

Appendix I

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Million)

Item	KERALA				MADHYA PRADESH			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	579,504.7	774,272.0	710,197.2	846,168.6	886,407.8	1,144,228.9	1,111,306.6	1,260,951.4
I. TAX REVENUE (A+B)	431,587.9	585,498.0	530,034.2	618,956.2	606,741.1	738,973.4	806,157.8	901,763.6
A. State's Own Tax Revenue (1 to 3)	352,325.0	454,280.3	398,816.5	476,136.2	365,671.2	434,476.9	409,100.0	465,000.0
1. Taxes on Income (i+ii)	86.0	283.3	97.5	109.4	2,838.5	5,000.0	3,271.2	3,771.5
i) Agricultural Income Tax	86.0	283.3	97.5	109.4	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	2,838.5	5,000.0	3,271.2	3,771.5
2. Taxes on Property and Capital Transactions (i to iii)	29,115.0	45,612.9	33,403.6	38,394.9	47,708.8	60,000.0	49,628.8	56,978.5
i) Land Revenue	1,390.3	1,384.6	1,639.4	2,063.4	2,431.0	5,000.0	3,500.0	5,000.0
ii) Stamps and Registration Fees	26,590.2	43,113.3	30,395.3	34,694.1	38,927.7	47,000.0	40,000.0	45,000.0
iii) Urban Immovable Property Tax	1,134.6	1,115.0	1,368.9	1,637.3	6,350.1	8,000.0	6,128.8	6,978.5
3. Taxes on Commodities and Services (i to vii)	323,124.0	408,384.1	365,315.4	437,631.9	315,123.9	369,476.9	356,200.0	404,250.0
i) Sales Tax (a to e)	279,083.3	347,122.8	311,931.9	374,529.8	181,359.6	213,000.0	200,000.0	220,000.0
a) State Sales Tax/VAT	272,439.7	340,833.2	306,028.9	362,439.4	171,124.4	202,000.0	188,406.3	207,246.9
b) Central Sales Tax	4,644.3	4,739.1	3,831.1	4,784.1	10,235.2	11,000.0	11,593.7	12,753.1
c) Surcharge on Sales Tax	0.1	0.5	0.2	0.2	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	1,999.1	1,550.0	2,071.8	7,306.2	–	–	–	–
ii) State Excise	17,774.2	26,006.6	20,862.9	23,973.6	66,955.4	78,000.0	80,000.0	90,000.0
iii) Taxes on Vehicles	23,649.5	30,873.5	28,373.5	34,064.9	18,238.4	23,000.0	22,000.0	25,000.0
iv) Taxes on Goods and Passengers	–	–	–	–	26,863.9	32,000.0	30,500.0	42,000.0
v) Taxes and Duties on Electricity	487.1	1,890.6	1,698.4	2,250.4	20,102.0	22,000.0	22,000.0	25,000.0
vi) Entertainment Tax	5.9	5.4	7.1	8.1	860.0	650.0	–	–
vii) Other Taxes and Duties	2,123.9	2,485.2	2,441.6	2,805.1	744.7	826.9	1,700.0	2,250.0
B. Share in Central Taxes (i to ix)	79,262.9	131,217.7	131,217.7	142,820.0	241,069.9	304,496.5	397,057.8	436,763.6
i) Corporation Tax	27,678.8	43,549.2	43,549.2	44,885.8	84,183.3	101,469.9	131,483.6	144,632.0
ii) Income Tax	19,765.4	32,151.8	32,151.8	34,785.2	60,114.9	72,283.1	97,072.8	106,780.1
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	0.7	–	–	–	2.0	–	–	–
v) Taxes on Wealth	74.7	-1.3	-1.3	-1.4	227.3	235.4	–	–
vi) Customs	12,819.1	20,213.7	20,213.7	22,365.2	38,988.1	46,941.4	61,029.3	67,132.2
vii) Union Excise Duties	7,238.4	13,146.3	13,146.3	17,869.3	22,015.3	30,310.9	39,691.2	43,660.3
viii) Service Tax	11,685.8	22,158.0	22,158.0	22,915.9	35,539.1	53,255.8	67,780.9	74,559.0
ix) Other Taxes and Duties on Commodities and Services	–	–	–	–	-0.1	-0.1	–	–
II. NON-TAX REVENUE (C+D)	147,916.8	188,774.0	180,163.0	227,212.4	279,666.8	405,255.5	305,148.8	359,187.8
C. State's Own Non-Tax Revenue (1 to 6)	72,836.9	89,311.2	89,110.2	113,595.2	103,752.4	101,242.8	97,073.1	114,816.3
1. Interest Receipts	1,021.5	2,007.0	1,496.8	1,649.4	12,606.5	3,833.7	2,426.0	2,731.6
2. Dividends and Profits	741.8	1,700.0	1,115.0	1,370.0	803.5	325.7	1,158.7	1,088.3

