

## Appendix I : Revenue Receipts of Individual States (Contd.)

(Rs. lakh)

Items	CHHATTISGARH				GOA			
	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)
1	2	3	4	5	6	7	8	9
<b>TOTAL REVENUES (I+II)</b>	<b>437,570</b>	<b>538,446</b>	<b>582,017</b>	<b>732,771</b>	<b>187,253</b>	<b>229,554</b>	<b>233,818</b>	<b>247,356</b>
<b>I TAX REVENUES (A+B)</b>	<b>316,893</b>	<b>360,929</b>	<b>376,053</b>	<b>430,909</b>	<b>67,716</b>	<b>86,924</b>	<b>85,304</b>	<b>89,714</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>199,313</b>	<b>213,041</b>	<b>228,904</b>	<b>265,278</b>	<b>56,934</b>	<b>72,792</b>	<b>72,792</b>	<b>76,573</b>
<b>1 Taxes on Income (i+ii)</b>	<b>4,762</b>	<b>6,125</b>	<b>5,627</b>	<b>6,125</b>	—	—	—	—
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	4,762	6,125	5,627	6,125	—	—	—	—
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>13,792</b>	<b>20,550</b>	<b>17,586</b>	<b>21,152</b>	<b>3,392</b>	<b>4,831</b>	<b>4,831</b>	<b>4,655</b>
i) Land Revenue	1,657	6,240	586	1,152	754	596	596	655
ii) Stamps and Registration fees	12,135	14,310	17,000	20,000	2,638	4,235	4,235	4,000
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>180,759</b>	<b>186,366</b>	<b>205,691</b>	<b>238,001</b>	<b>53,542</b>	<b>67,961</b>	<b>67,961</b>	<b>71,918</b>
i) Sales Tax (a to f)	94,009	91,826	105,278	126,775	40,147	52,500	52,500	56,500
a) State Sales Tax	49,436	58,228	77,916	94,000	35,867	49,585	49,585	53,850
b) Central Sales Tax	37,619	33,598	27,362	32,775	3,610	2,755	2,755	2,504
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	358	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	6,954	—	—	—	312	160	160	146
ii) State Excise	31,361	39,001	39,001	42,901	4,613	6,000	6,000	5,500
iii) Taxes on Vehicles	12,488	12,000	12,430	15,000	3,283	3,960	3,960	4,600
iv) Taxes on Goods and Passengers	19,627	17,500	23,381	27,025	3,619	2,543	2,543	2,797
v) Taxes and Duties on Electricity	22,606	25,101	24,662	25,267	—	—	—	—
vi) Entertainment Tax	114	822	822	905	272	440	440	350
vii) Other Taxes and Duties	554	116	117	128	1,608	2,518	2,518	2,171
<b>B. Share in Central Taxes</b>	<b>117,580</b>	<b>147,888</b>	<b>147,149</b>	<b>165,631</b>	<b>10,782</b>	<b>14,132</b>	<b>12,512</b>	<b>13,141</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>120,677</b>	<b>177,517</b>	<b>205,964</b>	<b>301,862</b>	<b>119,537</b>	<b>142,630</b>	<b>148,514</b>	<b>157,642</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>72,238</b>	<b>87,339</b>	<b>89,229</b>	<b>111,462</b>	<b>113,608</b>	<b>135,393</b>	<b>141,122</b>	<b>150,364</b>
<b>1 Interest Receipts</b>	<b>4,911</b>	<b>5,671</b>	<b>7,481</b>	<b>6,948</b>	<b>217</b>	<b>556</b>	<b>556</b>	<b>612</b>
<b>2 Dividends and Profits</b>	<b>500</b>	<b>2,020</b>	<b>2,177</b>	<b>5,041</b>	<b>44</b>	<b>355</b>	<b>355</b>	<b>352</b>
<b>3 General Services</b>	<b>3,061</b>	<b>2,987</b>	<b>3,531</b>	<b>4,025</b>	<b>61,244</b>	<b>70,309</b>	<b>70,308</b>	<b>71,518</b>
<i>of which: State lotteries</i>	—	—	—	—	59,405	69,560	69,560	70,560
<b>4 Social Services (i to viii)</b>	<b>2,491</b>	<b>985</b>	<b>1,209</b>	<b>1,251</b>	<b>6,251</b>	<b>8,268</b>	<b>8,268</b>	<b>8,483</b>
i) Education, Sports, Art and Culture	251	91	109	113	208	330	330	398
ii) Medical, Public Health and Family Welfare	333	485	488	495	467	733	733	805
iii) Housing	163	66	176	185	26	9	9	10
iv) Urban Development	9	23	27	30	2	—	—	—

