storage. It represents a fundamental piece of information within a data model.

A Data Element is typically formed by combining an Object Class (a real-world entity) and an Attribute (a specific characteristic of that entity), creating a Data Element Concept.

For example:

- Application ID, Name, Address, ULB, and Building Details are Data Elements.
- These Data Elements are associated with Data Entities such as Trade License or Fire NOC in a structured dataset.

3.1.4 Data Entities

Entities were created to help users locate and organize their data elements from a larger set. However, this grouping should not be confused with data sets:

- Entities represent logical groupings of related data elements, typically corresponding to real-world objects (e.g., Trade License, Fire NOC).
- Data Sets are curated collections of data elements selected from multiple entities, designed to meet the requirements of a specific program, application, or workflow.

3.1.5 Digilocker

DigiLocker is a secure cloud-based platform from MeitY under Digital India Programme for storage, sharing and verification of documents & certificates.

3.1.6 Domain

Domain is a sub-category under an Information Technology field. Any specific purpose within a “Domain” is known as “Area”. For example, “Document type for Web publishing content” is one Area under the “Presentation” domain.

3.1.7 E-governance

A procedural approach in which the Government and the citizens, businesses, and other stakeholders are able to transact all or part of their activities using Information and Communication Technology (ICT) tools.

3.1.8 Interoperability

The ability of different information technology systems/ IT solutions and software applications to communicate, exchange data, and use the information that has been exchanged.

3.1.9 Metadata

Metadata is data about data. Metadata describes how and when and by whom a particular set of data was collected. Metadata is essential for understanding the information stored.

3.2 Depicted Symbols

Domain is depicted as for e.g. Miscellaneous collection

Data Entities are depicted as for e.g. applicant Details

Channels are depicted as for e.g. Digital Channels

Stakeholders are depicted as for e.g. Stakeholder Matrix

Processes are depicted as for e.g. application creation, application assessment

Reports & KPIs are depicted as for e.g. Demand Balance Collection Register

3.3 Abbreviations

BIS	Bureau of Indian Standards
CSC	Common Service Centre
ICT	Information & Communications Technology
ID	Identification Document/ Number
IVR	Interactive Voice Response
KPI	Key Performance Indicators
MoHUA	Ministry of Housing and Urban Affairs
PAN	Permanent Account Number
ULB	Urban Local Body
UPYOG	Urban Platform for deliverY of Online Governance

4 MISCELLANEOUS COLLECTION

The Miscellaneous Collection is a key financial component for ULBs and is recognized as a municipal function under the XII Schedule of the Constitution of India as per Article 243(W), ensuring financial sustainability and effective service delivery.

It is, therefore, primarily the responsibility of the State Governments to ensure the proper collection and management of miscellaneous revenues within their jurisdiction. States/Union Territories (UTs) regulate and administer these revenues through provisions stipulated in the National Municipal Accounting Manual (NMAM), any State Municipal Accounting Manual, as well as their respective Municipal Acts or local government regulations. As per NMAM, Major Code 180 – Other Income serves as the reference for miscellaneous collections, with Minor Codes 10, 11, 20, 30, 40, 50, 60, and 80 covering various subcategories.

Major Code	Minor Code	Category
180 Other Income	10	Deposits Forfeited
	11	Lapsed Deposits
	20	Insurance Claim Recovery
	30	Profit on Disposal of Fixed Assets
	40	Recovery from Employees
	50	Unclaimed Refund Payable / Liabilities Written Back
	60	Excess Provisions Written Back
	80	Miscellaneous Income

The adherence to these ensures transparency, accountability, and efficient governance across State and ULB levels.

The responsibility for effective implementation and enforcement rests with the respective State Governments, with municipal finance departments playing a crucial role in monitoring collections, ensuring compliance with regulations, and optimizing revenue management processes.

Various sources such as unclaimed funds, lapsed deposits, profit on disposal of fixed assets etc contribute to the municipal funds.

The framework for miscellaneous revenue collection provides essential guidance for States and UTs to establish a standardized approach, ensuring uniformity and financial efficiency across ULBs. These provisions help streamline revenue administration,

improve accountability, and support sustainable urban governance. The responsibility for effective implementation and enforcement rests with the respective State Governments, with municipal finance departments playing a crucial role in monitoring collections, ensuring compliance with regulations, and optimizing revenue management processes.

4.1 Key Terms and Definitions

Miscellaneous Collection: Miscellaneous collection refers to various types of funds and revenues that don't fit into standard revenue categories within the municipal accounting system as per the classification in the NMAM. These collections are ideally tracked under an IT solution developed on the Accrual Based Double Entry System of Accounting, which ensures transparency in budgeting and financial management systems for all Municipal Functions.

- A. Non-Tax Revenue:** Income collected outside of direct taxation (e.g., fees, fines, rents, etc.).
- B. Service Charges:** Fees levied for specific government services.
- C. User Fees:** Charges for the use of public facilities or services.
- D. Forfeitures & Confiscations:** Revenue from unclaimed or penalized assets.
- E. Remittance:** The process of transferring collected funds to the appropriate authority.
- F. Earmarked Funds:** Revenue collected for a specific purpose or expenditure.
- G. Escrow Account:** A temporary holding account for funds before allocation.
- H. Receivables:** Pending dues that are yet to be collected.
- I. Recovery Proceedings:** Legal actions taken to collect dues.
- J. Financial Compliance:** Adherence to government revenue collection rules.
- K. Tender & Auction Sales:** Revenue generated from competitive bidding processes.
- L. Compounding Fees:** Payments made to settle legal violations without litigation.

Accrual Based Double Entry System: The Accrual-Based Double Entry System is an accounting method that records financial transactions when they are earned or incurred, regardless of when cash is received or paid. It follows the double-entry principle, where every transaction affects at least two accounts, ensuring that the accounting equation remains balanced.

4.2 Characteristics

The characteristics of Miscellaneous Collections that differentiate them from other revenue sources are:

Non-Recurring in Nature: Unlike tax and non-tax revenues, miscellaneous collections are generally sporadic and irregular, depending on specific events such as asset disposals, unclaimed refunds, or forfeited deposits.

Derived from Various Sources: Miscellaneous income arises from multiple channels, including forfeitures, recoveries, asset sales, and excess provisions written back, making it diverse in composition.

Unpredictable Revenue Stream: The amount and frequency of miscellaneous collections cannot be precisely forecasted, as they depend on contingent factors such as expired claims or insurance recoveries.

Supplementary to Core Municipal Revenues: While not a primary revenue source, miscellaneous collections enhance financial sustainability by adding to municipal funds.

Requires Proper Accounting and Classification: Since these revenues do not fit under standard tax or non-tax heads, proper categorization and documentation under NMAM guidelines are essential for transparency.

Governed by Policies and Regulations: The recognition and utilization of miscellaneous income must comply with municipal financial policies, ensuring proper financial governance and accountability.

4.3 Types of Miscellaneous Collections



Fig 1: Components of Miscellaneous Collections

4.3.1 Deposits Forfeited

Amounts retained by the municipality due to non-fulfillment of conditions attached to refundable deposits.

4.3.2 Lapsed Deposits

Deposits that remain unclaimed beyond the prescribed period and are transferred to municipal revenue.

4.3.3 Insurance Claim Recovery

Amount received from insurers for claims related to municipal assets or liabilities.

4.3.4 Profit on Disposal of Fixed Assets

Excess of sale proceeds over the written-down value (WDV) of fixed assets.

4.3.5 Recovery from Employees

Deductions or recoveries from employees for advances, excess payments, or penalties.

4.3.6 Unclaimed Refund Payable / Liabilities Written Back

Liabilities or unclaimed refunds written back to revenue after the expiry of the claim period.

4.3.7 Excess Provisions Written Back

Reversal of provisions no longer required, credited back to revenue.

4.3.8 Miscellaneous Income

Any income not classifiable under predefined revenue heads.

