

**Appendix I**

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

(₹ lakh)

Item	TRIPURA					UTTAR 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
<b>TOTAL REVENUE RECEIPTS (A-I)</b>	<b>12,765</b>	<b>12,395</b>	<b>28,317</b>	<b>23,957</b>	<b>26,353</b>	<b>4,77,228</b>	<b>5,43,192</b>	<b>5,92,979</b>	<b>7,09,491</b>	<b>7,43,706</b>
<b>A. Tax Revenue (1 - 16)</b>	<b>986</b>	<b>1,146</b>	<b>1,534</b>	<b>851</b>	<b>936</b>	<b>99,023</b>	<b>1,05,523</b>	<b>1,18,074</b>	<b>1,47,277</b>	<b>1,66,611</b>
1 Property Tax	722	819	974	810	891	83,550	88,843	92,138	1,14,057	1,25,357
2 Water Tax	199	231	275	0.7	0.8	10,380	12,036	17,661	21,287	23,975
3 Sewerage/Drainage Tax	17	27	25	-	-	2,524	2,722	5,361	6,579	7,985
4 Conservancy/Latrine Tax	-	-	-	-	-	0.0	0.0	-	-	456
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	60
7 Vehicle Tax	-	-	-	-	-	16	2	2	2	12
8 Tax on Animals	-	-	-	-	-	6	8	9	45	62
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	5	6
11 Advertisement Tax	38	57	28	40	44	1,707	1,219	1,997	2,737	5,093
12 Pilgrimage Tax	-	-	-	-	-	89	81	105	145	18
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	60	331	121	1,326	1,992
15 Other Taxes	10	12	232	-	-	691	282	679	1,094	1,594
16 Tax Remission & Refund	-	-	-	-	-	0.1	-	-	-	-
<b>B. Assigned Revenues &amp; Compensations</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>0.9</b>	<b>1</b>	<b>20,598</b>	<b>25,337</b>	<b>27,571</b>	<b>38,188</b>	<b>45,559</b>
1 Taxes and Duties collected by others	-	-	10	0.9	1	90	52	3,838	8,027	10,174
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	20,508	25,285	23,734	30,162	35,385
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
<b>C. Rental Income from Municipal Properties</b>	<b>849</b>	<b>880</b>	<b>1,283</b>	<b>178</b>	<b>196</b>	<b>2,736</b>	<b>2,410</b>	<b>2,828</b>	<b>2,792</b>	<b>5,048</b>
1 Of which: Rent from Civic Amenities	685	700	687	156	172	1,498	1,913	2,069	2,190	4,049
2 Of which: Rent from Office Buildings	164	180	596	22	24	241	285	267	419	769
<b>D. Fees and User Charges</b>	<b>869</b>	<b>1,170</b>	<b>1,574</b>	<b>1,346</b>	<b>1,481</b>	<b>15,215</b>	<b>13,423</b>	<b>23,907</b>	<b>27,897</b>	<b>43,496</b>
1 Empanelment & Registration Charges	-	-	-	-	-	400	346	383	595	1,240