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Million)

Item	KERALA				MADHYA PRADESH			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	59,684.7	69,613.5	70,599.6	92,410.1	5,944.3	5,573.9	6,149.4	7,527.0
<i>of which:</i> State Lotteries	54,448.8	63,667.0	63,980.0	79,900.0	–	–	–	–
4. Social Services (i to ix)	4,249.9	5,524.9	5,657.1	6,526.1	36,959.5	34,388.5	36,581.9	45,078.0
i) Education, Sports, Art and Culture	2,464.1	3,697.1	3,187.9	3,768.3	32,761.0	31,921.8	33,115.4	41,437.2
ii) Medical and Public Health	1,393.3	1,402.6	1,934.7	2,171.6	1,201.6	1,015.6	1,249.3	1,308.2
iii) Family Welfare	0.4	1.4	1.4	1.1	1.1	2.0	2.0	2.0
iv) Housing	17.3	22.6	22.6	30.1	203.5	220.1	280.0	310.0
v) Urban Development	21.7	34.0	58.9	62.1	1,006.2	413.0	1,087.0	1,089.2
vi) Labour and Employment	206.7	286.6	286.3	312.4	171.4	152.5	202.4	211.1
vii) Social Security and Welfare	135.8	42.0	135.2	145.8	519.2	132.2	553.2	599.0
viii) Water Supply and Sanitation	–	0.1	0.1	0.1	67.2	128.4	89.5	118.1
ix) Others	10.7	38.5	29.9	34.6	1,028.4	403.0	3.0	3.0
5. Fiscal Services	–	–	–	–	–	–	0.1	0.1
6. Economic Services (i to xvii)	7,139.0	10,465.7	10,241.8	11,639.5	47,438.5	57,120.9	50,756.9	58,391.4
i) Crop Husbandry	150.3	144.8	171.8	193.6	380.6	285.8	455.8	497.8
ii) Animal Husbandry	58.4	70.4	83.2	84.7	34.3	36.7	46.7	46.5
iii) Fisheries	135.7	108.6	152.8	161.4	39.7	42.7	40.0	49.3
iv) Forestry and Wildlife	3,004.0	4,687.3	3,547.3	4,464.8	9,687.7	12,503.1	11,600.0	12,500.0
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	1,214.1	1,241.1	1,449.7	1,525.3	165.8	100.2	181.0	171.7
vii) Other Agricultural Programmes	2.5	2.1	2.1	2.6	28.4	55.0	56.6	59.1
viii) Major and Medium Irrigation Projects	94.6	292.3	227.2	210.3	1,375.6	1,860.9	1,171.8	1,205.6
ix) Minor Irrigation	47.1	94.1	84.6	86.6	2,997.7	3,142.5	3,768.2	3,799.4
x) Power	–	–	–	–	3,812.3	6,621.4	3,167.1	3,744.9
xi) Petroleum	0.1	0.2	0.2	0.2	0.1	–	–	–
xii) Village and Small Industries	76.2	128.9	139.9	150.2	30.4	28.9	37.7	47.7
xiii) Industries@	801.9	1,408.8	1,625.2	1,775.4	28,291.1	32,230.0	29,550.0	34,750.0
xiv) Ports and Light Houses	453.0	564.5	772.3	989.5	–	–	–	–
xv) Road Transport	434.2	615.0	470.0	630.0	26.2	30.0	70.0	90.0
xvi) Tourism	74.8	80.2	91.7	98.1	2.5	–	–	800.0
xvii) Others*	591.9	1,027.4	1,423.8	1,266.9	566.3	183.7	612.0	629.5
D. Grants from the Centre (1 to 5)	75,079.9	99,462.8	91,052.8	113,617.2	175,914.4	304,012.7	208,075.7	244,371.5
1. State Plan Schemes	20,503.4	536.5	536.5	540.0	90,106.0	254,649.9	145,840.0	186,334.0
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	521.5	106.7	106.7	364.8	12,629.2	19,091.1	14,952.6	18,262.1
3. Centrally Sponsored Schemes	39,168.7	43,185.4	34,775.4	64,361.9	28,926.1	–	–	–
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	14,886.3	55,634.2	55,634.2	48,350.5	44,253.1	30,271.7	47,283.2	39,775.4
a) Statutory Grants	10,788.0	54,254.2	54,254.2	46,600.5	20,787.4	25,000.0	–	–
b) Grants for relief on account of Natural Calamities	1,195.0	1,380.0	1,380.0	1,750.0	3,630.4	4,117.5	26,585.0	6,907.5
c) Others	2,903.3	–	–	–	19,835.3	1,154.2	20,698.2	32,867.9

See 'Notes to Appendix I'.

