

**Appendix I**

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

(₹ Lakh)

	PUNJAB				RAJASTHAN			
	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>Revenue Receipts (I+II+III)</b>	<b>1,69,396.6</b>	<b>2,35,775.4</b>	<b>2,14,886.4</b>	<b>2,51,363.3</b>	<b>1,42,097.5</b>	<b>2,66,363.4</b>	<b>2,16,671.7</b>	<b>2,75,667.8</b>
<b>I. Own Revenue (A+B+C)</b>	<b>68,370.2</b>	<b>1,10,475.5</b>	<b>97,131.5</b>	<b>1,21,835.4</b>	<b>1,22,509.7</b>	<b>2,32,023.4</b>	<b>1,86,431.7</b>	<b>2,45,727.8</b>
<b>A. Own Tax Revenue (1 - 16)</b>	<b>54,154.5</b>	<b>79,444.3</b>	<b>74,133.4</b>	<b>92,268.0</b>	<b>90,379.9</b>	<b>1,32,019.0</b>	<b>1,17,866.7</b>	<b>1,46,168.8</b>
1 Property Tax	17,210.2	24,814.0	23,181.9	25,818.8	10,516.6	34,938.0	20,518.0	34,398.0
2 Water Tax	8,901.2	16,550.0	14,843.7	16,435.0	—	—	—	—
3 Sewerage/Drainage Tax	65.4	200.0	200.0	220.0	20.0	52.0	52.0	57.0
4 Conservancy/Latrine Tax	—	—	—	—	—	—	—	—
5 Lighting Tax	—	—	—	—	—	—	—	—
6 Education Tax	—	—	—	—	—	—	—	—
7 Vehicle Tax	22.0	35.0	35.0	35.0	—	—	—	—
8 Tax on Animals	1.5	37.0	37.0	77.0	—	—	—	—
9 Electricity Tax	2,048.5	4,142.0	6,665.6	9,120.0	991.4	4,782.3	5,050.0	6,050.0
10 Professional Tax	—	—	—	—	—	—	—	—
11 Advertisement Tax	1,979.2	4,134.3	2,173.7	6,798.3	—	—	—	—
12 Pilgrimage Tax	—	—	—	—	—	—	—	—
13 Export Tax	—	—	—	—	—	—	—	—
14 Octroi and Toll	22,129.8	27,203.0	25,103.0	30,684.0	78,848.2	92,231.6	92,231.6	1,05,648.7
15 Other Taxes	820.2	1,329.0	893.5	1,979.9	3.8	15.1	15.1	15.1
16 Uncategorised	976.6	1,000.0	1,000.0	1,100.0	—	—	—	—
<b>B. Own Non-Tax Revenue (1 - 7)</b>	<b>14,215.7</b>	<b>31,031.2</b>	<b>21,664.1</b>	<b>29,567.5</b>	<b>32,129.8</b>	<b>1,00,004.5</b>	<b>68,565.0</b>	<b>99,559.0</b>
1 Rental Income from Municipal Properties	1,059.3	2,502.0	3,263.0	6,174.4	1,152.4	1,933.5	1,487.0	2,028.0
2 Fees and User Charges (i-v)	9,189.3	20,704.0	14,151.4	19,091.3	23,510.5	47,511.4	36,306.6	48,252.6
(i) Licensing Fees	405.8	660.0	613.0	890.8	—	—	—	—
(ii) Fees for Grant of Permit	10.6	10.5	—	12.0	—	—	—	—
(iii) User Charges	2,846.5	4,106.0	3,630.0	4,773.5	2,407.2	4,780.3	4,797.3	6,798.4