2 Licensing Fees	270	317	424	287	316	1,082	1,152	1,214	1,618	2,386
3 Fees for Grant of Permit	-	-	0.1	0.0	0.0	56	17	11	28	111
4 Fees for Certificate or Extract	-	-	-	-	-	248	299	428	579	203
5 Development Charges	-	-	13	-	-	403	235	2,065	753	1,321
6 Regularisation Fees	301	463	844	768	844	21	39	28	2	6
7 Penalties and Fines	39	46	27	51	57	804	453	499	1,149	1,801
8 Other Fees	43	64	0.2	44	48	3,560	3,491	5,561	7,451	6,348
9 User Charges	185	215	140	73	81	2,794	4,516	5,097	6,873	15,993
10 Entry Fees	-	-	-	-	-	68	20	41	60	72
11 Service / Administrative Charges	-	-	-	92	102	2,828	1,544	6,729	7,063	8,647
12 Other Charges	32	66	125	30	33	2,938	1,282	1,850	1,725	5,367
13 Fees Remission and Refund	-	-	-	-	-	14	28	0.2	3	-
<b>E. Sale and Hire Charges</b>	<b>54</b>	<b>72</b>	<b>55</b>	<b>9</b>	<b>10</b>	<b>540</b>	<b>838</b>	<b>532</b>	<b>1,889</b>	<b>12,066</b>
<b>F. Revenue Grants, Contribution and Subsidies</b>	<b>4,558</b>	<b>4,050</b>	<b>15,998</b>	<b>11,114</b>	<b>12,225</b>	<b>3,22,950</b>	<b>3,81,442</b>	<b>4,02,188</b>	<b>4,67,403</b>	<b>4,47,806</b>
1 Revenue Grant	1,178	963	-	-	-	3,21,992	3,81,401	4,02,107	4,66,805	4,47,557
2 Of which: Finance Commission	-	-	-	-	-	1,091	3,237	3,677	4,418	3,350
3 Of which: Central Government	51	38	-	-	-	30,370	32,695	19,541	40,358	53,801
4 Of which: State Finance Commission	-	-	-	-	-	1,33,204	1,30,927	1,39,211	1,60,003	1,49,654
5 Of which: State Government	1,127	925	-	-	-	22,916	29,295	36,436	36,273	1,18,645
6 Re-imbursement of Expenses	-	-	-	-	-	41	-	-	-	-
7 Contribution towards Schemes	3,381	3,087	15,998	11,114	12,225	918	41	81	598	250
<b>G. Income from Investment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,627</b>	<b>4,057</b>	<b>8,528</b>	<b>8,399</b>	<b>11,105</b>
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	-	-	-	-	-	3,058	2,204	3,876	4,006	4,759
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	1,569	1,854	4,652	4,393	6,346
<b>H. Interest Earned on Loans</b>	<b>185</b>	<b>294</b>	<b>207</b>	<b>292</b>	<b>322</b>	<b>8,000</b>	<b>6,222</b>	<b>4,810</b>	<b>3,344</b>	<b>1,790</b>
<b>I. Other Income</b>	<b>5,263</b>	<b>4,782</b>	<b>7,657</b>	<b>10,166</b>	<b>11,183</b>	<b>3,539</b>	<b>3,940</b>	<b>4,542</b>	<b>12,301</b>	<b>10,225</b>

