

Appendix I

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

(₹ lakh)

Item	RAJASTHAN					SIKKIM				
	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)	1,23,209	1,36,296	1,62,653	2,46,551	2,97,152	1,422	2,891	2,500	2,691	3,109
A. Tax Revenue (1 - 16)	11,693	12,464	9,442	19,158	24,885	95	56	62	117	120
1 Property Tax	10,527	12,452	9,328	18,624	24,365	-	-	-	-	-
2 Water Tax	-	0.3	-	0.1	0.2	-	-	-	-	-
3 Sewerage/Drainage Tax	11	7	39	29	15	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	200	200	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	-	-	-	-	-	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	-	-	-	-	-
15 Other Taxes	45	6	75	305	305	95	56	62	117	120
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	89,774	99,115	1,12,002	1,40,372	1,48,921	-	-	-	-	-
1 Taxes and Duties collected by others	-	-	-	-	-	-	-	-	-	-
2 Compensation in lieu of Taxes/Duties	89,774	99,115	1,12,002	1,40,372	1,48,921	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	802	755	1,253	3,055	3,472	121	99	76	135	139
1 Of which: Rent from Civic Amenities	-	-	-	-	-	120	99	76	76	80
2 Of which: Rent from Office Buildings	-	-	-	-	-	1.2	0.3	0.3	1.0	1.0
D. Fees and User Charges	16,381	16,266	27,883	44,416	58,714	627	481	528	623	661
1 Empanelment & Registration Charges	-	-	-	-	-	0.9	0.8	1.0	2	2
2 Licensing Fees	-	-	-	-	-	162	151	166	180	185
3 Fees for Grant of Permit	-	-	-	-	-	18	6	7	14	16
4 Fees for Certificate or Extract	-	-	-	-	-	0.7	0.2	0.3	0.6	0.6
5 Development Charges	-	-	-	-	-	-	-	-	-	-
6 Regularisation Fees	-	-	-	-	-	14	11	17	18	20
7 Penalties and Fines	-	-	-	-	-	10	10	20	20	20
8 Other Fees	-	-	-	-	-	40	8	18	18	19
9 User Charges	-	-	-	-	-	380	292	297	369	397
10 Entry Fees	-	-	-	-	-	-	-	-	-	-
11 Service / Administrative Charges	-	-	-	-	-	-	-	-	-	-
12 Other Charges	-	-	-	-	-	0.9	2	3	3	3
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	890	2,535	4,675	26,283	46,292	6	10	14	14	18
F. Revenue Grants, Contribution and Subsidies	735	1,123	5,414	7,215	7,806	504	2,145	1,775	1,751	2,121
1 Revenue Grant	-	-	-	-	-	481	2,090	1,775	1,726	2,095
2 Of which: Finance Commission	-	-	-	-	-	-	-	-	-	-
3 Of which: Central Government	-	-	-	-	-	432	1,464	1,204	1,027	1,325
4 Of which: State Finance Commission	-	-	-	-	-	49	626	571	699	770
5 Of which: State Government	-	-	-	-	-	-	-	-	-	-
6 Re-imbusement of Expenses	-	-	-	-	-	23	54	-	25	26
7 Contribution towards Schemes	-	-	-	-	-	-	-	-	-	-
G. Income from Investment	2,304	4,037	1,484	5,752	6,683	69	99	46	50	50
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	-	-	-	-	-	-	84	-	-	-
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	31	16	28	30	30
H. Interest Earned on Loans	-	-	-	-	-	-	-	-	-	-
I. Other Income	629	-	500	300	380	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

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

(₹ lakh)

