

TABLE 3 : RECEIPTS ON REVENUE ACCOUNT

(Rs. crore)

Items	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>Total Revenue (I-II)</b>	<b>255,675.2</b>	<b>307,076.1</b> (303,547.4)	<b>294,008.7</b>	<b>334,290.0</b> (331,716.0)	<b>38,333.5</b>	<b>15.0</b>	<b>-13,067.4</b> (-9,538.7)	<b>-4.3</b> (-3.1)	<b>40,281.3</b> (37,707.3)	<b>13.7</b> (12.8)
<b>I Tax Revenue (A+B)</b>	<b>180,311.9</b>	<b>215,181.9</b> (211,703.2)	<b>202,502.7</b>	<b>229,313.1</b> (226,909.1)	<b>22,190.7</b>	<b>12.3</b>	<b>-12,679.2</b> (-9,200.5)	<b>-5.9</b> (-4.3)	<b>26,810.4</b> (24,406.4)	<b>13.2</b> (12.1)
<b>A. Revenue from States' Taxes (i to iii)</b>	<b>128,096.7</b>	<b>152,586.7</b> (149,108.0)	<b>145,141.1</b>	<b>166,327.1</b> (163,923.1)	<b>17,044.5</b>	<b>13.3</b>	<b>-7,445.5</b> (-3,966.8)	<b>-4.9</b> (-2.7)	<b>21,186.0</b> (18,782.0)	<b>14.6</b> (12.9)
(i) Taxes on Income (a+b)	3,057.9	2,745.0	3,371.8	3,884.5	313.9	10.3	626.8	22.8	512.7	15.2
(a) Agricultural Income Tax	60.5	154.4	74.3	109.8	13.8	22.8	-80.06	-51.9	35.5	47.8
(b) Tax on Professions, Trades, Callings and Employment	2,997.4	2,590.6	3,297.5	3,774.7	300.1	10.0	706.9	27.3	477.1	14.5
(ii) Taxes on Property and Capital Transactions (a to c)	12,984.3	15,969.9 (15,854.9)	15,514.2	17,655.7 (17,356.7)	2,529.9	19.5	-455.7 (-340.7)	-2.9 (-2.1)	2,141.5 (1,842.5)	13.8 (11.9)
(a) Stamps and Registration fees	11,182.8	13,258.8 (13,143.8)	13,590.8	15,134.3 (15,014.3)	2,408.0	21.5	332.0 (447.0)	2.5 (3.4)	1,543.6 (1,423.6)	11.4 (10.5)
(b) Land Revenue	1,717.5	2,626.0 (2,626.0)	1,841.9	2,433.2 (2,254.2)	124.4	7.2	-784.1 (-784.1)	-29.9 (-29.9)	591.3 (412.3)	32.1 (22.4)
(c) Urban Immovable Property Tax	84.0	85.1	81.6	88.2	-2.5	-2.9	-3.5	-4.1	6.7	8.2
(iii) Taxes on Commodities and Services (a to g)	112,054.4	133,871.8 (130,508.1)	126,255.1	144,786.9 (142,681.9)	14,200.7	12.7	-7,616.7 (-4,253.0)	-5.7 (-3.3)	18,531.8 (16,426.8)	14.7 (13.0)
(a) Sales Tax *	76,885.2	93,065.7 (90,495.7)	86,641.4	98,895.1 (98,449.1)	9,756.2	12.7	-6,424.4 (-3,854.4)	-6.9 (-4.3)	12,253.7 (11,807.7)	14.1 (13.6)
(b) State Excise Duties	17,110.1	20,220.4 (20,190.4)	19,281.5	21,919.4 (21,574.4)	2,171.4	12.7	-938.9 (-908.9)	-4.6 (-4.5)	2,637.9 (2,292.9)	13.7 (11.9)
(c) Taxes on Vehicles	7,644.4	8,558.7 (8,348.5)	8,456.3	10,025.7 (9,474.7)	811.9	10.6	-102.4 (107.8)	-1.2 (1.3)	1,569.5 (1,018.5)	18.6 (12.0)
(d) Taxes on Passengers and Goods	3,671.4	3,625.5 (3,515.5)	4,249.8	5,252.8 (4,732.8)	578.4	15.8	624.3 (734.3)	17.2 (20.9)	1,003.0 (483.0)	23.6 (11.4)
(e) Electricity Duties	4,691.6	5,501.1 (5,693.1)	5,359.3	6,161.2 (5,953.2)	667.7	14.2	-141.8 (-333.8)	-2.6 (-5.9)	801.9 (593.9)	15.0 (11.1)
(f) Entertainment tax	798.7	992.6 (932.6)	863.7	926.3 (921.3)	65.0	8.1	-128.9 (-68.9)	-13.0 (-7.4)	62.7 (57.7)	7.3 (6.7)
(g) Other taxes and duties	1,253.1	1,907.9 (1,332.4)	1,403.2	1,606.4 (1,576.4)	150.1	12.0	-504.7 (70.8)	-26.5 (5.3)	203.3 (173.3)	14.5 (12.3)
<b>B. Share in Central Taxes</b>	<b>52,215.3</b>	<b>62,595.2</b>	<b>57,361.5</b>	<b>62,986.0</b>	<b>5,146.2</b>	<b>9.9</b>	<b>-5,233.7</b>	<b>-8.4</b>	<b>5,624.4</b>	<b>9.8</b>

