

Appendix I

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

(₹ lakh)

Item	HARYANA					HIMACHAL 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)	2,24,463	1,83,476	2,72,284	3,64,347	5,37,963	10,698	11,368	6,875	7,644	13,226
A. Tax Revenue (1 - 16)	47,749	53,786	44,106	65,063	1,28,259	2,293	2,645	2,468	2,423	4,488
1 Property Tax	31,238	39,620	34,162	48,167	85,867	2,189	2,605	2,436	2,385	4,456
2 Water Tax	2,698	2,515	764	2,167	10,800	81	4	6	15	-
3 Sewerage/Drainage Tax	727	-	-	2	6	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	0.9	1	3	7	10	-	-	-	-	-
9 Electricity Tax	10,262	10,140	3,053	2,991	13,126	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	15	-	-	-	-
11 Advertisement Tax	1,825	1,205	2,159	3,481	14,360	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	498	102	3,779	7,793	3,126	-	35	23	22	21
15 Other Taxes	501	202	188	456	964	9	0.8	2	2	11
16 Tax Remission & Refund	0.5	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	45,190	18,193	84,727	1,18,155	1,27,763	287	393	248	198	562
1 Taxes and Duties collected by others	43,424	14,321	83,266	1,13,689	1,20,058	259	372	227	182	485
2 Compensation in lieu of Taxes/Duties	1,766	3,872	1,461	4,466	7,705	28	21	21	16	77
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	3,030	1,533	1,590	1,864	1,801	756	710	602	859	1,911
1 Of which: Rent from Civic Amenities	2,409	1,094	1,025	1,198	1,260	474	463	519	693	1,235
2 Of which: Rent from Office Buildings	621	439	565	666	541	53	28	61	61	104
D. Fees and User Charges	11,234	11,281	27,456	27,934	42,795	1,606	1,227	1,282	1,722	3,775
1 Empanelment & Registration Charges	50	4	22	39	42	43	24	24	23	32
2 Licensing Fees	1,172	1,006	1,883	1,181	252	33	84	31	74	174
3 Fees for Grant of Permit	66	80	160	250	530	-	6	1.0	-	-
4 Fees for Certificate or Extract	7	0.3	0.0	0.0	0.2	4	4	4	4	5
5 Development Charges	4,955	5,706	14,941	12,760	20,920	18	18	21	28	40
6 Regularisation Fees	187	407	910	1,220	4,361	15	13	33	13	44
7 Penalties and Fines	119	127	119	110	157	2	31	42	4	4
8 Other Fees	2,095	1,027	5,655	8,608	5,679	458	247	247	502	1,665
9 User Charges	1,550	1,435	2,255	1,745	2,700	788	619	686	837	1,368
10 Entry Fees	18	36	62	117	200	4	0.6	0.9	63	83
11 Service / Administrative Charges	191	1	1	17	29	213	110	66	68	74
12 Other Charges	221	1,134	752	1,269	1,093	30	70	127	106	286
13 Fees Remission and Refund	603	318	695	619	6,832	-	-	-	-	-
E. Sale and Hire Charges	1,018	6,428	7,582	7,135	42,992	77	23	30	40	49
F. Revenue Grants, Contribution and Subsidies	73,009	69,512	63,115	89,018	73,246	5,005	5,730	1,316	1,515	1,522
1 Revenue Grant	60,084	67,045	58,070	88,471	72,302	4,810	5,298	1,283	1,225	1,169
2 Of which: Finance Commission	10,869	11,883	6,511	6,823	7,634	178	-	-	-	-
3 Of which: Central Government	7,501	2,586	3,085	7,417	9,711	1,718	2,245	-	-	-
4 Of which: State Finance Commission	13,977	38,537	41,235	61,632	37,279	459	-	-	-	-
5 Of which: State Government	27,738	14,038	7,239	12,599	17,678	686	1,439	-	-	-
6 Re-imbursement of Expenses	-	-	2,592	-	-	167	403	12	282	301
7 Contribution towards Schemes	12,925	2,467	2,454	547	944	29	29	22	8	52
G. Income from Investment	20,901	10,699	9,390	15,208	10,739	478	413	278	339	368
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	19,213	9,556	8,088	14,305	9,614	238	202	63	128	164
2 Dividend	62	245	114	178	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	1,625	898	1,188	726	1,125	57	14	40	44	45
H. Interest Earned on Loans	-	-	-	-	-	155	189	532	465	449
I. Other Income	22,332	12,043	34,319	39,970	1,10,368	39	39	119	83	102

