

Appendix I : Revenue Receipts of Municipal Corporations

(₹ lakh)

Item	ANDHRA PRADESH					ARUNACHAL PRADESH				
	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 RECEIPTS (A-I)	1,81,524	2,30,302	2,53,873	2,80,795	4,33,431	1,614	2,781	10,799	-	-
A. Tax Revenue (1 - 16)	74,851	82,957	96,740	1,23,480	1,65,989	-	-	-	-	-
1 Property Tax	70,284	79,388	89,086	1,13,931	1,49,204	-	-	-	-	-
2 Water Tax	1,588	1,411	1,759	2,583	4,567	-	-	-	-	-
3 Sewerage/Drainage Tax	47	46	190	1,078	1,787	-	-	-	-	-
4 Conservancy/Latrine Tax	47	46	190	598	2,413	-	-	-	-	-
5 Lighting Tax	62	61	208	758	1,748	-	-	-	-	-
6 Education Tax	101	99	200	190	232	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	3	1	0.3	0.4	4	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	1,736	1,517	3,380	2,725	3,735	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	1.0	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	58	57	68	82	85	-	-	-	-	-
15 Other Taxes	1,008	527	1,787	1,727	2,257	-	-	-	-	-
16 Tax Remission & Refund	-82.4	-196	-128	-193	-44.6	-	-	-	-	-
B. Assigned Revenues & Compensations	28,771	37,749	36,789	29,242	51,048	-	-	-	-	-
1 Taxes and Duties collected by others	28,766	37,747	36,789	29,242	50,806	-	-	-	-	-
2 Compensation in lieu of Taxes/Duties	2	1	0.1	-	172	-	-	-	-	-
3 Compensations in lieu of Concessions	4	-	-	-	70	-	-	-	-	-
C. Rental Income from Municipal Properties	6,646	7,057	8,573	9,244	13,554	-	-	-	-	-
1 Of which: Rent from Civic Amenities	6,417	6,946	8,354	9,083	12,434	-	-	-	-	-
2 Of which: Rent from Office Buildings	229	111	219	161	1,120	-	-	-	-	-
D. Fees and User Charges	57,656	54,835	75,901	96,294	1,47,245	236	181	264	-	-
1 Empanelment & Registration Charges	157	18	51	49	79	-	-	-	-	-
2 Licensing Fees	2,161	2,762	2,803	3,441	6,454	170	126	248	-	-
3 Fees for Grant of Permit	14,349	9,883	21,347	26,958	13,389	-	-	-	-	-
4 Fees for Certificate or Extract	227	1,443	2,409	3,034	3,693	12	14	16	-	-
5 Development Charges	4,127	2,161	2,685	3,548	4,404	-	-	-	-	-
6 Regularisation Fees	782	1,680	4,362	5,207	11,392	-	-	-	-	-
7 Penalties and Fines	1,548	3,177	4,082	3,592	2,728	-	-	-	-	-
8 Other Fees	4,858	3,185	3,639	10,131	7,061	-	-	-	-	-
9 User Charges	25,433	26,503	28,479	33,192	86,267	-	-	-	-	-
10 Entry Fees	154	20	22	148	364	-	-	-	-	-
11 Service / Administrative Charges	3,122	1,869	2,487	x	5,562	53	41	-	-	-
12 Other Charges	735	2,134	3,534	4,643	5,852	-	-	-	-	-
13 Fees Remission and Refund	2	0.8	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	127	127	702	78	5,080	-	-	-	-	-
F. Revenue Grants, Contribution and Subsidies	3,552	18,822	18,797	5,549	39,323	1,328	2,568	10,484	-	-
1 Revenue Grant	1,686	1,602	1,564	928	25,064	1,256	2,568	10,484	-	-
2 Of which: Finance Commission	-	-	-	-	-	-	-	-	-	-
3 Of which: Central Government	-	-	-	-	-	931	2,058	8,915	-	-
4 Of which: State Finance Commission	-	-	-	-	-	-	-	-	-	-
5 Of which: State Government	528	263	1,410	434	24,181	325	510	1,568	-	-
6 Re-imbursement of Expenses	45	424	1,264	698	201	-	-	-	-	-
7 Contribution towards Schemes	1,820	16,797	15,969	3,924	14,058	73	-	-	-	-
G. Income from Investment	1,280	781	875	1,597	1,358	50	32	51	-	-
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	1,122	707	847	1,579	1,320	-	-	-	-	-
2 Dividend	-	0.1	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	120	40	1.0	3	23	50	32	51	-	-