(iv) Others	5,926.5	11,927.5	7,908.4	9,415.0	—	—	—	—
(v) Uncategorised	—	4,000.0	2,000.0	4,000.0	21,103.3	42,731.1	31,509.4	41,454.2
3 Sale and Hire Charges	1,841.4	8,866.0	4,136.0	5,710.0	190.6	10,625.6	6,467.4	10,428.4
4 Income from Investment (i-iv)	401.0	300.0	300.0	240.0	2,896.5	3,192.0	2,812.0	4,456.0
(i) Interest on Investment	345.1	250.0	250.0	240.0	288.3	60.0	510.0	500.0
(ii) Dividend	—	—	—	—	—	—	—	—
(iii) Others	55.9	50.0	50.0	—	—	—	—	—
(iv) Uncategorised	—	—	—	—	2,608.2	3,132.0	2,302.0	3,956.0
5 Interest Earned	122.9	179.0	159.0	339.4	58.6	60.0	60.0	60.0
6 Other Income	1,601.8	1,827.2	1,654.7	2,012.4	4,321.2	36,682.0	21,432.0	34,334.0
7 Uncategorised	—	-3,347.0	-2,000.0	-4,000.0	—	—	—	—
<b>C. Uncategorised</b>	<b>—</b>	<b>—</b>	<b>1,334.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>II. Transfers (A+B+C)</b>	<b>1,01,026.4</b>	<b>1,25,952.9</b>	<b>1,15,254.9</b>	<b>1,29,527.9</b>	<b>19,587.8</b>	<b>34,340.0</b>	<b>30,240.0</b>	<b>29,940.0</b>
<b>A. Central Transfers (1+2+3)</b>	<b>8,102.5</b>	<b>12,216.6</b>	<b>9,669.2</b>	<b>7,370.3</b>	<b>4,225.1</b>	<b>17,700.0</b>	<b>13,600.0</b>	<b>12,700.0</b>
1 FC Transfers	7,765.9	11,893.6	9,346.1	7,125.1	3,114.8	15,000.0	11,500.0	11,000.0
2 Others	336.7	323.1	323.1	245.2	1,110.3	2,700.0	2,100.0	1,700.0
3 Uncategorised	—	—	—	—	—	—	—	—
<b>B. State Transfers (1+2+3+4+5)</b>	<b>88,285.0</b>	<b>1,08,848.5</b>	<b>1,00,698.0</b>	<b>1,17,365.9</b>	<b>15,362.7</b>	<b>16,640.0</b>	<b>16,640.0</b>	<b>17,240.0</b>
1 Assigned Revenues, compensation	11,777.0	13,389.7	13,389.7	14,994.0	—	—	—	—
2 SFC Grants	1,045.1	345.3	353.8	379.9	15,362.7	16,600.0	16,600.0	17,200.0
3 State grant in aid transfers	20,562.3	22,970.5	21,210.5	27,242.0	—	—	—	—
4 Others	54,900.7	72,143.0	65,744.0	74,750.0	—	40.0	40.0	40.0
5 Uncategorised	—	—	—	—	—	—	—	—
<b>C. Uncategorised</b>	<b>4,638.8</b>	<b>4,887.7</b>	<b>4,887.7</b>	<b>4,791.8</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>III. Uncategorised</b>	<b>—</b>	<b>-653.0</b>	<b>2,500.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Report on Municipal Finances**

