

Appendix I

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

(₹ lakh)

Item	MANIPUR					MIZORAM				
	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
<b>TOTAL REVENUE RECEIPTS (A-I)</b>	<b>1,127</b>	<b>959</b>	<b>1,213</b>	-	-	<b>4,058</b>	<b>4,551</b>	<b>4,305</b>	<b>4,539</b>	<b>9,671</b>
<b>A. Tax Revenue (1 - 16)</b>	<b>39</b>	<b>1.8</b>	<b>2.8</b>	-	-	<b>344</b>	<b>308</b>	<b>319</b>	<b>600</b>	<b>550</b>
1 Property Tax	1	0.7	0.4	-	-	344	308	319	600	550
2 Water Tax	-	-	0.0	-	-	-	-	-	-	-
3 Sewerage/Drainage Tax	-	-	0.0	-	-	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	0.2	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	12	1	-	-	-	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	26	-	2	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	-	-	-	-	-
15 Other Taxes	-	-	-	-	-	-	-	-	-	-
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
<b>B. Assigned Revenues &amp; Compensations</b>	<b>784</b>	<b>315</b>	<b>490</b>	-	-	-	-	-	-	-
1 Taxes and Duties collected by others	539	-	-	-	-	-	-	-	-	-
2 Compensation in lieu of Taxes/Duties	245	315	490	-	-	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
<b>C. Rental Income from Municipal Properties</b>	<b>95</b>	<b>49</b>	<b>47</b>	-	-	<b>20</b>	<b>18</b>	<b>28</b>	<b>31</b>	<b>40</b>
1 Of which: Rent from Civic Amenities	92	47	46	-	-	13	14	24	23	40
2 Of which: Rent from Office Buildings	3	1.3	1.4	-	-	6	4	4	8	-
<b>D. Fees and User Charges</b>	<b>188</b>	<b>108</b>	<b>184</b>	-	-	<b>224</b>	<b>136</b>	<b>150</b>	<b>288</b>	<b>264</b>
1 Empanelment & Registration Charges	-	-	-	-	-	-	-	-	-	-
2 Licensing Fees	68	36	37	-	-	29	33	38	61	60
3 Fees for Grant of Permit	-	-	-	-	-	27	26	22	31	50
4 Fees for Certificate or Extract	8	5	7	-	-	11	0.6	1	1	0.7
5 Development Charges	-	-	-	-	-	-	-	-	-	-
6 Regularisation Fees	35	20	88	-	-	-	-	-	-	-
7 Penalties and Fines	-	-	-	-	-	23	16	13	38	-
8 Other Fees	0.04	0.02	0.4	-	-	20	5	6	49	27
9 User Charges	77	48	51	-	-	114	55	70	108	126
10 Entry Fees	-	-	-	-	-	-	-	-	-	-
11 Service / Administrative Charges	-	-	-	-	-	-	-	-	-	-
12 Other Charges	-	-	0.6	-	-	-	-	-	-	-
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	-	-
<b>E. Sale and Hire Charges</b>	<b>5</b>	<b>1</b>	<b>8</b>	-	-	<b>4</b>	<b>3</b>	<b>4</b>	<b>16</b>	<b>50</b>
<b>F. Revenue Grants, Contribution and Subsidies</b>	<b>7</b>	<b>13</b>	<b>295</b>	-	-	<b>2,290</b>	<b>2,859</b>	<b>2,443</b>	<b>2,152</b>	<b>8,707</b>
1 Revenue Grant	7	13	2	-	-	2,205	2,852	2,396	2,125	8,679
2 Of which: Finance Commission	-	-	-	-	-	854	2,098	422	72	-
3 Of which: Central Government	-	-	-	-	-	-	-	-	-	6,565
4 Of which: State Finance Commission	-	-	-	-	-	-	-	-	-	2,081
5 Of which: State Government	7	13	2	-	-	1,351	755	1,974	2,053	33
6 Re-imbursement of Expenses	-	-	-	-	-	7	-	34	27	2
7 Contribution towards Schemes	-	-	293	-	-	78	7	14	-	26
<b>G. Income from Investment</b>	-	-	-	-	-	<b>88</b>	<b>69</b>	<b>99</b>	<b>62</b>	<b>60</b>
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	-	-	-	-	-	88	69	99	62	60
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	-	-	-	-	-
<b>H. Interest Earned on Loans</b>	<b>10</b>	<b>6</b>	<b>11</b>	-	-	-	-	-	-	-
<b>I. Other Income</b>	-	<b>464</b>	<b>175</b>	-	-	<b>1,088</b>	<b>1,159</b>	<b>1,262</b>	<b>1,391</b>	-

