

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

(₹ lakh)

Item	CHHATTISGARH					DELHI				
	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)	1,64,455	1,60,472	1,45,946	1,53,849	1,77,517	14,93,288	13,46,371	14,12,713	20,67,804	21,63,393
A. Tax Revenue (1 - 16)	29,005	35,276	35,905	47,809	56,827	3,02,874	2,70,257	3,58,302	5,79,016	6,57,712
1 Property Tax	20,774	23,810	24,073	26,087	32,906	2,16,437	2,40,224	2,91,072	4,71,000	5,41,000
2 Water Tax	5,609	6,467	6,156	7,425	8,993	-	-	-	-	-
3 Sewerage/Drainage Tax	342	343	438	693	908	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	7	2	3	4	-	-	-	-	-
6 Education Tax	22	27	136	324	162	-	-	-	-	-
7 Vehicle Tax	0.0	-	0.1	5	6	6,788	6,160	4,214	10,008	10,008
8 Tax on Animals	17	15	21	8	6	43	27	14	32	35
9 Electricity Tax	0.1	0.0	10	0.3	0.3	4,231	3,081	4,091	9,216	10,516
10 Professional Tax	0.1	-	-	-	-	-	-	-	-	5,000
11 Advertisement Tax	78	178	229	228	254	-	-	-	-	-
12 Pilgrimage Tax	29	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	22	165	-	40	-	73,197	17,716	57,095	78,660	79,053
14 Cess	0.0	5	542	2	22	1,838	2,955	1,533	3,500	3,500
15 Other Taxes	2,030	3,867	4,025	12,967	13,537	340	93	282	6,600	8,600
16 Tax Remission & Refund	83	392	271	27	29	-	-	-	-	-
B. Assigned Revenues & Compensations	17,998	15,122	19,415	12,162	16,431	2,55,879	1,98,187	2,69,839	2,97,207	3,02,207
1 Taxes and Duties collected by others	8,417	6,547	9,553	3,340	4,189	2,55,879	1,98,187	2,69,839	2,97,207	3,02,207
2 Compensation in lieu of Taxes/Duties	9,581	8,575	9,862	8,822	11,931	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	310	-	-	-	-	-
C. Rental Income from Municipal Properties	2,847	2,425	4,719	8,272	11,544	59,027	68,035	70,135	91,401	99,489
1 Of which: Rent from Civic Amenities	2,585	2,125	4,212	4,565	7,321	24,597	24,271	21,713	28,726	31,473
2 Of which: Rent from Office Buildings	54	44	42	40	43	27,744	36,241	39,016	51,050	55,335
D. Fees and User Charges	12,128	10,520	16,114	20,299	20,264	3,65,589	2,96,203	2,90,515	3,68,151	3,87,468
1 Empanelment & Registration Charges	137	66	83	161	191	271	212	7	742	902
2 Licensing Fees	1,122	408	1,118	2,172	2,373	38,225	23,190	27,166	66,822	75,842
3 Fees for Grant of Permit	281	392	804	873	1,018	53,183	33,743	31,236	89,084	1,02,724
4 Fees for Certificate or Extract	9	33	34	22	25	98	64	11	61	61
5 Development Charges	1,007	1,112	1,340	2,983	4,410	1,251	804	1,751	2,840	2,940
6 Regularisation Fees	3,075	3,335	1,269	364	523	3,002	1,879	3,176	8,690	10,010
7 Penalties and Fines	592	369	4,190	589	668	1,163	1,184	961	1,160	1,160
8 Other Fees	3,226	1,711	2,738	4,175	3,474	7,414	1,270	2,095	4,439	4,978
9 User Charges	1,615	1,939	2,197	7,055	5,308	1,60,410	1,41,505	1,55,008	1,86,674	1,81,881
10 Entry Fees	65	2	6	59	100	20	-	1.0	1.0	11
11 Service / Administrative Charges	585	690	1,004	891	1,079	1,00,600	92,257	69,126	5,560	4,381
12 Other Charges	401	456	1,248	540	637	509	421	388	2,563	3,063
13 Fees Remission and Refund	14	6	82	415	456	-556	-327	-411	-485	-485
E. Sale and Hire Charges	829	919	1,747	1,755	3,030	7,802	26,538	11,227	18,899	19,224
F. Revenue Grants, Contribution and Subsidies	94,444	90,156	62,015	54,527	60,950	4,26,255	4,30,177	3,44,395	4,65,621	4,46,299
1 Revenue Grant	78,236	70,318	39,813	31,898	40,018	4,21,388	4,23,198	3,38,646	4,57,381	4,38,059
2 Of which: Finance Commission	-	-	-	-	-	-	-	-	-	-
3 Of which: Central Government	22,857	11,480	10,752	7,220	6,070	8,993	8,706	5,648	8,887	4,948
4 Of which: State Finance Commission	5	493	558	1,208	1,327	2,48,184	2,03,491	1,62,982	2,24,600	2,50,000
5 Of which: State Government	-	81	533	179	451	1,63,904	2,10,865	1,70,015	2,23,894	1,83,111
6 Re-imbursement of Expenses	14,150	19,837	22,203	20,024	20,259	4,109	6,363	5,146	7,590	7,590
7 Contribution towards Schemes	2,058	-	-	2,605	673	758	615	603	650	650
G. Income from Investment	2,768	1,363	1,262	3,017	2,148	75,077	56,461	67,924	71,594	75,532
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	2,532	1,012	1,023	2,797	1,848	59,508	52,087	63,233	53,274	54,910
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	59	-	-	-	-	-	-	-	-
5 Others	237	291	238	220	300	15,568	4,374	4,691	18,320	20,622
H. Interest Earned on Loans	3,737	3,785	3,688	3,504	3,846	115	-	2	2	2
I. Other Income	700	906	1,082	2,504	2,478	671	513	375	1,75,913	1,75,460