Appendix I

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Million)

Item	MAHARASHTRA				MANIPUR			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,654,154.6	1,982,305.0	1,983,209.1	2,208,100.5	79,982.7	86,578.6	87,455.8	93,677.1
I. TAX REVENUE (A+B)	1,326,939.3	1,596,966.6	1,586,406.2	1,758,486.3	20,437.2	39,092.4	38,329.5	42,290.9
A. State's Own Tax Revenue (1 to 3)	1,150,638.9	1,305,762.2	1,304,761.6	1,441,566.0	5,168.4	6,711.6	5,948.7	6,672.0
1. Taxes on Income (i+ii)	21,747.0	23,094.7	23,094.7	25,173.2	232.7	323.4	250.0	250.0
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	21,747.0	23,094.7	23,094.7	25,173.2	232.7	323.4	250.0	250.0
2. Taxes on Property and Capital Transactions (i to iii)	212,316.7	242,001.5	234,001.9	267,478.1	91.7	117.2	127.7	135.0
i) Land Revenue	12,723.8	32,001.5	19,001.9	32,001.5	14.2	14.5	25.0	25.0
ii) Stamps and Registration Fees	199,592.9	210,000.0	215,000.0	235,476.6	77.6	102.7	102.7	110.0
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
3. Taxes on Commodities and Services (i to vii)	916,575.2	1,040,666.0	1,047,665.0	1,148,914.8	4,844.0	6,270.9	5,571.0	6,287.0
i) Sales Tax (a to e)	674,662.9	746,167.7	746,167.7	814,376.9	4,333.3	5,700.0	5,000.0	5,700.0
a) State Sales Tax/VAT	617,381.9	687,301.0	697,250.2	759,008.3	4,333.3	5,700.0	5,000.0	5,700.0
b) Central Sales Tax	56,685.8	47,298.1	47,298.1	53,522.5	–	–	–	–
c) Surcharge on Sales Tax	101.2	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	494.0	11,568.6	1,619.4	1,846.1	–	–	–	–
ii) State Excise	113,970.8	135,000.0	136,999.0	153,438.6	93.2	119.6	119.6	120.0
iii) Taxes on Vehicles	54,049.7	56,936.7	56,936.7	67,500.0	207.7	254.3	254.3	270.0
iv) Taxes on Goods and Passengers	5,865.6	11,500.0	11,500.0	12,760.0	12.0	16.1	16.1	16.1
v) Taxes and Duties on Electricity	43,504.5	71,500.0	76,500.0	79,125.8	–	0.6	0.6	0.6
vi) Entertainment Tax	8,016.7	6,581.3	6,581.4	7,305.2	197.7	180.3	180.3	180.3
vii) Other Taxes and Duties	16,505.1	12,980.3	12,980.2	14,408.3	–	–	–	–
B. Share in Central Taxes (i to ix)	176,300.3	291,204.5	281,644.6	316,920.3	15,268.8	32,380.8	32,380.8	35,618.9
i) Corporation Tax	61,470.5	96,173.9	86,510.7	99,125.9	5,332.4	10,747.9	10,747.9	11,822.7
ii) Income Tax	43,895.8	71,004.1	64,714.9	76,819.7	3,807.9	7,935.1	7,935.1	8,728.6
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	1.5	–	–	–	–	–	–	–
v) Taxes on Wealth	166.0	-2.8	-2.7	-3.0	14.3	-0.3	-0.3	-0.3
vi) Customs	28,468.9	44,640.0	44,999.3	49,391.4	2,469.6	4,988.7	4,988.7	5,487.6
vii) Union Excise Duties	16,077.0	29,032.2	35,965.2	39,462.5	1,394.5	3,244.5	3,244.5	3,569.0
viii) Service Tax	25,956.3	49,772.1	48,872.2	51,474.5	2,250.1	5,464.9	5,464.9	6,011.4
ix) Other Taxes and Duties on Commodities and Services	264.3	585.0	585.0	649.3	–	–	–	–
II. NON-TAX REVENUE (C+D)	327,215.3	385,338.4	396,802.9	449,614.2	59,545.5	47,486.2	49,126.3	51,386.2
C. State's Own Non-Tax Revenue (1 to 6)	125,808.9	206,648.7	146,987.8	199,972.4	1,837.3	2,194.2	1,912.2	1,912.2
1. Interest Receipts	33,514.6	29,737.0	29,737.0	11,223.7	306.0	386.1	386.1	386.1
2. Dividends and Profits	281.4	1,122.6	1,122.6	1,178.7	–	–	–	–