Note: -: Data are not available.

Source: Municipal Corporations.

**Report on Municipal Finances**

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

(₹ lakh)

Item	ODISHA					PUNJAB				
	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
<b>TOTAL REVENUE RECEIPTS (A-I)</b>	<b>61,236</b>	<b>69,962</b>	<b>83,075</b>	<b>85,415</b>	<b>1,26,696</b>	<b>1,91,545</b>	<b>2,03,700</b>	<b>2,14,815</b>	<b>2,11,597</b>	<b>2,32,177</b>
<b>A. Tax Revenue (1 - 16)</b>	<b>11,633</b>	<b>13,882</b>	<b>18,994</b>	<b>13,663</b>	<b>18,861</b>	<b>79,587</b>	<b>86,287</b>	<b>92,987</b>	<b>84,484</b>	<b>81,461</b>
1 Property Tax	10,148	13,028	17,496	12,042	16,845	21,379	19,958	21,289	27,922	30,737
2 Water Tax	32	34	67	78	89	6,870	10,118	5,942	6,233	7,854
3 Sewerage/Drainage Tax	107	117	110	113	130	2,608	2,258	2,465	3,953	3,436
4 Conservancy/Latrine Tax	0.2	0.4	0.7	-	-	-	-	-	-	-
5 Lighting Tax	220	230	263	276	325	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	420
9 Electricity Tax	-	-	-	-	-	2,361	7,169	965	1,089	2,972
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	1,103	387	1,045	1,136	1,451	3,573	427	2,222	1,996	2,324
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	23	19	13	17	22	4,270	5,368	5,200	4,798	560
14 Cess	-	-	-	-	-	302	189	892	630	629
15 Other Taxes	0.05	68	-	-	-	36,882	40,801	54,012	37,863	32,529
16 Tax Remission & Refund	-	-	-	-	-	1,342	-	-	-	-
<b>B. Assigned Revenues &amp; Compensations</b>	<b>24,240</b>	<b>20,747</b>	<b>23,179</b>	<b>26,187</b>	<b>30,260</b>	<b>40,828</b>	<b>52,723</b>	<b>53,575</b>	<b>60,695</b>	<b>98,995</b>
1 Taxes and Duties collected by others	-	-	-	-	-	8,312	14,657	14,250	14,409	17,252
2 Compensation in lieu of Taxes/Duties	24,240	20,747	23,179	26,187	30,260	28,776	33,382	34,233	42,659	77,373
3 Compensations in lieu of Concessions	-	-	-	-	-	3,740	4,684	5,091	3,627	4,370
<b>C. Rental Income from Municipal Properties</b>	<b>951</b>	<b>801</b>	<b>1,145</b>	<b>1,373</b>	<b>1,838</b>	<b>2,070</b>	<b>2,358</b>	<b>2,250</b>	<b>2,572</b>	<b>3,618</b>
1 Of which: Rent from Civic Amenities	946	791	1,143	1,369	1,834	779	636	973	1,223	1,741
2 Of which: Rent from Office Buildings	4	10	2	4	4	1,292	1,721	1,277	1,349	1,877
<b>D. Fees and User Charges</b>	<b>5,576</b>	<b>6,131</b>	<b>10,780</b>	<b>11,453</b>	<b>15,526</b>	<b>16,684</b>	<b>16,569</b>	<b>18,703</b>	<b>21,425</b>	<b>35,823</b>
1 Empanelment & Registration Charges	0.7	0.09	0.2	0.1	-	171	193	365	553	252