Note: -: Data are not available.

Source: Municipal Corporations.

**Report on Municipal Finances**

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

(₹ lakh)

Item	UTTARAKHAND					WEST BENGAL				
	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>43,710</b>	<b>47,191</b>	<b>45,780</b>	<b>49,146</b>	<b>56,754</b>	<b>4,97,593</b>	<b>5,84,233</b>	<b>5,44,102</b>	<b>5,50,179</b>	<b>5,71,099</b>
<b>A. Tax Revenue (1 - 16)</b>	<b>6,362</b>	<b>5,635</b>	<b>5,456</b>	<b>6,735</b>	<b>8,726</b>	<b>91,578</b>	<b>1,24,486</b>	<b>96,246</b>	<b>1,02,317</b>	<b>1,04,687</b>
1 Property Tax	5,617	5,198	4,919	6,051	8,024	89,434	1,22,419	94,398	99,460	1,02,345
2 Water Tax	-	-	-	-	-	-	-	-	28	35
3 Sewerage/Drainage Tax	-	-	-	-	-	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	19	5	17	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	1.4	0.8	3	3
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	518	440	376	500	450	124	102	59	946	375
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	0.9	0.8	3	5	5
14 Cess	-	-	-	-	-	-	-	-	-	-
15 Other Taxes	227	229	161	234	252	2,000	1,957	1,769	1,875	1,924
16 Tax Remission & Refund	-	-233	-	-50	-	-	-	-	-	-
<b>B. Assigned Revenues &amp; Compensations</b>	<b>0.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,343</b>	<b>4,521</b>	<b>1,732</b>	<b>2,257</b>	<b>2,042</b>
1 Taxes and Duties collected by others	0.2	-	-	-	-	4,340	4,518	1,732	2,257	2,042
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	4	3	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
<b>C. Rental Income from Municipal Properties</b>	<b>1,544</b>	<b>625</b>	<b>844</b>	<b>960</b>	<b>1,228</b>	<b>1,022</b>	<b>576</b>	<b>933</b>	<b>1,068</b>	<b>838</b>
1 Of which: Rent from Civic Amenities	1,100	389	333	269	388	330	315	296	181	313
2 Of which: Rent from Office Buildings	444	236	511	691	840	73	45	214	438	64
<b>D. Fees and User Charges</b>	<b>1,528</b>	<b>2,983</b>	<b>1,834</b>	<b>2,610</b>	<b>2,825</b>	<b>49,756</b>	<b>33,795</b>	<b>48,324</b>	<b>48,092</b>	<b>55,844</b>
1 Empanelment & Registration Charges	4	9	3	8	6	72	848	50	110	60
2 Licensing Fees	112	284	269	438	608	5,553	5,176	6,385	6,825	6,908
3 Fees for Grant of Permit	-	-	5	3	6	337	471	433	593	510
4 Fees for Certificate or Extract	10	3	3	4	4	15	25	27	16	13
5 Development Charges	82	179	8	123	151	2,421	465	3,627	340	712
6 Regularisation Fees	0.1	0.3	0.1	0.5	-	18	2	3	4	4
7 Penalties and Fines	58	54	59	133	176	2	0.9	1	5	0.3
8 Other Fees	277	109	264	327	326	2,949	2,545	2,515	2,751	3,561
9 User Charges	382	480	607	830	682	564	588	489	507	427
10 Entry Fees	-	-	-	0.04	0.05	72	38	32	66	42
11 Service / Administrative Charges	81	704	492	681	720	271	197	131	182	145
12 Other Charges	521	1,160	124	64	145	37,483	23,358	34,616	36,693	43,462
13 Fees Remission and Refund	-	-	-	-	-	-	81	16	-	-
<b>E. Sale and Hire Charges</b>	<b>39</b>	<b>191</b>	<b>642</b>	<b>470</b>	<b>464</b>	<b>66</b>	<b>60</b>	<b>106</b>	<b>23</b>	<b>20</b>
<b>F. Revenue Grants, Contribution and Subsidies</b>	<b>33,172</b>	<b>36,472</b>	<b>35,650</b>	<b>36,870</b>	<b>41,498</b>	<b>87,308</b>	<b>1,16,095</b>	<b>1,31,828</b>	<b>1,29,625</b>	<b>1,33,955</b>
1 Revenue Grant	33,055	36,104	35,096	36,870	41,498	87,308	1,13,258	1,29,710	1,27,075	1,30,955
2 Of which: Finance Commission	5,247	4,470	3,429	2,627	1,205	25,190	53,124	59,260	61,842	63,384
3 Of which: Central Government	677	3,918	2,161	2,245	2,621	3,785	1,786	1,933	1,855	1,904
4 Of which: State Finance Commission	19,817	20,365	19,776	21,361	26,226	3,824	3,824	3,824	4,053	4,160
5 Of which: State Government	190	262	1,156	1,095	838	52,157	51,067	61,842	56,062	58,127
6 Re-imbursement of Expenses	-	-	-	-	-	-	-	-	-	-
7 Contribution towards Schemes	117	369	554	-	-	-	2,837	2,118	2,550	3,000
<b>G. Income from Investment</b>	<b>208</b>	<b>226</b>	<b>272</b>	<b>574</b>	<b>592</b>	<b>2,706</b>	<b>1,556</b>	<b>1,618</b>	<b>1,510</b>	<b>1,511</b>
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	207	216	257	557	578	2,706	1,508	1,618	1,510	1,511
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	1	10	15	17	14	0.6	49	-	-	-
<b>H. Interest Earned on Loans</b>	<b>290</b>	<b>359</b>	<b>305</b>	<b>32</b>	<b>328</b>	<b>163</b>	<b>230</b>	<b>133</b>	<b>143</b>	<b>54</b>
<b>I. Other Income</b>	<b>567</b>	<b>699</b>	<b>777</b>	<b>895</b>	<b>1,094</b>	<b>2,60,652</b>	<b>3,02,914</b>	<b>2,63,183</b>	<b>2,65,143</b>	<b>2,72,149</b>

Note: -: Data are not available.

Source: Municipal Corporations.