5. TAXONOMY FOR MISCELLANEOUS COLLECTION

The taxonomy for miscellaneous collections aims to systematically categorize various revenue streams, defining key entities, attributes, and classifications within this domain. It provides a structured framework to enhance clarity, efficiency, and uniformity across ULBs. The sub-sections define all essential terms related to miscellaneous collections, ensuring consistency in implementation. A well-structured taxonomy helps by:

- Streamlining the identification and classification of miscellaneous revenue sources for better financial planning and management.

- b. Strengthening regulatory oversight, ensuring compliance, and enhancing transparency in revenue collection.
- c. Promoting accountability among stakeholders while fostering trust in municipal financial administration.
- d. Facilitating data-driven decision-making and policy formulation through the analysis of key revenue elements.

5.1 Miscellaneous Collection

While developing knowledge models for miscellaneous collections, it is essential to consider the diverse revenue streams that contribute to municipal financial administration. Miscellaneous collections include non-tax revenues such as forfeited deposits, lapsed deposits, insurance claim recoveries, profits on the disposal of fixed assets, employee recoveries, unclaimed refunds/liabilities written back, excess provisions written back, and other miscellaneous income. These revenue sources play a crucial role in enhancing municipal financial sustainability. The processes of assessment, collection, reconciliation, and reporting are fundamental to effective revenue mobilization within a ULB. Therefore, the taxonomy for miscellaneous collections must be developed in an integrated manner, incorporating revenue sources, collection channels, stakeholders, associated processes, reports, and Key Performance Indicators (KPIs) to ensure transparency and accountability in financial governance.

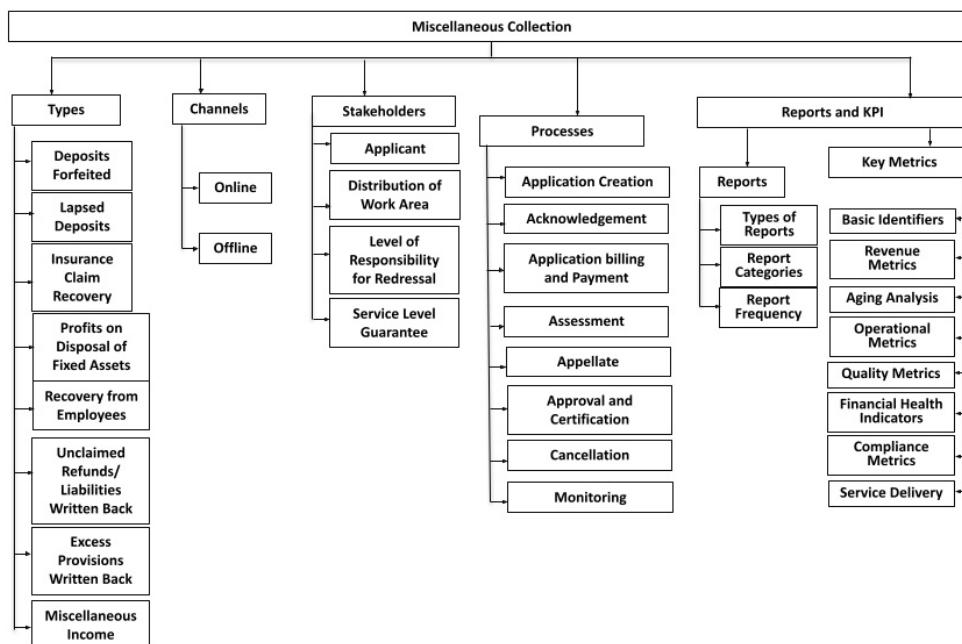


Fig 2: Taxonomy of Miscellaneous Collection

5.1.1 Application ID

An Application ID is a unique application identifier that is generated after submitting the application form successfully. The Application ID can be used to check the status of the filled application, get duplicate bills, receipts etc.

This Application ID will be for the original application such as performance security deposit ([ref. section 0.2.3](#)). However, upon non-compliance, the money will be classified as deposit forfeited under other income (Misc. Collection).

5.1.2 Applicant Details

Miscellaneous collection details refer to the information related to individuals or entities responsible for payments under various municipal revenue heads, including fees, penalties, and other charges. This includes details such as the name of the applicant, mobile number, address, age, proof of identity, email ID, and payment history. It is recommended that automated authentication be integrated with government databases such as Aadhaar, PAN, and banking systems to streamline verification and ensure transparency in revenue collection.

5.1.3 ULB Type

Type of Urban Local Body as per the definition of MoHUA such as Nagar Panchayat, Municipal Council or Municipal Corporation (Ministry of Housing and Urban Affairs, 2014). This will be automatically part of the Digital Application ID.

5.2 Channels

The channel / mode / method through which services offered under Miscellaneous collections is being applied by the citizen or information and response is shared by the ULBs.

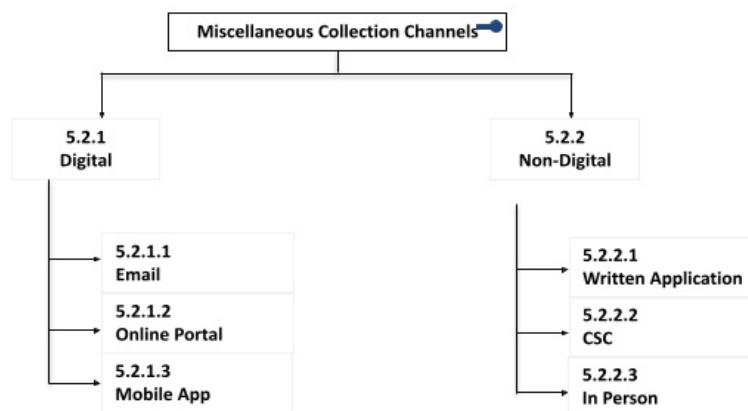


Fig 3: Taxonomy for Miscellaneous Collection Channel

5.2.1 Digital

Digital refers to the electronic collection, storage, processing, and transmission of data in a structured digital format.

In the context of Miscellaneous Collections, it encompasses the digital processes and corresponding data utilized by both the authority and the individual. These digital interactions facilitate the request, generation, recording, allocation, assessment, follow-up, and appeal of Miscellaneous Collection services, ensuring efficient and transparent service delivery.

This is especially relevant for other incomes / miscellaneous collections since most of these incomes are redirected from other revenue heads. Streamlining of the digital tracking of these incomes facilitates smooth operations at ULB and State levels.

5.2.1.1 Email

Electronic media for transfer of messages and information through the internet.

5.2.1.2 Online Portal

Web portals or web applications refers to the websites developed for digital delivery of Miscellaneous collection service. This broadly includes an assessment calculator, miscellaneous collection data, owner's information and facility to pay through payment gateways linked to the portals. These portals also include the websites developed by the National, State or ULBs.

5.2.1.3 Mobile App

A mobile application, also referred to as a mobile app or simply an app, is a computer program or software application designed to run on a mobile device such as a phone, tablet, or watch.

5.2.2 Non-Digital

These are other means (non-digital) by which a request for services of miscellaneous collection is captured.

5.2.2.1 Written Application

A written application refers to a channel for application of miscellaneous collection related activities which includes an application in a prescribed Form/Format, addressed to the concerned official.

5.2.2.2 CSC

Common Service centres are the access points for delivery of various services using

Information and Communication Technology (ICT). CSCs were created under the National E-government Project by the Government of India.

5.2.2.3 In Person

A person/s can walk in to the municipal office/ ward office to submit their application.

5.3 Stakeholder Matrix

A Stakeholder Matrix captures the stakeholders, distribution of work areas, levels of responsibility, and Service Level Guarantees (SLGs) for various stakeholders within the Urban Local Body (ULB) and/or contracted organizations. It is structured based on ward, locality, or jurisdiction, as well as service or issue category, ensuring clear accountability and efficient service delivery.