H. Interest Earned on Loans	2,543	3,293	4,200	4,972	3,841	-	-	-	-	-
I. Other Income	6,099	24,680	11,297	10,339	5,993	-	0.0	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	ASSAM					BIHAR				
	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 RECEIPTS (A-I)	20,084	21,374	37,174	-	-	72,976	1,09,783	1,22,397	1,30,143	2,11,374
A. Tax Revenue (1 - 16)	8,049	9,514	9,363	-	-	14,679	17,326	20,429	22,184	46,906
1 Property Tax	3,998	5,657	5,090	-	-	14,320	16,231	20,105	21,253	42,903
2 Water Tax	-	-	-	-	-	73	4	32	3	407
3 Sewerage/Drainage Tax	-	-	-	-	-	-	0.0	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	2	0.3	14	216	-
5 Lighting Tax	-	-	-	-	-	-	0.0	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	3	0.9	11	0.1	0.2
8 Tax on Animals	-	-	-	-	-	0.2	0.5	1.4	-	32
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	140	-	-	-
11 Advertisement Tax	-	-	-	-	-	102	404	134	163	756
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	4	2	-	-	639
14 Cess	-	-	-	-	-	0.0	-	23	12	12
15 Other Taxes	4,050	3,857	4,273	-	-	175	544	109	537	2,149
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	8
B. Assigned Revenues & Compensations	-	-	-	-	-	7,661	20,670	16,284	22,493	32,090
1 Taxes and Duties collected by others	-	-	-	-	-	7,661	20,670	16,284	22,493	32,090
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	-	-	-	-	-	1,375	1,201	1,479	2,072	4,443
1 Of which: Rent from Civic Amenities	-	-	-	-	-	1,355	984	1,334	1,913	3,953
2 Of which: Rent from Office Buildings	-	-	-	-	-	0.5	0.9	0.5	0.6	323
D. Fees and User Charges	138	84	100	-	-	3,310	2,431	3,105	8,593	13,222
1 Empanelment & Registration Charges	-	-	-	-	-	17	89	31	1,025	266
2 Licensing Fees	-	-	-	-	-	454	108	499	474	1,035
3 Fees for Grant of Permit	-	-	-	-	-	0.1	6	-	801	858
4 Fees for Certificate or Extract	-	-	-	-	-	21	10	7	16	60
5 Development Charges	-	-	-	-	-	0.1	-	6	159	296
6 Regularisation Fees	-	-	-	-	-	1,587	726	1,139	679	477
7 Penalties and Fines	-	-	-	-	-	238	107	122	448	711
8 Other Fees	-	-	-	-	-	319	385	659	1,898	2,479
9 User Charges	138	84	100	-	-	536	873	475	2,970	5,883
10 Entry Fees	-	-	-	-	-	24	4	0.2	6	27
11 Service / Administrative Charges	-	-	-	-	-	4	49	133	72	1,112
12 Other Charges	-	-	-	-	-	108	74	34	44	20
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	2	-1
E. Sale and Hire Charges	-	-	-	-	-	309	173	217	784	1,862
F. Revenue Grants, Contribution and Subsidies	11,628	11,159	27,534	-	-	44,888	66,236	79,767	71,637	1,11,196
1 Revenue Grant	11,628	11,159	27,534	-	-	44,888	66,236	79,767	71,634	1,11,207
2 Of which: Finance Commission	4,789	4,696	9,810	-	-	-	-	-	-	-
3 Of which: Central Government	159	-	-	-	-	4,117	5,737	11,529	5,338	6,118
4 Of which: State Finance Commission	6,680	6,463	17,724	-	-	-	-	-	-	-
5 Of which: State Government	-	-	-	-	-	11,981	9,969	6,428	9,790	14,897
6 Re-imbursment of Expenses	-	-	-	-	-	-	-	-	0.5	-5
7 Contribution towards Schemes	-	-	-	-	-	-	-	-	2	-6
G. Income from Investment	269	617	176	-	-	139	762	472	1,105	365
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	269	617	176	-	-	83	720	471	1,105	365
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	54	42	-	-	-
H. Interest Earned on Loans	-	-	-	-	-	304	567	526	824	834
I. Other Income	-	-	-	-	-	311	418	117	449	456

Note: -: Data are not available.

Source: Municipal Corporations.