2 Licensing Fees	626	973	1,305	1,142	1,189	371	402	378	450	539
3 Fees for Grant of Permit	788	1,539	4,677	3,283	6,775	1,731	1,173	2,907	3,211	3,423
4 Fees for Certificate or Extract	0.01	0.06	0.02	0.06	0.07	0.5	0.3	0.09	0.2	1
5 Development Charges	218	116	512	1,994	715	1,264	1,131	2,056	2,621	13,553
6 Regularisation Fees	-	0.6	-	85	-	2,976	810	1,997	2,185	2,720
7 Penalties and Fines	111	86	185	77	101	262	235	468	561	846
8 Other Fees	545	465	400	552	1,585	5,624	7,537	4,641	6,522	7,669
9 User Charges	2,880	1,654	2,905	3,372	4,202	1,891	2,968	2,002	2,591	3,799
10 Entry Fees	5	21	12	38	87	-	-	-	-	-
11 Service / Administrative Charges	16	8	4	15	17	-	-	-	-	-
12 Other Charges	386	1,270	780	895	855	2,207	2,118	3,851	2,894	3,020
13 Fees Remission and Refund	-	-	-	-	-	186	-	39	-164	-
<b>E. Sale and Hire Charges</b>	<b>153</b>	<b>229</b>	<b>451</b>	<b>442</b>	<b>593</b>	<b>204</b>	<b>318</b>	<b>670</b>	<b>1,176</b>	<b>1,933</b>
<b>F. Revenue Grants, Contribution and Subsidies</b>	<b>13,635</b>	<b>21,503</b>	<b>24,387</b>	<b>28,512</b>	<b>55,584</b>	<b>26,098</b>	<b>24,706</b>	<b>18,209</b>	<b>10,571</b>	<b>8,464</b>
1 Revenue Grant	7,695	19,223	20,989	25,219	40,760	12,612	15,977	14,893	8,242	4,749
2 Of which: Finance Commission	-	-	-	-	-	9,725	8,865	2,434	4,418	1,389
3 Of which: Central Government	6,335	16,385	19,198	18,766	9,200	1,572	1,992	1,081	722	586
4 Of which: State Finance Commission	1,351	2,838	1,682	6,453	31,560	-	-	-	-	-
5 Of which: State Government	-	-	-	-	-	1,315	5,119	11,379	3,102	2,774
6 Re-imbursement of Expenses	3,344	59	80	-	11,037	-	-	3,316	2,329	3,715
7 Contribution towards Schemes	2,596	2,221	3,318	3,293	3,787	13,487	8,730	-	-	-
<b>G. Income from Investment</b>	<b>2,532</b>	<b>2,572</b>	<b>1,992</b>	<b>2,135</b>	<b>2,175</b>	<b>959</b>	<b>858</b>	<b>547</b>	<b>1,408</b>	<b>1,507</b>
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	1,955	1,942	1,110	1,098	2,175	886	858	535	1,408	1,507
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	577	630	882	1,037	-	73	0.5	11	0.3	-
<b>H. Interest Earned on Loans</b>	<b>2,501</b>	<b>4,033</b>	<b>2,099</b>	<b>1,629</b>	<b>1,831</b>	<b>267</b>	<b>68</b>	<b>39</b>	<b>500</b>	<b>52</b>
<b>I. Other Income</b>	<b>15</b>	<b>63</b>	<b>48</b>	<b>20</b>	<b>27</b>	<b>24,846</b>	<b>19,813</b>	<b>27,837</b>	<b>28,768</b>	<b>325</b>

Note: -: Data are not available.

Source: Municipal Corporations.