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

(₹ Lakh)

	SIKKIM				TAMIL NADU			
	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>Revenue Receipts (I+II+III)</b>	<b>1,574.2</b>	<b>1,750.8</b>	<b>1,953.5</b>	<b>2,289.9</b>	<b>4,03,992.0</b>	<b>5,96,614.8</b>	<b>5,78,100.9</b>	<b>6,79,189.5</b>
<b>I. Own Revenue (A+B+C)</b>	<b>767.0</b>	<b>680.0</b>	<b>869.7</b>	<b>920.7</b>	<b>2,45,421.0</b>	<b>3,82,569.8</b>	<b>3,70,041.7</b>	<b>4,53,982.0</b>
<b>A. Own Tax Revenue (1 - 16)</b>	<b>124.0</b>	<b>95.3</b>	<b>96.6</b>	<b>103.0</b>	<b>1,45,368.8</b>	<b>2,49,544.6</b>	<b>2,26,181.9</b>	<b>3,02,570.2</b>
1 Property Tax	-	-	-	-	64,314.0	1,50,900.3	1,33,195.9	1,79,682.6
2 Water Tax	-	-	-	-	17,965.8	21,755.7	23,226.7	35,415.3
3 Sewerage/Drainage Tax	-	-	-	-	1,053.7	1,785.9	1,869.2	2,022.3
4 Conservancy/Latrine Tax	-	-	-	-	434.1	747.2	784.6	823.8
5 Lighting Tax	-	-	-	-	578.7	996.3	1,046.1	1,098.4
6 Education Tax	-	-	-	-	6,884.5	9,514.0	8,434.0	12,750.0
7 Vehicle Tax	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	1.0	1.0	1.0	1.0
9 Electricity Tax	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	49,527.6	54,424.3	50,155.5	61,204.6
11 Advertisement Tax	-	-	-	-	296.4	1,290.0	190.0	1,137.1
12 Pilgrimage Tax	-	-	-	-	-	-	-	-
13 Export Tax	-	-	-	-	-	-	-	-
14 Octroi and Toll	35.5	36.3	37.5	38.0	-	-	-	-
15 Other Taxes	88.5	59.1	59.1	65.0	4,313.0	8,129.9	7,278.8	8,435.2
16 Uncategorised	-	-	-	-	-	-	-	-
<b>B. Own Non-Tax Revenue (1 - 7)</b>	<b>643.0</b>	<b>584.7</b>	<b>773.1</b>	<b>817.7</b>	<b>1,00,052.2</b>	<b>1,33,025.2</b>	<b>1,43,859.8</b>	<b>1,51,411.8</b>
1 Rental Income from Municipal Properties	85.6	97.7	91.2	96.3	18,199.1	17,543.8	24,894.1	27,367.0
2 Fees and User Charges (i-v)	504.8	466.4	653.5	685.4	45,438.3	74,609.6	62,288.4	73,770.5
(i) Licensing Fees	138.2	135.0	157.0	164.5	6,386.4	10,212.8	9,058.9	9,840.6
(ii) Fees for Grant of Permit	10.6	4.5	19.7	21.3	8,131.0	11,019.2	12,162.9	15,572.4
(iii) User Charges	333.0	301.9	443.2	462.5	27,520.2	48,696.7	35,797.6	42,501.2
(iv) Others	-	-	-	-	3,400.8	4,680.9	5,269.0	5,856.3
(v) Uncategorised	23.0	25.1	33.7	37.2	-	-	-	-
3 Sale and Hire Charges	9.2	4.6	11.0	12.0	7,385.7	1,580.6	16,527.1	9,820.5
4 Income from Investment (i-iv)	29.3	11.0	9.4	15.0	2,274.7	1,501.5	2,702.8	2,866.1
(i) Interest on Investment	-	-	-	-	1,978.6	1,496.1	1,540.2	2,864.0
(ii) Dividend	-	-	-	-	1.1	0.1	2.1	2.1
(iii) Others	-	-	-	-	295.0	5.3	1,160.5	-
(iv) Uncategorised	29.3	11.0	9.4	15.0	-	-	-	-
5 Interest Earned	8.8	5.0	8.0	9.0	2,146.2	2,209.4	2,273.4	2,636.8
6 Other Income	5.2	-	-	-	24,608.3	35,580.4	35,174.1	34,950.9
7 Uncategorised	-	-	-	-	-	-	-	-
<b>C. Uncategorised</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>II. Transfers (A+B+C)</b>	<b>807.1</b>	<b>1,070.8</b>	<b>1,083.8</b>	<b>1,369.2</b>	<b>1,58,571.0</b>	<b>2,14,045.0</b>	<b>2,08,059.3</b>	<b>2,25,207.5</b>
<b>A. Central Transfers (1+2+3)</b>	<b>464.9</b>	<b>740.4</b>	<b>740.4</b>	<b>993.5</b>	<b>26,170.6</b>	<b>50,090.0</b>	<b>52,005.3</b>	<b>55,218.4</b>
1 FC Transfers	-	-	-	-	24,191.3	47,108.2	49,059.1	52,219.7
2 Others	-	-	-	-	1,979.4	2,981.8	2,946.3	2,998.7
3 Uncategorised	464.9	740.4	740.4	993.5	-	-	-	-
<b>B. State Transfers (1+2+3+4+5)</b>	<b>342.3</b>	<b>330.4</b>	<b>343.4</b>	<b>375.7</b>	<b>1,32,400.3</b>	<b>1,63,955.0</b>	<b>1,56,053.9</b>	<b>1,69,989.1</b>
1 Assigned Revenues, compensation	-	-	-	-	11,910.1	24,461.5	27,185.8	28,196.4
2 SFC Grants	319.3	320.0	323.0	355.3	1,11,903.3	1,25,586.8	1,18,262.0	1,29,191.8
3 State grant in aid transfers	-	-	-	-	1,857.2	3,491.8	3,825.1	5,445.6
4 Others	23.0	10.4	20.4	20.4	6,729.8	10,414.9	6,781.0	7,155.3
5 Uncategorised	-	-	-	-	-	-	-	-
<b>C. Uncategorised</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>III. Uncategorised</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>