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

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

(₹ lakh)

Item	JAMMU AND KASHMIR					JHARKHAND				
	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)	14,222	24,524	19,856	3,146	3,336	41,495	44,310	47,814	63,446	53,540
A. Tax Revenue (1 - 16)	-	-	-	-	-	11,835	11,488	13,129	14,790	23,583
1 Property Tax	-	-	-	-	-	10,852	10,970	12,684	14,418	20,004
2 Water Tax	-	-	-	-	-	87	78	-	-	837
3 Sewerage/Drainage Tax	-	-	-	-	-	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	617
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	7	3	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	14
11 Advertisement Tax	-	-	-	-	-	409	186	181	90	787
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	129	251	264	253	1,228
15 Other Taxes	-	-	-	-	-	0.7	0.2	0.3	29	95
16 Tax Remission & Refund	-	-	-	-	-	349	-	-	-	-
B. Assigned Revenues & Compensations	-	-	-	-	-	-	-	-	-	-
1 Taxes and Duties collected by others	-	-	-	-	-	0.3	-	-	-	-
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	147	177	184	188	199	1,266	1,312	2,148	1,716	4,234
1 Of which: Rent from Civic Amenities	147	177	184	188	199	632	916	1,200	950	3,250
2 Of which: Rent from Office Buildings	0.0	0.0	0.0	0.0	-	636	396	948	767	985
D. Fees and User Charges	1,084	1,543	2,500	2,693	2,867	8,378	7,782	7,347	8,497	15,340
1 Empanelment & Registration Charges	-	-	-	-	-	175	141	103	102	234
2 Licensing Fees	296	503	772	804	848	649	803	724	741	986
3 Fees for Grant of Permit	25	-	20	-	-	788	446	762	833	2,113
4 Fees for Certificate or Extract	-	-	-	-	-	35	33	38	61	67
5 Development Charges	16	26	20	21	25	1,016	917	1,557	1,197	1,955
6 Regularisation Fees	164	193	284	-	-	64	92	43	51	421
7 Penalties and Fines	-	2	21	2	2	634	443	315	848	971
8 Other Fees	350	80	577	550	591	1,473	1,149	716	1,299	1,330
9 User Charges	222	468	695	739	778	3,402	3,688	3,007	3,260	6,699
10 Entry Fees	-	-	-	-	-	124	15	51	105	553
11 Service / Administrative Charges	-	-	-	-	-	9	0.1	0.0	-	6
12 Other Charges	11	271	111	577	623	-	-	-	-	7
13 Fees Remission and Refund	-	-	-	-	-	10	55	31	1	-
E. Sale and Hire Charges	22	-	-	-	-	445	251	740	498	862
F. Revenue Grants, Contribution and Subsidies	12,693	22,579	16,912	-	-	17,134	22,301	22,958	36,361	7,400
1 Revenue Grant	12,693	22,579	16,912	-	-	7,551	9,285	9,162	18,475	7,385
2 Of which: Finance Commission	-	-	-	-	-	38	-	48	330	-
3 Of which: Central Government	-	-	-	-	-	972	869	517	421	10
4 Of which: State Finance Commission	-	-	-	-	-	703	1,354	751	-	-
5 Of which: State Government	12,693	22,579	16,912	-	-	4,085	6,889	7,846	17,724	2,231
6 Re-imbursement of Expenses	-	-	-	-	-	-	-	-	-	-
7 Contribution towards Schemes	-	-	-	-	-	4,900	5,985	6,746	7,548	6
G. Income from Investment	230	225	260	265	270	155	177	164	144	376
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	230	225	260	265	270	155	177	163	144	372
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	-	-	1	-	4
H. Interest Earned on Loans	-	-	-	-	-	561	492	509	597	1,228
I. Other Income	46	-	-	-	-	1,721	508	818	843	516

Note: -: Data are not available.

Source: Municipal Corporations.