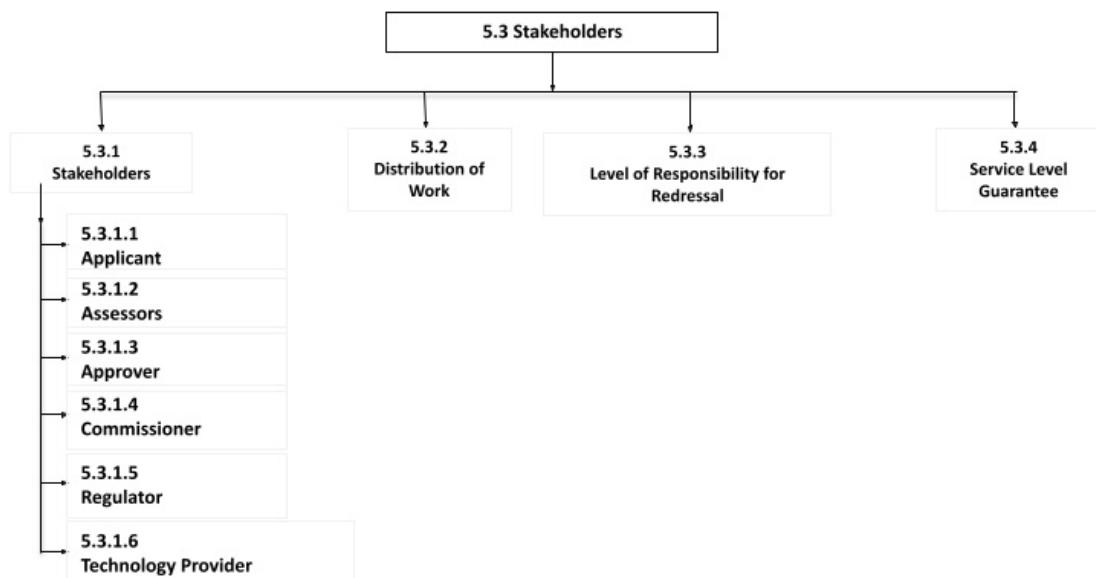


Fig 4: Taxonomy for Miscellaneous Collection Stakeholders

User roles in the Domain

Refer to the table below to understand the different user roles and the scope of action linked to each role. The applicable user roles and action items can vary from one State to another. UPYOG customizes the workflows to suit the requirements defined at the State level.

User Role	Scope of Action	Role Description
Citizen	Search Receipts Download Receipts Print Receipts Apply	The citizen pays the applicable fees for miscellaneous services through the CEs , FEs or self
Counter Employee (CE)	Process New Collection Search Receipts Download Receipts Print Receipts	Counter employees collect miscellaneous payments from the citizens online
Field Employee (FE)	Process New Collection Search Receipts Download Receipts Print Receipts	Field employees also collect miscellaneous payments from the citizens on the field
Assessor	Verify Update Reject Blacklist Delete	An assessor verifies the application of the citizen and can take action accordingly

5.3.1 Stakeholders

The stakeholders involved in miscellaneous collections include various urban departments, agencies, and officials responsible for the planning, implementation, and management of revenue functions. Effective participation from all relevant stakeholders is essential for ensuring a shared understanding and alignment in the decision-making process. It also promotes transparency and accountability in urban governance. Collaborative involvement helps empower stakeholders, fosters joint ownership of the process, and ensures better access to information. This integrated approach ultimately enhances coordination across departments, improving the overall service delivery to citizens.

The types of stakeholders who are involved in provision / availing of miscellaneous collection service include but are not limited to citizen, assessor, approver, Municipal Commissioner and regulator.

Role	Stakeholder	Responsibility
Applicant	Citizens, Businesses, Vendors, Employees	Submits deposits, applies for refunds, participates in auctions, or makes payments for various municipal fees.
Assessor	Municipal Officers, Department, Officers	Reviews deposits, refunds, forfeitures, asset disposals, and miscellaneous income sources. Ensures compliance with NMAM.
Approver	Senior Finance Officers, Zonal Heads, Departmental Heads	Approves refunds, write-backs, and adjustments related to unclaimed deposits or excess provisions.
Commissioner	Municipal Commissioner, Chief Financial Officer (CFO)	Final authority for policy decisions on revenue collection, budget allocation, and oversight of financial reporting.
Regulator	State Government, Urban Development Authorities, (CAG)	Ensures compliance with financial regulations and conducts audits of municipal revenue processes.
Technology Provider	IT System Developers, Payment Gateway Providers, IVR Service Providers	Facilitates digital transactions, automates refund processing, and ensures accessibility.

5.3.2 Distribution of Work Area

This refers to the ward and/or sectors within ULB for which each of the stakeholders are responsible.

5.3.3 Level of Responsibility for Redressal

In order to ensure that applications are resolved within the prescribed time norm, escalation levels of responsibility for redressal are mapped.

Escalation Structure

Municipalities typically follow a three-tier or multi-tier escalation mechanism:

Level	Responsible Authority	Time Frame for Resolution	Action Taken
Level 1	Frontline Staff (Ward Officer/Clerk)	3-5 days	Initial resolution attempt.
Level 2	Department Head (Zonal Officer/ Deputy Commissioner)	5-10 days	If unresolved, escalated for supervisory intervention.
Level 3	Municipal Commissioner/ Grievance Cell	10-15 days	Final resolution with policy-level review.

5.3.4 Service Level Guarantee

A Service Level Guarantee (SLG) ensures that all processes related to miscellaneous revenue collection—including application processing, grievance redressal, and approvals—are completed within a defined time frame while maintaining efficiency, transparency, and accountability.

Purpose of Service Level Guarantee

- Defines clear time-bound commitments for service delivery.
- Ensures accountability at different stakeholder levels.
- Improves citizen satisfaction by minimizing delays.
- Strengthens ULB governance through efficient revenue collection and dispute resolution.
- Establishes penalties and escalation mechanisms for non-compliance.

For the purpose of Misc. Collections, this may apply to Insurance Claim Recovery, Recovery from Employees and misc. incomes.

5.4 Processes

To ensure the timely processing / allocation of miscellaneous revenue collection in the ULBs, streamlined processes are followed. This may include simple redirection of revenues or detailed key steps such as application creation, assessment, billing, payment processing, approval, certification, suspension, restoration, cancellation, and appellate procedures. Each step is designed to maintain transparency, efficiency, and

compliance with municipal regulations, ensuring seamless service delivery and effective revenue management.

For the types of misc collections (ref. section 4.3 , a new streamlined workflow shall apply only to three sub-classifications - Insurance Claim recovery, Recovery from Employees and Misc Income since these will be initiated as such under the major head as per NMAM.

For the remaining five minor heads, no new process flow shall be initiated. The old application ID as per the use case shall apply with the unclaimed/ excess revenue classified as adequate.

The processes for the new streamlined workflow are mentioned below.

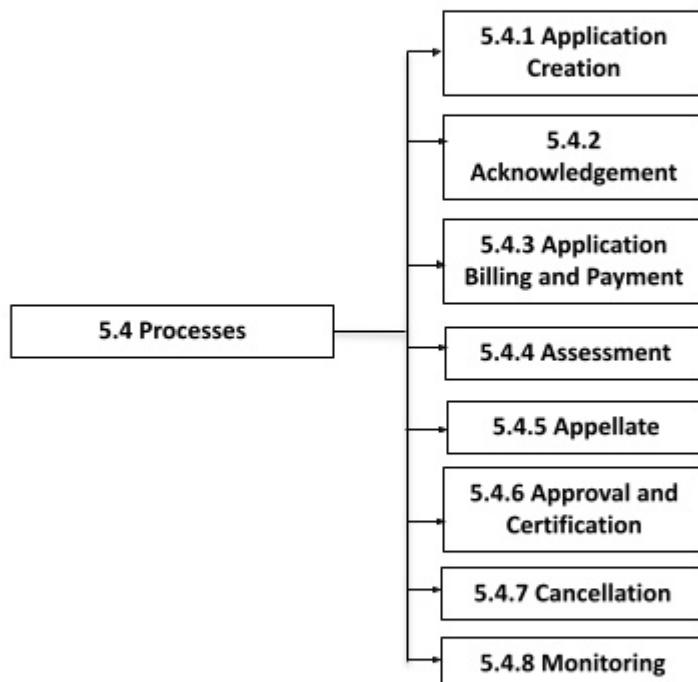


Fig 5: Taxonomy for Miscellaneous Collection Processes

5.4.1 Application Creation

A process by which an application is created for miscellaneous services at the municipal authority office for various services as Insurance Claim recovery, Recovery from Employees and Misc Income. Various fields are required in this application creation step to ensure proper documentation and processing. Below are the key fields that may be included:

