

## Annexure I : State-Wise Yield from Additional Resource Mobilisation (ARM) Measures during 2002-03

(Rs.crore)

States	Agriculture Income Tax	Land Revenue	Stamp & Registration fees	Sales Tax	State Excise Duties	Taxes on Goods & Passengers	Tax on Vehicles	Electricity Duties	Entertain- ment tax	Other Taxes @	Total Tax Revenue	Non- Tax Revenue	Concessions, if any	Grand Total (12+13-14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Assam *				34.0			5.0			157.0	196.0			196.0
2. Gujarat							1.2			5.0	6.2		352.0	-345.8
3. Kerala *				0.0						283.5	283.5			283.5
4. Madhya Pradesh				101.0							101.0			101.0
5. Maharashtra			5.0	975.0				80.0	65.0	5.0	1130.0			1130.0
6. Meghalaya *										10.0	10.0			10.0
7. Orissa			30.0			10.0	15.0	50.0	5.0	5.0	115.0	30.0		145.0
8. Punjab			80.0	347.0			50.0				477.0			477.0
9. Rajasthan										50.0	50.0			50.0
10. Sikkim												20.0		20.0
11. Tamil Nadu				690.0							690.0			690.0
12. Uttar Pradesh				98.0		100.0	48.0				246.0			246.0
13. West Bengal				270.0			46.0			60.0	376.0		25.0	351.0
14. NCT Delhi				100.0	30		45.0				175.0			175.0
<b>TOTAL</b>			<b>115.0</b>	<b>2615.0</b>	<b>30.0</b>	<b>110.0</b>	<b>210.2</b>	<b>130.0</b>	<b>70.0</b>	<b>595.5</b>	<b>3855.7</b>	<b>50.0</b>	<b>377.0</b>	<b>3528.7</b>

\* ARM as per budget speech.

@ Include Luxury Tax, Betting Tax, Professional Tax, Entertainment Tax, Road Tax, Occupancy Tax, Electricity Duties, etc.

Source: Budget documents and other supplementary information received from State Governments.

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## State Finances : A Study of Budgets of 2002-03

### Annexure II : Limits for Ways and Means Advances to State Governments

(Rs. crore)

Date	Minimum Balance Total for States	Ways and Means limits (expressed as a multiple of the minimum balance)	
		Normal/Clean	Special/Secured
1	2	3	4
1. April 1, 1937 (effective April 1, 1938) (Provincial Governments/Part A States)	1.95	1 (1.95)	*
2. April 1, 1953 (Part A and Part B States)	a) 3.94 on Friday b) 3.38 on days other than Friday c) 4.50 before repayment of Ways & Means Advances	2 (7.88)	2.00 for each State
3. March 1, 1967	6.25	3 (18.75)	6 (37.50)
4. May 1, 1972	6.50 +	12 (78.00)	6 (42.66)
5. May 1, 1976	13.00	10 (130.00)	10 (130.00)
6. October 1, 1978	13.00	20 (260.00)	10 (130.00)
7. July 1, 1982	13.00	40 (520.00)	20 (260.00)
8. October 1, 1986			
a) April-September	13.00	52 (676.00)	20 (260.00)
b) October-March	13.00	48 (624.00)	20 (260.00)
9. March 1, 1988	13.30	56 (744.80)	20 (266.00)
10. November 1, 1993	13.30	84 (1117.20)	32 (425.60)
11. August 1, 1996	13.30	168 (2234.40)	64 (852.20)
12. March 1, 1999	41.04	3941.00	++
13. February 1, 2001	41.04	5283.00	++
14. April 1, 2002	41.04	6035.00	++

The figures in brackets in columns 3 and 4 are the total limits for all the States.

\* Secured Ways and Means Advances were occasionally granted on an *ad hoc* basis.

+ The increase of Rs.0.25 crore over the figure for 1967 was due to the fixation of minimum balances for four States *viz.* Himachal Pradesh, Manipur, Meghalaya and Tripura. There was no revision for other States.

++ The limit for special WMA liberalised, no upper limit on special WMA. Special WMA to be provided against actual holdings of Government securities.