# State Finances : A Study of Budgets of 2003-04

## Appendix I : Revenue Receipts of Individual States (Contd.)

(Rs. lakh)

Items	CHHATTISGARH				GOA			
	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)
1	2	3	4	5	6	7	8	9
v) Labour and Employment	154	129	160	165	221	194	194	198
vi) Social Security and Welfare	96	2	2	2	13	1	1	1
vii) Water Supply and Sanitation	119	143	200	210	5,314	7,000	7,000	7,000
viii) Others	1,366	46	47	51	—	1	1	71
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services (i to xvii)</b>	<b>61,275</b>	<b>75,676</b>	<b>74,831</b>	<b>94,197</b>	<b>45,852</b>	<b>55,905</b>	<b>61,635</b>	<b>69,399</b>
i) Crop Husbandry	293	286	306	338	69	143	143	157
ii) Animal Husbandry	81	102	115	120	75	100	100	110
iii) Fisheries	47	47	41	47	65	80	80	125
iv) Forestry and Wildlife	9,893	13,143	11,536	11,677	118	220	220	300
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	358	275	363	521	37	23	23	25
vii) Other Agricultural Programmes	144	96	96	96	17	6	6	7
viii) Major and Medium Irrigation projects	3,820	9,499	6,555	8,344	1,370	1,447	1,447	1,648
ix) Minor Irrigations	518	1,467	1,294	1,501	20	85	85	94
x) Power	—	—	—	—	41,840	49,500	55,000	62,100
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	60	50	51	51	14	50	50	55
xiii) Industries@	45,451	50,033	53,950	70,936	1,314	2,000	2,000	2,200
xiv) Ports and Light Houses	—	—	—	—	330	270	500	600
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	—	—	—	—	53	150	150	215
xvii) Others*	610	678	524	566	530	1,831	1,831	1,763
<b>D. Grants from the Centre (1 to 5)</b>	<b>48,439</b>	<b>90,178</b>	<b>116,735</b>	<b>190,400</b>	<b>5,929</b>	<b>7,237</b>	<b>7,392</b>	<b>7,278</b>
1 State Plan Schemes	14,947	21,887	36,980	41,024	2,429	3,069	3,392	3,391
<i>of which: Advance release of     Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	6,449	41,099	50,202	81,356	185	633	593	782
3 Centrally Sponsored Schemes	8,708	9,482	9,981	51,992	2,111	2,405	2,277	1,970
4 NEC/Special Plan Scheme	—	—	—	—	10	—	—	—
5 Non-Plan Grants (a to c)	18,335	17,710	19,572	16,028	1,194	1,130	1,130	1,135
a) Statutory Grants	—	—	—	—	—	—	—	—
b) Grants for relief on account of Natural Calamities	—	—	—	—	—	—	—	—
c) Others	18,335	17,710	19,572	16,028	1,194	1,130	1,130	1,135

## Appendix I : Revenue Receipts of Individual States (Contd.)

(Rs. lakh)