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Million)

Item	MAHARASHTRA				MANIPUR			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	15,777.4	36,937.7	20,792.6	37,524.7	1,376.9	1,352.7	1,352.7	1,352.7
<i>of which:</i> State Lotteries	1,340.6	1,741.6	1,741.6	1,828.7	1,324.8	1,292.7	1,292.7	1,292.7
4. Social Services (i to ix)	31,178.5	72,913.8	28,254.6	76,382.6	61.1	253.1	75.0	75.0
i) Education, Sports, Art and Culture	3,624.4	3,973.2	5,493.9	4,181.9	16.2	23.9	20.0	20.0
ii) Medical and Public Health	3,284.8	3,409.7	4,987.5	4,475.7	3.4	3.3	3.3	3.3
iii) Family Welfare	465.7	373.1	569.7	402.0	—	—	—	—
iv) Housing	353.6	10,675.7	675.7	10,675.7	13.9	19.8	19.8	19.8
v) Urban Development	17,818.9	50,001.4	10,001.3	50,001.4	—	—	—	—
vi) Labour and Employment	1,251.6	930.6	986.4	977.1	0.3	0.5	0.5	0.5
vii) Social Security and Welfare	2,663.7	2,150.5	2,620.8	2,673.1	0.1	0.1	0.1	0.1
viii) Water Supply and Sanitation	339.4	274.2	274.2	301.6	25.6	204.2	30.0	30.0
ix) Others	1,376.3	1,125.6	2,645.1	2,694.2	1.7	1.2	1.2	1.2
5. Fiscal Services	0.6	—	—	—	—	0.1	—	—
6. Economic Services (i to xvii)	45,056.4	65,937.7	67,080.9	73,662.6	93.3	202.3	98.5	98.5
i) Crop Husbandry	839.6	1,221.6	1,221.6	1,282.7	2.7	2.8	2.8	2.8
ii) Animal Husbandry	304.2	464.6	464.6	487.8	1.3	1.4	1.4	1.4
iii) Fisheries	69.1	203.8	206.0	221.6	1.0	1.2	1.2	1.2
iv) Forestry and Wildlife	2,137.4	3,738.2	3,738.9	3,925.1	46.2	43.3	43.3	43.3
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	882.9	1,566.6	1,566.6	1,644.9	4.9	2.6	2.6	2.6
vii) Other Agricultural Programmes	24.7	63.3	63.3	66.5	1.3	0.6	0.6	0.6
viii) Major and Medium Irrigation Projects	6,579.3	9,389.0	9,389.0	11,327.9	20.4	123.8	20.0	20.0
ix) Minor Irrigation	839.5	610.9	610.9	672.1	2.7	2.7	2.7	2.7
x) Power	5,237.7	8,280.0	8,280.0	9,108.0	1.0	—	—	—
xi) Petroleum	0.3	—	0.1	—	—	—	—	—
xii) Village and Small Industries	57.4	46.5	46.5	48.8	2.5	2.2	2.2	2.2
xiii) Industries@	23,383.8	30,165.7	31,122.9	34,174.0	0.1	13.0	13.0	13.0
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	—	—	—	—	5.6	3.3	3.3	3.3
xvii) Others*	4,700.6	10,187.4	10,370.3	10,703.2	3.7	5.5	5.6	5.6
D. Grants from the Centre (1 to 5)	201,406.4	178,689.7	249,815.1	249,641.9	57,708.2	45,292.0	47,214.1	49,473.9
1. State Plan Schemes	16,654.6	570.3	570.3	570.3	30,214.5	22,099.5	23,638.5	26,385.5
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	28,364.8	39,181.2	53,146.6	50,801.8	140.5	1,343.7	1,603.0	886.7
3. Centrally Sponsored Schemes	97,615.9	99,494.7	150,231.9	133,530.7	8,361.4	630.6	754.4	416.1
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	58,771.2	39,443.5	45,866.3	64,739.2	18,991.7	21,218.2	21,218.2	21,785.6
a) Statutory Grants	1,000.0	2,000.0	697.7	2,000.0	18,234.9	21,048.2	21,048.2	21,605.6
b) Grants for relief on account of Natural Calamities	4,085.6	4,035.6	11,122.5	11,677.5	39.5	170.0	170.0	180.0
c) Others	53,685.6	33,407.9	34,046.1	51,061.7	717.3	—	—	—

See 'Notes to Appendix I'.