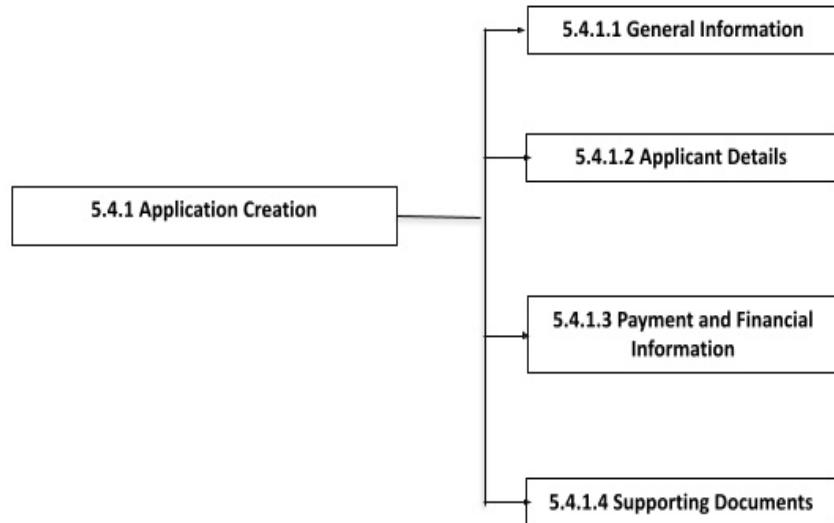


Fig 6: Taxonomy for Application Creation

5.4.1.1 General Information

- Application ID (System-generated unique ID) refer section 5.1.2
- Application Date
- Application Type (New, Transfer, Modification)
- Identity Proof (Aadhaar, PAN, Voter ID, etc.)
- Consent Form regarding the storage of personal information including time.

5.4.1.2 Applicant Details

- After the user logs in, applicant details can be automatically fetched from the system.

5.4.1.3

Payment & Financial Information

- Applicable Fees/Charges
- Payment Mode (Online/Offline)
- Transaction ID (For Online Payment)
- Receipt Number

5.4.1.4 Supporting Documents

- Identity Proof (Aadhaar, PAN, Voter ID, etc.)- if not autofetched
- Ownership Documents (if applicable)
- Previous Approval Documents (For Renewals/Transfers)
- Tax Receipts (Property Tax, Trade License, etc.)

5.4.2 Acknowledgement

The process to acknowledge the new registration or receipt of funds by the ULBs. An acknowledgement slip or receipt is generated post acknowledgement of the application. An acknowledgement number/ID is generated in this case for tracking purposes. Acknowledgement may be automatic or manual (if the service request is received through a non-digital channel). However, considering most States moving to complete digital systems, acknowledgement shall be digital. For over the counter payslips which get earmarked under Miscellaneous income, there are mostly no acknowledgment slips. The collection at the end of a specific pre-decided period is given to the ULB by the vendor. Such practices need to be discouraged and discontinued. Application status post acknowledgment is changed to acknowledged.

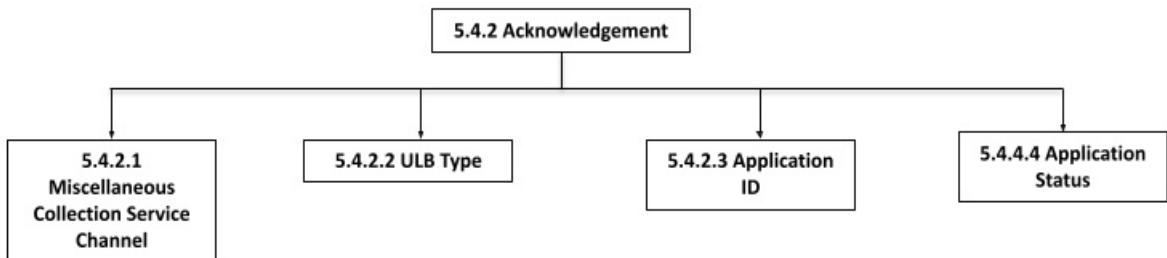


Fig 7: Taxonomy for Acknowledgement

5.4.2.1 Miscellaneous Collection Service Channels

[Refer Section 5.2](#)

5.4.2.2 ULB Type

[Refer Section 5.1.3](#)

5.4.2.3 Application ID

[Refer section 5.1.2](#)

5.4.2.4 Application Status

This is the current status of the applied service/request. This is usually shared with the applicant as an alert via a digital channel. Alternatively, the applicant can login online and check the status.

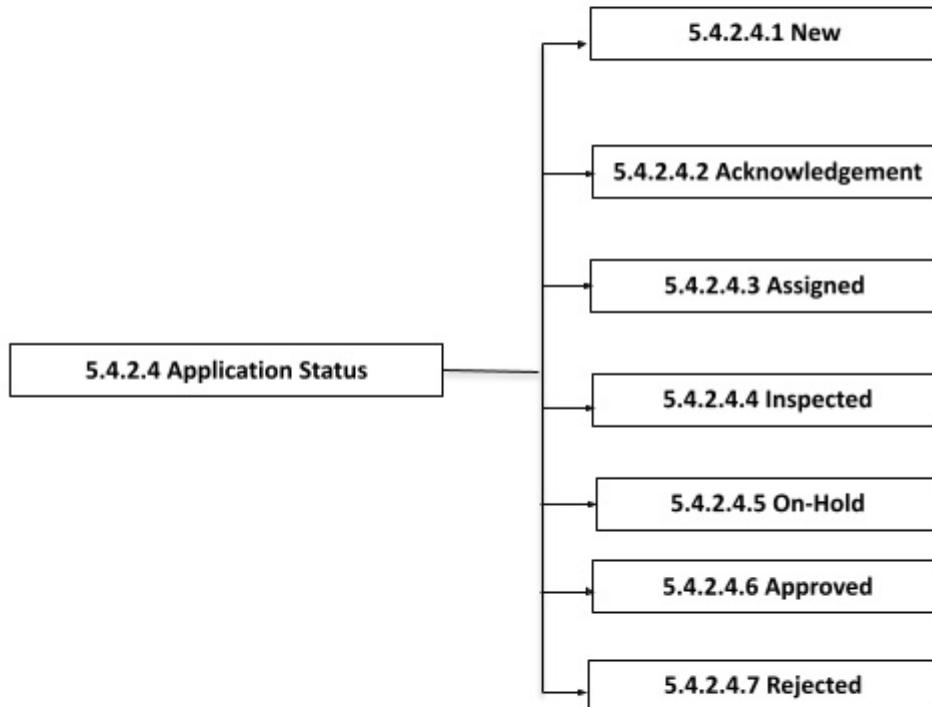


Fig 8: Taxonomy for Application Status

5.4.2.4.1 **New**

New application status means that a service request has been filed.

5.4.2.4.2 **Acknowledged**

Acknowledged application status means that the receiving of completed application has been acknowledged by the ULB department.

5.4.2.4.3 **Assigned**

Assigned application status means that the service request is assigned to the requisite stakeholder.

5.4.2.4.4 *Inspected*

Inspected application status means that the inspection for that particular service request is completed.

5.4.2.4.5 *On-hold*

On-hold application status means that the request raised is put on hold for a reason.

5.4.2.4.6 *Approved*

Approved application status means that the request for that application is approved.

5.4.2.4.7 *Rejected*

Rejected application status means that the application request is rejected after inspection.

5.4.3 Application, Billing & Payment

Application Billing & Payment is the process of generating bill (demand) against an application by the ULB and subsequent payment of the same by the applicant. For the domain of Misc. Collection, this shall apply to minor heads of Insurance Claim recovery, Recovery from Employees and Misc. Income.