State Finances : A Study of Budgets of 2003-04

TABLE 3 : RECEIPTS ON REVENUE ACCOUNT (Contd.)

(Rs. crore)

Items	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>II Non-tax Revenue (C + D)</b>	75,363.2	91,894.3 (91,844.3)	91,506.1	104,976.9 (104,806.9)	16,142.8	21.4	-388.2 (-338.2)	-0.4 (-0.4)	13,470.8 (13,300.8)	14.7 (14.5)
<b>C. Grants from the Centre</b>	43,082.3	54,102.2	55,549.7	63,421.6	12,467.3	28.9	1,447.5	2.7	7,871.9	14.2
<b>D. States' own Non-Tax Revenue (a to f)</b>	32,280.9	37,792.1 (37,742.1)	35,956.4	41,555.3 (41,385.3)	3,675.5	11.4	-1,835.7 (-1,785.7)	-4.9 (-4.7)	5,598.9 (5,428.9)	15.6 (15.1)
(a) Interest Receipts	9,205.2	9,363.0	8,868.9	9,295.9	-336.3	-3.7	(494.1)	-5.3	427.0	4.8
(b) Dividends and Profits	128.5	206.8	323.3	220.8	194.8	151.6	116.5	56.3	-102.5	-31.7
(c) General Services	7,964.7	11,356.3	9,808.9	12,713.5	1,844.2	23.2	-1,547.4	-13.6	2,904.6	29.6
Of which:		(11,336.3)		(12,693.5)					(2,884.6)	(29.4)
State Lotteries	4,420.3	7,583.8 (7,563.8)	6,409.2 (6,409.2)	8,598.2 (8,578.2)	1,988.9	45.0	-1,174.6	-15.5	2,188.9	34.2
(d) Social Services	2,558.0	2,799.3	2,812.9	3,169.4	254.9	10.0	13.6	0.5	356.5	12.7
(e) Economic Services	12,424.4	14,066.7 (14,036.7)	14,142.4	16,155.7 (16,005.7)	1,718.0	13.8	75.6 (105.6)	0.5 (0.8)	2,013.3 (1,863.3)	14.2 (13.2)
(f) Fiscal Services	0.2	0.1	0.1	0.1	-0.1	-40.0	0.0	28.6	0.0	0.0

\* Comprise General Sales Tax, Central Sales Tax, Sales Tax on motor spirit and Purchase Tax on sugarcane, etc.

Notes : 1. Figures for 2001-02 (Accounts) in respect of Bihar, Jammu & Kashmir, Jharkhand and Nagaland relate to Revised Estimates.

2. Figures outside brackets under the year 2002-03 (Budget Estimates) are adjusted for Rs. 3,528.7 crore towards additional resources mobilisation measures proposed by the States.

3. Figures outside brackets under the year 2003-04 (Budget Estimates) are adjusted for Rs. 2,574.0 crore towards additional resources mobilisation measures proposed by the States.

Source : Budget Documents of State Governments.