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

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

(₹ lakh)

Item	GOA					GUJARAT				
	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)	4,307	5,265	5,610	5,132	7,641	9,15,675	9,83,947	10,97,605	11,98,949	16,29,048
A. Tax Revenue (1 - 16)	2,158	2,224	2,523	2,469	3,224	3,21,299	3,33,486	3,73,048	4,54,034	5,92,988
1 Property Tax	1,970	2,035	2,323	2,272	3,000	1,29,375	1,40,301	1,58,939	2,01,566	2,75,697
2 Water Tax	-	-	-	-	-	57,721	58,130	64,752	75,666	95,979
3 Sewerage/Drainage Tax	-	-	-	-	-	14,431	15,492	16,495	16,299	20,729
4 Conservancy/Latrine Tax	-	-	-	-	-	46,100	46,928	48,702	55,028	74,955
5 Lighting Tax	-	-	-	-	-	1,429	1,458	1,414	1,509	3,365
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	20,342	19,319	28,197	34,613	37,607
8 Tax on Animals	-	-	-	-	-	-	-	16	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	44,871	38,340	45,471	48,296	53,935
11 Advertisement Tax	188	189	200	196	224	-	0.5	17	90	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	1,424	-	-
14 Cess	-	-	-	-	-	-	-	-	-	667
15 Other Taxes	-	-	-	-	-	7,031	13,517	7,621	20,965	30,053
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	-	-	-	-	-	2,30,940	2,31,031	2,30,332	2,59,851	2,70,304
1 Taxes and Duties collected by others	-	-	-	-	-	1,039	1,129	1,350	1,425	1,530
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	2,16,488	2,16,488	2,16,686	2,42,955	2,54,421
3 Compensations in lieu of Concessions	-	-	-	-	-	13,414	13,414	12,296	15,471	14,353
C. Rental Income from Municipal Properties	234	326	407	262	474	14,957	7,428	15,343	20,110	56,560
1 Of which: Rent from Civic Amenities	145	122	184	111	222	8,593	2,901	4,972	6,479	8,198
2 Of which: Rent from Office Buildings	88	203	223	151	251	6,364	4,527	10,371	13,632	48,361
D. Fees and User Charges	1,176	1,401	1,680	1,469	2,510	1,73,564	1,34,964	2,10,526	2,35,075	4,08,814
1 Empanelment & Registration Charges	-	-	-	-	-	806	186	427	835	1,066
2 Licensing Fees	241	244	316	343	1,236	2,157	1,247	1,823	2,549	2,642
3 Fees for Grant of Permit	290	530	498	340	450	17,357	16,783	30,922	31,098	36,764
4 Fees for Certificate or Extract	14	11	15	17	26	176	111	144	168	218
5 Development Charges	-	-	-	-	-	79,155	63,801	81,376	82,305	1,97,526
6 Regularisation Fees	-	-	-	-	-	32,902	17,726	49,479	61,454	1,06,038
7 Penalties and Fines	11	7	20	16	18	2,320	2,364	2,921	3,184	3,269
8 Other Fees	90	71	73	89	96	22,537	20,163	25,163	30,873	34,988
9 User Charges	520	526	755	660	682	7,751	6,931	9,133	12,004	15,259
10 Entry Fees	-	-	-	-	-	3,171	807	1,995	4,237	4,667
11 Service / Administrative Charges	11	12	3	4	3	1,305	1,969	1,298	1,010	814
12 Other Charges	-	-	-	-	-	3,926	2,875	5,845	5,359	5,564
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	12	24	22	5	20	2,659	2,186	3,285	3,132	3,466
F. Revenue Grants, Contribution and Subsidies	196	539	426	572	687	94,500	1,73,694	1,72,699	1,27,684	1,65,716
1 Revenue Grant	196	539	426	572	687	92,123	1,69,672	1,69,396	1,24,421	1,62,496
2 Of which: Finance Commission	-	-	-	-	-	50,788	1,08,658	1,07,546	66,694	94,019
3 Of which: Central Government	-	-	-	-	-	3,133	1,150	956	3,656	6,350
4 Of which: State Finance Commission	-	-	-	-	-	-	-	-	-	-
5 Of which: State Government	-	-	-	-	-	29,857	51,034	52,202	41,762	47,337
6 Re-imbursment of Expenses	-	-	-	-	-	-	-	-	-	-
7 Contribution towards Schemes	-	-	-	-	-	2,377	4,022	3,303	3,263	3,221
G. Income from Investment	445	557	360	300	550	40,548	40,746	38,110	36,608	43,083
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	445	557	360	300	550	31,567	30,450	28,218	23,508	32,685
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	5,199	4,576	4,950	6,210	6,600
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	3,782	5,720	4,942	6,890	3,798
H. Interest Earned on Loans	59	161	179	37	141	7	3	10	18	4,188
I. Other Income	26	33	14	17	36	37,201	60,409	54,253	62,439	83,929

Note: -: Data are not available.

Source: Municipal Corporations.