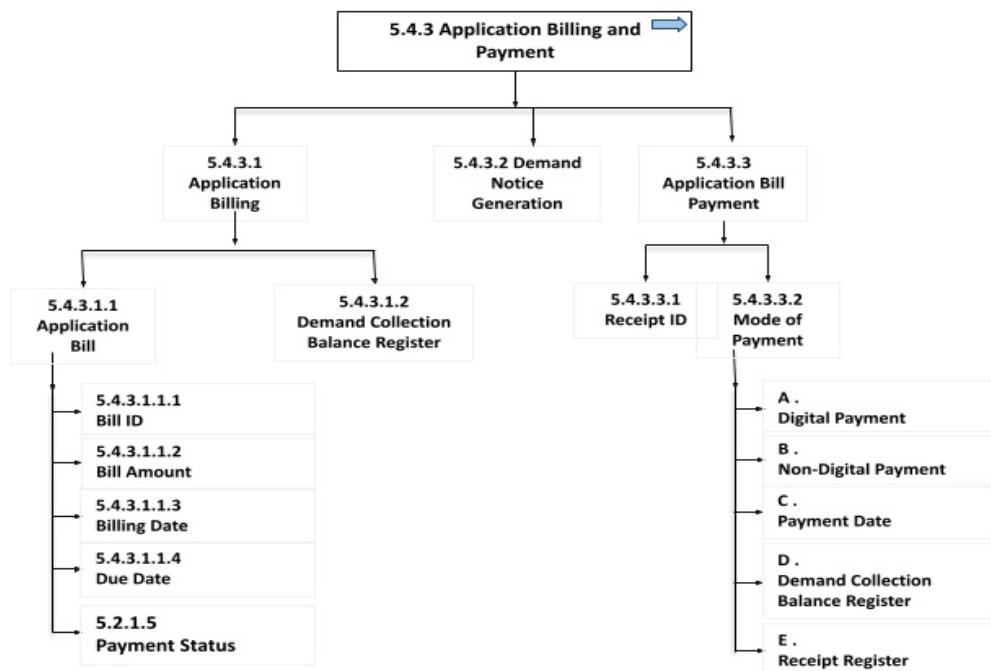


Fig 9: Taxonomy for Application Billing & Payment

5.4.3.1 Application Billing

The process by which an application bill is generated during the process of a new application.

5.4.3.1.1 *Bill ID*

Bill ID is a unique identifier that identifies an applicant's bill for accounting purposes.

5.4.3.1.2 *Bill Amount*

An amount of money paid by the applicant during the application of the service. The application processing fee are included in the overall fee calculation.

5.4.3.1.3 *Billing Date*

Billing date is the date on which a bill is generated during the application process.

5.4.3.1.4 *Due Date*

Due date is the date on which the bill for a particular application is due for the current assessment duration. Upon non-payment of bill by the given due date, a surcharge may be levied on the initial demand by the imposition of a penalty.

5.4.3.1.5 *Payment Status*

Payment status is the status of payment against a raised bill.

- A. *Paid:*** A status indicating that the full amount of the bill has been successfully received by the municipal authority.
- B. *Partially Paid:*** A status where only a portion of the total bill amount has been paid, with the remaining balance still due.
- C. *Unpaid:*** A status indicating that no payment has been received against the issued bill.
- D. *Failed Transaction:*** A payment attempt that was unsuccessful due to technical issues, insufficient funds, or incorrect details.

5.4.3.1.2 Demand Collection Balance Register

The Demand Collection Balance (DCB) Register is a key financial record used in ULBs to track the status of revenue collection including miscellaneous collections. It helps in monitoring demand raised, collection received, and outstanding balance for various services under miscellaneous revenue.

5.4.3.3 Demand Notice Generation

This is the process in which a bill (demand) is generated and served to the applicant.

5.4.3.4 Application Bill Payment

Payment is the voluntary tender of money or its equivalent paid by stakeholder against the bill generated.

5.4.3.4.1 *Receipt ID*

It is the unique ID generated for the receipt.

5.4.3.4.2 *Mode of Payment*

It means mode of payment of bill amount by the applicant.

A. *Digital payment*

A digital payment occurs when the payment for processing the application and NOC fees could be done via digital and electronic medium, such as using debit card, credit card, payment gateway etc.

B. *Non-Digital payment*

Non-digital payment refers to the mode of payment of money in physical form like cash, demand draft, cheque etc.

C. *Payment Date*

The date on which the fees (application for requested service) is paid by the applicant.

D. *Demand Collection Balance Register*

[Ref 5.4.3.1.2](#)

E. *Receipt Register*

A register online or offline where various receipts along with their associated

details are stored for references.

- **Digital Receipt (E-Receipt, SMS Confirmation):** An electronically generated payment acknowledgment sent via email, SMS, or an online portal.
- **Physical Receipt (Manual Acknowledgment):** A printed or handwritten proof of payment issued at the time of transaction.

5.4.4 Assessment

The process by which documents are scrutinized for services contributing to miscellaneous collection with the support of relevant municipal departments. The assessment is conducted online or offline by the assigned officer based on the service type and jurisdiction. The application status in this case is marked as "Assigned."

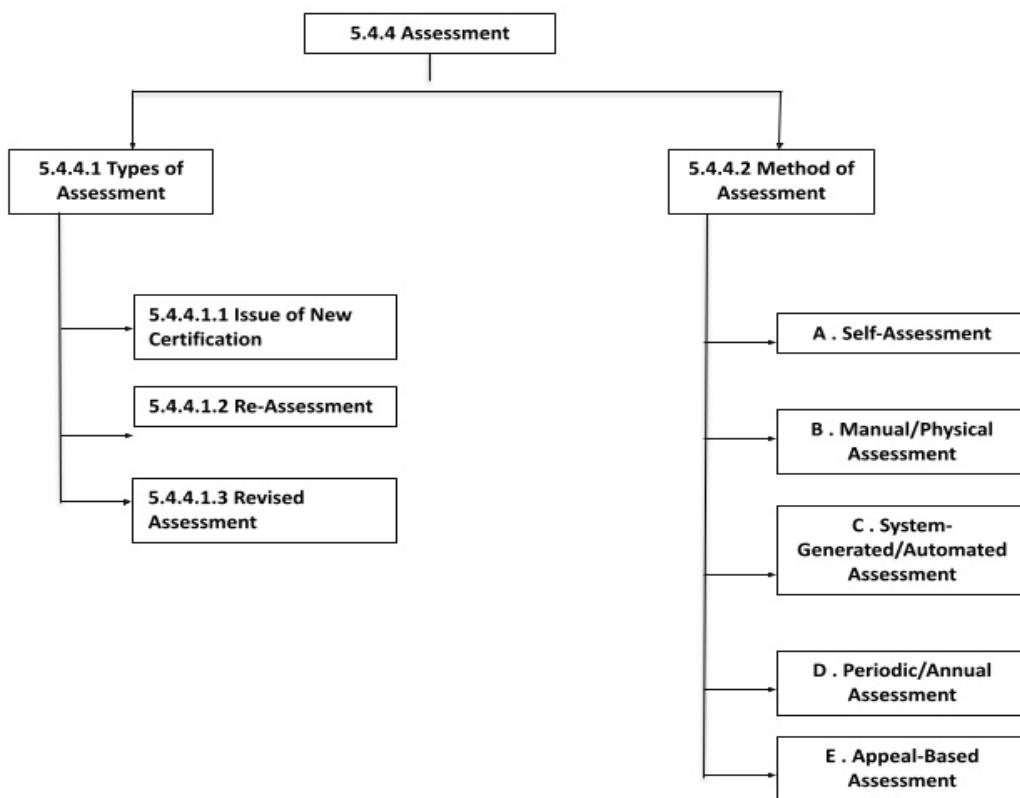


Fig 10: Taxonomy for Assessment

5.4.4.1 Types of Assessment

Types of assessment is the classification of assessment processes for provision of the service.