Item	TAMIL NADU					TELANGANA				
	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)	5,94,682	6,42,944	6,36,499	7,72,908	8,83,387	3,63,798	3,46,326	4,03,681	4,57,342	4,76,231
A. Tax Revenue (1 - 16)	2,02,123	2,00,121	2,18,084	3,52,540	3,91,085	1,80,676	1,97,083	2,07,233	2,23,743	2,39,552
1 Property Tax	1,06,237	65,254	75,121	2,15,577	2,40,560	1,80,021	1,96,298	1,25,858	1,37,816	2,37,631
2 Water Tax	22,330	23,036	22,227	43,260	48,586	188	187	284	924	975
3 Sewerage/Drainage Tax	1,289	1,409	1,461	2,547	2,774	-	-	16,107	16,850	-
4 Conservancy/Latrine Tax	509	565	593	1,114	1,203	-	-	48,320	50,549	-
5 Lighting Tax	678	754	790	1,485	1,604	-	-	16,107	16,850	-
6 Education Tax	8,853	9,288	10,027	21,277	23,761	-	-	-	-	-
7 Vehicle Tax	-	-	224	-	-	-	-	-	-	-
8 Tax on Animals	1.0	1.0	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	58,879	98,197	1,06,004	61,164	66,528	-	-	-	-	-
11 Advertisement Tax	2,910	1,130	1,204	418	88	144	182	231	531	652
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	-	11	-	-	-
15 Other Taxes	437	487	433	5,698	5,981	322	404	327	223	294
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	78,479	79,093	85,905	1,00,124	1,31,852	46,178	96	-	4,400	10,102
1 Taxes and Duties collected by others	78,372	79,088	85,886	1,00,121	1,31,550	45,422	96	-	4,400	10,102
2 Compensation in lieu of Taxes/Duties	107	5	20	2	302	756	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	0.07	-	-	-	-
C. Rental Income from Municipal Properties	27,495	20,318	23,460	17,289	24,262	987	1,056	1,887	1,728	2,352
1 Of which: Rent from Civic Amenities	19,394	16,332	18,390	14,401	16,471	775	871	1,600	1,373	1,888
2 Of which: Rent from Office Buildings	7,580	3,604	4,595	2,664	7,518	212	185	287	355	464
D. Fees and User Charges	77,558	76,026	91,317	83,933	1,01,744	1,31,399	98,578	1,53,091	1,94,758	1,83,673
1 Empanelment & Registration Charges	208	162	107	1,700	157	118	73	71	198	94
2 Licensing Fees	11,272	12,234	13,386	8,669	14,837	4,832	5,522	7,000	10,478	11,510
3 Fees for Grant of Permit	4,851	4,590	6,714	6,864	8,114	92,993	67,573	1,02,258	1,27,525	99,228
4 Fees for Certificate or Extract	466	356	336	350	366	184	112	138	312	359
5 Development Charges	12,415	9,575	11,396	9,433	10,756	17,989	14,702	32,610	42,979	54,033
6 Regularisation Fees	418	453	559	619	646	694	466	783	1,130	1,170
7 Penalties and Fines	3,184	2,401	3,556	3,127	3,630	861	714	856	702	942
8 Other Fees	2,158	2,374	4,559	1,675	1,832	8,730	4,700	2,433	2,405	3,424
9 User Charges	32,408	33,404	38,916	34,797	40,935	2,812	2,723	3,706	6,710	6,370
10 Entry Fees	181	308	178	333	494	426	143	137	407	330
11 Service / Administrative Charges	9,551	9,357	10,984	15,557	18,315	1,482	1,693	2,777	1,841	6,021
12 Other Charges	446	813	626	809	1,663	279	196	290	49	161
13 Fees Remission and Refund	-	-	-	-	-	-1.1	-37	32	21	31
E. Sale and Hire Charges	4,074	5,766	1,869	1,346	921	75	84	133	189	216
F. Revenue Grants, Contribution and Subsidies	1,56,332	2,12,751	1,68,073	1,81,963	1,91,556	693	40,861	38,103	27,961	37,000
1 Revenue Grant	1,46,895	1,68,791	1,39,682	1,67,263	1,88,544	630	40,827	37,417	27,961	37,000
2 Of which: Finance Commission	33,807	27,339	28,644	36,786	49,986	-	-	-	-	-
3 Of which: Central Government	2,457	2,091	693	3,287	3,707	-	-	6	-	-
4 Of which: State Finance Commission	58,073	48,742	46,785	55,343	55,759	20	-	9	-	-
5 Of which: State Government	11,559	13,432	9,604	8,869	10,885	210	-	81	0.2	-
6 Re-imbusement of Expenses	1,010	303	220	50	160	35	-	632	-	-
7 Contribution towards Schemes	8,427	43,658	28,171	14,650	2,852	28	34	53	0.07	-
G. Income from Investment	24,460	25,925	22,214	15,059	14,331	156	102	128	143	99
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	8,202	7,331	8,012	4,671	5,338	76	2	-	30	30
2 Dividend	35	7	332	4	9	-	-	-	6	-
3 Income from Projects taken up on Commercial Basis	286	217	244	265	220	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	15,938	18,370	13,627	10,119	8,764	80	100	128	107	69
H. Interest Earned on Loans	5,509	5,404	7,287	5,137	4,722	1,659	2,185	2,092	4,230	3,064
I. Other Income	18,653	17,540	18,290	15,520	22,913	1,974	6,280	1,015	190	174

Note: -: Data are not available.

Source: Municipal Corporations.