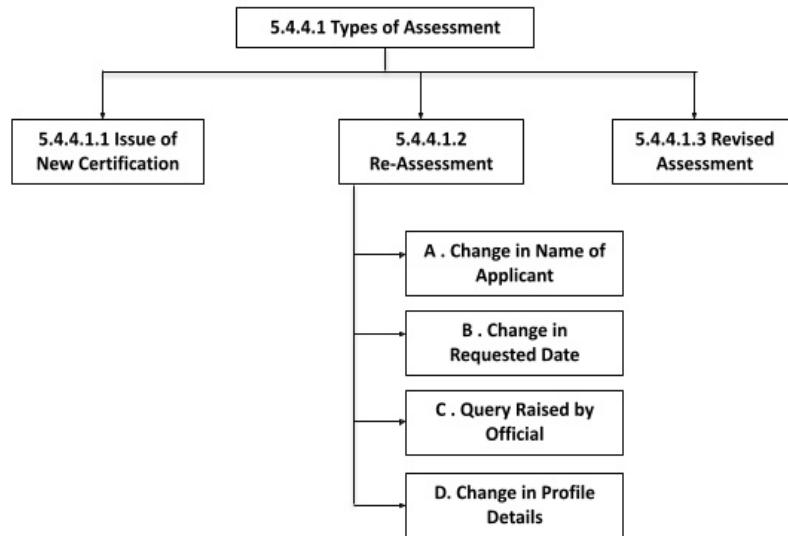


Fig 11: Taxonomy for Types of Assessment

5.4.4.1.1 **Re-Assessment**

Re-assessment is the process undertaken to determine revised fees for miscellaneous collection based on any changes. This ensures accurate revenue calculation in line with updated municipal regulations.

A. *Change in Name of Applicant*

Assessment process undertaken during change in name of applicant.

B. *Change in Requested Date*

Assessment process undertaken if there is any change in the request date for the service requested. E.g. - Request for rent of municipal property.

C. *Query Raised by Official*

Assessment process undertaken when there is some query raised on application, so after the query is updated by the applicant it goes to the official again for reconsideration.

D. *Change in Profile Details*

If the mandatory details that directly affect the delivery of Misc. Collection services are changed in the profile such as name, address, bank details, etc. then the profile is assessed again depending upon the service requested. For change in contact details such as phone number or email ID, no re-assessment is required.

5.4.4.1.2 **Revised Assessment**

Revised assessment is the process undertaken to modify the previously assessed value for miscellaneous collection services due to periodic rate revisions (as per local regulations) or identified changes in applicable factors. It may also occur following an appellate decision to revise the fee structure, ensuring alignment with updated municipal policies.

5.4.4.2 **Method of Assessment**

Assessment methods in miscellaneous revenue collection vary based on the sub-classification, applicable fees, and regulatory guidelines. The key methods include:

A. *System-Generated/Automated Assessment*

- Fees are calculated automatically based on pre-set formulas within an online system.
- Applicable for recovery from employees, user charges, penalties, or service fees linked to property data.

B. *Periodic/Annual Assessment*

- Fees are reviewed periodically (e.g., yearly) as per revised municipal rates or regulatory updates.
- Applied to Misc Incomes such as parking areas leased to third party agencies etc.

C. *Appeal-Based Assessment*

- Specifically in case of recovery from employees, if the employee disputes the assessment, a higher authority reviews and revises the charges if necessary.

5.4.5 **Appellate**

Appellate is the process followed after the assessment is presented and the applicant is aggrieved by the fixation or the charging of the relevant fees. The appeal process is initiated with a simple appeal letter or through a service application portal.

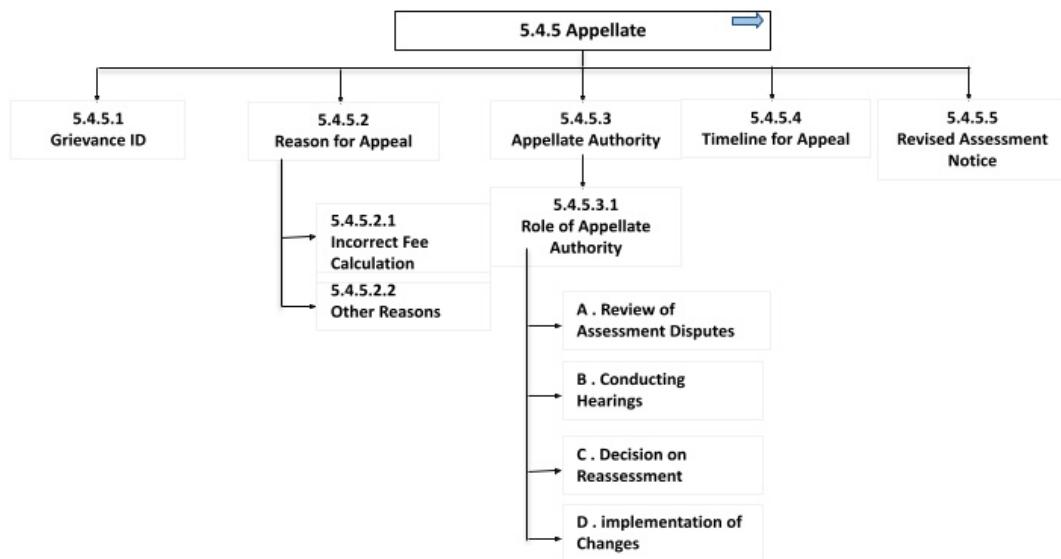


Fig 12: Taxonomy for Appellate

5.4.5.1 Grievance ID

Grievance ID is a unique identifier allotted to the grievance by the ULB or the portal for the purpose of grievance recording, allocation, assessment, follow-up, and appeal.

5.4.5.2 Reason for Appeal

Reason for appeal is captured in an applicant request to which an aggrieved person appeals to the appellate authority for necessary action.

5.4.5.2.1 *Incorrect Fee Calculation*

This means the aggrieved person has appealed with the reason of incorrect fee calculation in an assessment notice.

5.4.5.2.2 *Other Reasons*

This means the aggrieved person has appealed with any other reason apart from the ones mentioned above.

5.4.5.3 Appellate Authority

The Appellate Authority in this context is the designated municipal or state-level official/body responsible for reviewing and resolving disputes related to assessments, fees, or penalties pertaining to misc. revenue collections. It ensures fairness, compliance, and transparency in revenue collection.

5.4.5.3.1 *Role of the Appellate Authority:*

- A. **Review of Assessment Disputes:** Examines appeals filed regarding incorrect assessments or discrepancies.

- B. **Conducting Hearings:** Provides an opportunity for applicants to present their case, submit evidence, and clarify concerns.
- C. **Decision on Reassessment:** The appellate authority may uphold, modify, or revoke the initial assessment based on findings.
- D. **Implementation of Changes:** The appellate authority ensures necessary corrections are made in the municipal records and communicated to relevant departments.

5.4.5.4 Timeline for Appeal

This is the specific timing in which the appeal should be resolved.

5.4.5.5 Revised Assessment Notice

Revised assessment notice is the notice served to the applicant indicating the revised assessed value of service assessed on the basis of the revised assessment.

5.4.6 Approval & Certification

Approval in miscellaneous revenue collection refers to the validation and authorization of applications, payments, or assessments by the designated municipal authority before final processing. The key steps in approval are:

- A. **Verification of Submitted Documents:** Ensuring completeness and accuracy of application details.
- B. **Assessment Review:** Cross-checking the applicable charges, penalties, or service fees.
- C. **Approval by Designated Officer:** The municipal commissioner, revenue officer, or relevant ULB admin grants approval based on compliance with regulations.
- D. **Notification to Applicant:** Confirmation of approval status is sent via SMS, email, or official communication.

Certification refers to the issuance of an official document confirming the completion of the process, such as a payment acknowledgment. The types of certifications in miscellaneous collection are:

- A. **Payment Clearance Certificate:** Issued upon full settlement of dues.
- B. **Service Completion Certificate:** Provided after availing a specific municipal service.

5.4.7 Cancellation

Cancellation refers to the termination or withdrawal of an approved application, service request, or assessment due to non-compliance, applicant request, or administrative reasons. The taxonomy of cancellation is mentioned in Fig 13.

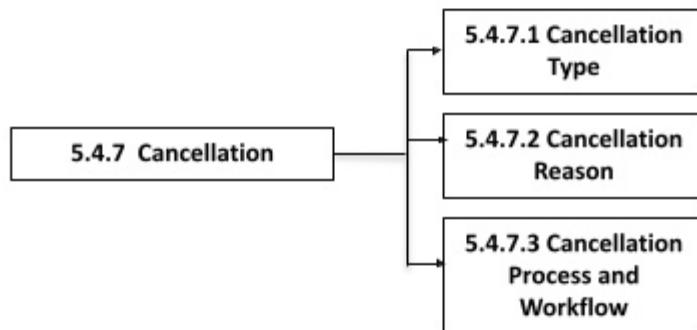


Fig 13: Taxonomy for Cancellation

5.4.7.1 Cancellation Types

- A. **ULB/Authority-Initiated Cancellation:** Cancellation due to non-compliance, non-payment, or errors detected by the ULB.
- B. **System-Generated Cancellation:** Automatic cancellation due to inactivity, duplicate applications, or non-compliance alerts.

5.4.7.2 Cancellation Reasons

- A. **Financial Reasons:** Cancellation due to non-payment or refund requests.
- B. **Regulatory & Compliance Issues:** Cancellation resulting from violation of municipal laws or incomplete documentation.
- C. **Technical & System Errors:** Cancellation triggered by system-detected errors like duplicate submissions or incorrect category selection.
- D. **Applicant-Specific Issues:** Cancellation due to changes in requirements, incorrect data entry, or voluntary withdrawal.

5.4.7.3 Cancellation Process & Workflow

- A. **Initiation of Cancellation:** The process starts through an applicant request, ULB admin recommendation, or system detection.
- B. **Review & Approval:** The relevant authority verifies the request and justifies the need for cancellation.

C. **Final Actions:** The applicant is notified, refunds (if applicable) are processed, and records are updated in the ULB system.

5.4.8 Monitoring

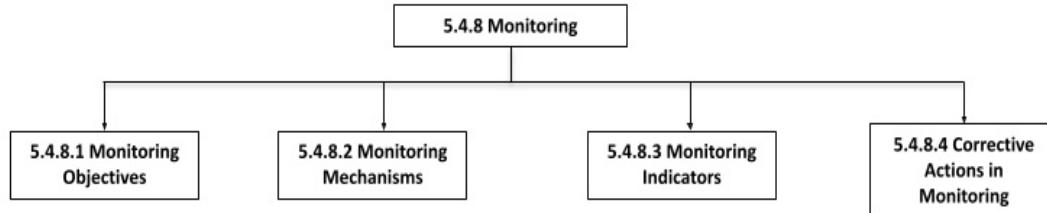


Fig 14: Taxonomy for Monitoring

5.4.8.1 Monitoring Objectives

- A. **Process Efficiency Monitoring:** Tracking the time taken for application processing, approvals, and payments.
- B. **Revenue Collection Monitoring:** Ensuring accurate collection of miscellaneous fees, penalties, and service charges.
- C. **Compliance Monitoring:** Verifying adherence to municipal policies, regulations, and legal provisions.
- D. **Stakeholder Accountability:** Assessing the performance of assessors, and state authorities.

5.4.8.2 Monitoring Mechanisms

- A. **Automated System Monitoring:** Use of digital tools to track application status, payment completion, and redressal timelines.
- B. **Periodic Audits & Inspections:** Regular financial and operational audits to ensure compliance with local acts.
- C. **Grievance Redressal Tracking:** Monitoring complaints, response times, and resolution effectiveness.
- D. **Performance Dashboards & Reports:** Generating reports on revenue collection trends, outstanding dues, and efficiency metrics.

5.4.8.3 Monitoring Indicators

- A. **Turnaround Time (TAT) Analysis:** Measuring time taken at each stage of miscellaneous collection (application to certification).
- B. **Revenue Leakage Detection:** Identifying discrepancies or potential revenue loss due to errors or fraud.
- C. **Service Level Compliance:** Ensuring services are delivered within prescribed timelines and as per guidelines.
- D. **Escalation & Resolution Rate:** Tracking the rate of escalated cases and their resolution within deadlines.

5.4.8.4 Corrective Actions in Monitoring

- A. **Utilizing integrated IT solutions:** Using integrated systems with accurate assigning of major and minor codes as per NMAM for efficient G2G and G2C services delivery.
- B. **System Enhancements:** Upgrading digital platforms for real-time tracking and better transparency.
- C. **Policy Adjustments:** Revising municipal guidelines based on monitoring insights to improve efficiency.
- D. **Training & Capacity Building:** Conducting upskilling workshops for requisite ULB staff to enhance monitoring effectiveness.
- E. **Enforcement Measures:** Implementing penalties for non-compliance or delays in revenue collection.

5.5 Reports and KPIs

Reports and KPIs are documents / metrics that present information in an organized format for various stakeholders after thorough investigation or consideration by an appointed person or body at the ULB.

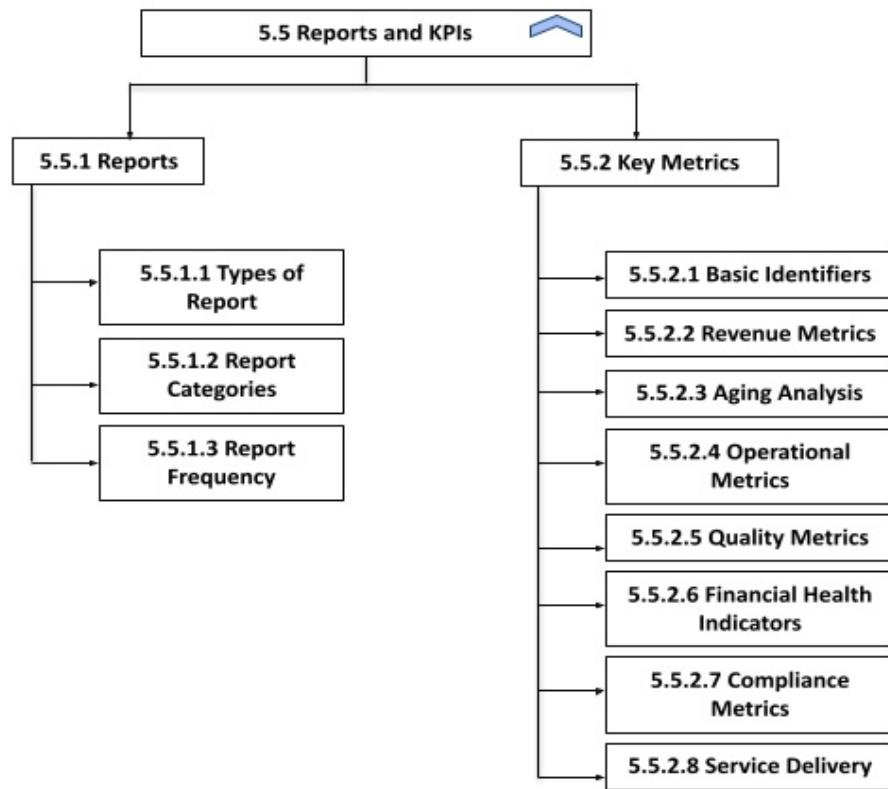


Fig 15: Taxonomy for Reports & KPIs

5.5.1 Reports

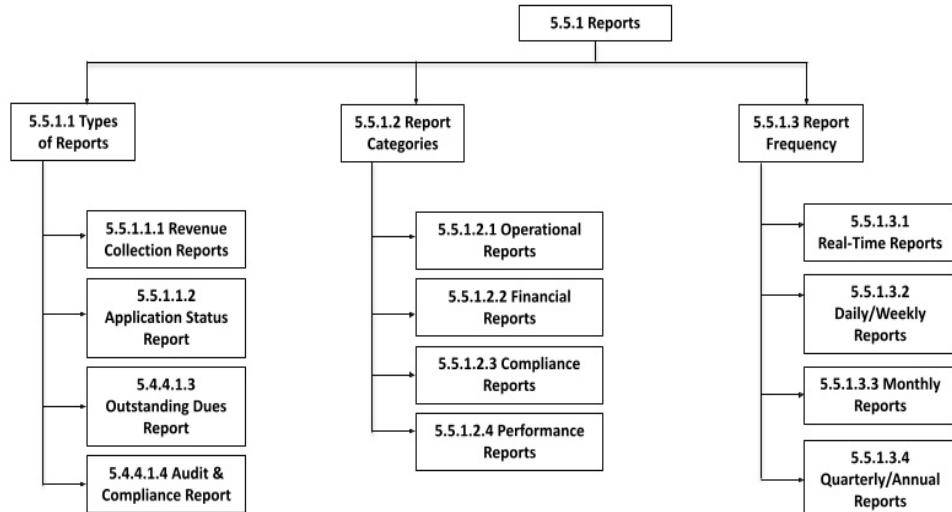


Fig 16: Taxonomy for Reports

5.5.1.1 Types of Reports

5.5.1.1.1 *Revenue Collection Report*

- A report summarizing the total revenue collected from various miscellaneous charges, fees, and fines.
- Purpose: To track total collections, identify outstanding payments, and analyse revenue trends.

5.5.1.1.2 *Application Status Report*

- A report detailing the current status of all applications (approved, pending, rejected, escalated, etc.).
- Purpose: To monitor the processing of applications, identify delays, and ensure timely processing.

5.5.1.1.3 *Outstanding Dues Report*

- A report listing all unpaid or partially paid applications and associated dues.
- Purpose: To track pending payments and notify stakeholders for recovery actions.

5.5.1.1.4 *Audit & Compliance Report*

- A report that ensures compliance with municipal regulations, highlighting discrepancies or non-compliance cases.
- Purpose: To ensure that the collection process adheres to all legal requirements, identifying potential issues for further investigation.

5.5.1.1.5 *Penalty & Late Fee Report*

- A report summarizing penalties and late fees applied on overdue payments.
- Purpose: To monitor penalties and ensure correct application based on overdue payments.

5.5.1.1.6 *Reconciliation Report*

- A report detailing the reconciliation of payments made against outstanding bills, highlighting discrepancies.
- Purpose: To ensure that the collected funds are properly allocated and match the expected revenue.

- Purpose: To track complaints, monitor response times, and evaluate the effectiveness of the grievance redressal mechanism.

5.5.1.2 Report Categories

5.5.1.2.1 *Operational Reports*

- Purpose: To provide a snapshot of daily or weekly activities in the revenue collection process, such as the number of applications processed or payments received.
- Examples: Daily Transaction Summary, Weekly Collection Report

5.5.1.2.2 *Financial Reports*

- Purpose: To track financial transactions, ensuring that all revenues are accounted for and properly categorized.
- Examples: Monthly Revenue Report, Budget Vs Actual Revenue Report

5.5.1.2.3 *Audit & Compliance Reports*

- Purpose: To ensure that all processes in the miscellaneous collection follow legal and regulatory standards.
- Examples: Tax Compliance Report, Legal Audit Report

5.5.1.2.4 *Performance Reports*

- Purpose: To evaluate the performance of, assessors, and other stakeholders involved in the collection process.
- Examples: Stakeholder Performance Evaluation Report, Service Level Agreement (SLA) Compliance Report

5.5.1.3 Report Frequency

5.5.1.3.1 *Real-Time Reports*

- Definition: Instant reports generated as transactions or actions occur.
- Purpose: To provide up-to-date information on application status or payment completion.

5.5.1.3.2 *Daily/Weekly Reports*

- Definition: Reports summarizing daily or weekly activities such as the number of

applications processed or fees collected.

- Purpose: To monitor day-to-day progress and identify bottlenecks.

5.5.1.3.3 ***Monthly Reports***

- Definition: Monthly summaries of revenue, application status, and compliance.
- Purpose: To track longer-term trends and performance metrics.

5.5.1.3.4 ***Quarterly/Annual Reports***

- Definition: Reports evaluating the overall performance of the miscellaneous collection process over a quarter or year.
- Purpose: To assess the success of the collection process and guide future planning.

5.5.2 Key Performance Indicators (KPIs)

A well-defined set of Key Performance Indicators (KPIs) ensures transparency, efficiency, and financial accountability in miscellaneous collections. Below is an in-depth KPI framework, categorized based on essential parameters:

5.5.2.1 Revenue & Financial Performance KPIs

KPI	Formula / Measurement	Purpose
Contribution of Miscellaneous Collection to Total Revenue	$(\text{Miscellaneous Revenue} / \text{Total Municipal Revenue}) \times 100$	Assesses the significance of miscellaneous income in overall finances.
Growth Rate of Miscellaneous Revenue	$((\text{Current Period Revenue} - \text{Previous Period Revenue}) / \text{Previous Period Revenue}) \times 100$	Tracks year-over-year growth in miscellaneous income.
Variance in Revenue Recognition vs. Realization	$(\text{Recognized Revenue} - \text{Realized Revenue})$	Identifies gaps between expected and actual revenue.
Revenue Recovery Rate	$(\text{Collected Amount} / \text{Total Due}) \times 100$	Measures efficiency in revenue collection.
Profit on Disposal of Fixed Assets	$(\text{Selling Price} - \text{Written Down Value})$	Evaluates financial gains from asset disposals.
Insurance Claim Settlement Ratio	$(\text{Recovered Amount} / \text{Total Claimed Amount}) \times 100$	Assesses the success rate of insurance claim recoveries

5.5.2.2 Efficiency & Operational KPIs

KPI	Formula/Measurement	Purpose
Average Time for Collection Processing	Total Processing Time / Number of Transactions	Measures efficiency in processing collections.
Percentage of Digital Transactions	(Digital Payments / Total Transactions) × 100	Tracks the adoption of digital payment modes.
Collection Efficiency by Source	(Amount Collected per Source / Total Collection) × 100	Identifies which sources contribute the most.
Average Time for Deposit Forfeiture Processing	Time Taken from Non-Compliance to Forfeiture	Measures effectiveness in handling forfeited deposits
Unclaimed Refund Settlement Rate	(Settled Unclaimed Refunds / Total Unclaimed Refunds) × 100	Tracks efficiency in refund reconciliation.

5.5.2.3 Compliance & Audit KPIs

KPI	Formula/Measurement	Purpose
Percentage of Transactions Cleared in Audits	(Audited & Cleared Transactions / Total Transactions) × 100	Ensures accuracy and adherence to financial guidelines.
Number of Compliance Violations	Count of Policy/Regulation Breaches	Identifies gaps in compliance.
Approval Processing Time	Total Time for Approval / Number of Transactions	Measures delays in authorization processes.
Accuracy of Financial Reporting	(Correctly Classified Transactions / Total Transactions) × 100	Ensures proper categorization of miscellaneous income.
Liabilities Written Back as a Percentage of Total Liabilities	(Liabilities Written Back / Total Liabilities) × 100	Evaluates financial adjustments

5.5.2.4 Reporting & Governance KPIs

KPI	Formula/Measurement	Purpose
Timeliness of Report Submission	$(\text{Reports Submitted on Time} / \text{Total Reports}) \times 100$	Measures adherence to reporting schedules.
Variance in Budget vs. Actual Miscellaneous Income	$(\text{Budgeted Misc. Income} - \text{Actual Misc. Income}) / \text{Budgeted Misc. Income} \times 100$	Identifies financial planning accuracy.
Percentage of Miscellaneous Income Allocated to Budgeted Expenses	$(\text{Allocated Miscellaneous Income} / \text{Total Miscellaneous Income}) \times 100$	Tracks fund utilization efficiency.
Average Time Taken for Financial Reconciliation	$\text{Total Time for Reconciliation} / \text{Number of Transactions}$	Ensures timely financial adjustments

5.5.2.5 Risk Management KPIs

KPI	Formula/Measurement	Purpose
Percentage of Miscellaneous Income at Risk	$(\text{Disputed or Unconfirmed Revenue} / \text{Total Miscellaneous Income}) \times 100$	Identifies potential revenue risks.
Number of Unresolved Revenue Disputes	Count of Open Cases	Measures financial risks in collections.
Write-Off Rate for Unrecoverable Miscellaneous Income	$(\text{Written-Off Amount} / \text{Total Miscellaneous Revenue}) \times 100$	Tracks revenue losses due to uncollectible amounts.

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