Items	GUJARAT				HARYANA			
	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)
1	2	3	4	5	6	7	8	9
<b>TOTAL REVENUES (I+II)</b>	<b>1,598,606</b>	<b>1,869,495</b>	<b>1,716,141</b>	<b>1,874,485</b>	<b>760,055</b>	<b>892,511</b>	<b>878,191</b>	<b>981,062</b>
<b>I TAX REVENUES (A+B)</b>	<b>1,073,486</b>	<b>1,201,742</b>	<b>1,094,131</b>	<b>1,184,083</b>	<b>542,144</b>	<b>610,837</b>	<b>618,733</b>	<b>695,202</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>924,681</b>	<b>1,034,513</b>	<b>926,902</b>	<b>1,010,034</b>	<b>497,243</b>	<b>554,919</b>	<b>560,573</b>	<b>631,227</b>
<b>1 Taxes on Income (i+ii)</b>	<b>9,331</b>	<b>12,680</b>	<b>10,000</b>	<b>10,000</b>	<b>124</b>	<b>107</b>	<b>82</b>	<b>90</b>
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	9,331	12,680	10,000	10,000	124	107	82	90
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>62,715</b>	<b>68,150</b>	<b>63,805</b>	<b>67,336</b>	<b>50,758</b>	<b>54,927</b>	<b>59,900</b>	<b>65,550</b>
i) Land Revenue	8,695	13,000	8,655	8,770	1,929	5,427	5,900	6,050
ii) Stamps and Registration fees	53,941	55,000	55,000	58,366	48,829	49,500	54,000	59,500
iii) Urban immovable Property Tax	79	150	150	200	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>852,635</b>	<b>953,683</b>	<b>853,097</b>	<b>932,698</b>	<b>446,361</b>	<b>499,885</b>	<b>500,591</b>	<b>565,587</b>
i) Sales Tax (a to f)	585,740	660,000	594,000	650,000	294,481	345,000	330,000	379,500
a) State Sales Tax	366,174	386,800	370,100	386,800	211,396	240,037	230,201	264,731
b) Central Sales Tax	101,571	130,000	113,300	120,000	83,815	104,963	99,799	114,769
c) Sales Tax on Motor Spirit and Lubricants	110,249	141,500	110,200	140,700	—	—	—	—
d) Surcharge on Sales Tax	1,002	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	1,009	—	—	—	—	—	—	—
f) Other Receipts	5,735	1,700	400	2,500	-730	—	—	—
ii) State Excise	4,732	5,040	5,040	5,645	87,539	94,000	92,500	101,800
iii) Taxes on Vehicles	67,663	78,400	78,400	83,000	10,363	10,500	11,500	12,100
iv) Taxes on Goods and Passengers	9,911	15,000	15,600	15,000	49,856	43,500	60,000	65,500
v) Taxes and Duties on Electricity	165,652	173,543	140,357	159,053	2,948	5,300	5,006	5,007
vi) Entertainment Tax	6,480	6,000	6,000	6,000	799	935	935	1,030
vii) Other Taxes and Duties	12,457	15,700	13,700	14,000	375	650	650	650
<b>B. Share in Central Taxes</b>	<b>148,805</b>	<b>167,229</b>	<b>167,229</b>	<b>174,049</b>	<b>44,901</b>	<b>55,918</b>	<b>58,160</b>	<b>63,975</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>525,120</b>	<b>667,753</b>	<b>622,010</b>	<b>690,402</b>	<b>217,911</b>	<b>281,674</b>	<b>259,458</b>	<b>285,860</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>376,094</b>	<b>427,940</b>	<b>390,032</b>	<b>451,375</b>	<b>166,607</b>	<b>195,264</b>	<b>187,741</b>	<b>204,782</b>
<b>1 Interest Receipts</b>	<b>159,430</b>	<b>175,000</b>	<b>186,667</b>	<b>197,384</b>	<b>33,287</b>	<b>42,430</b>	<b>42,517</b>	<b>49,434</b>
<b>2 Dividends and Profits</b>	<b>2,752</b>	<b>3,000</b>	<b>3,000</b>	<b>3,360</b>	<b>40</b>	<b>252</b>	<b>316</b>	<b>251</b>
<b>3 General Services</b>	<b>79,639</b>	<b>78,803</b>	<b>38,014</b>	<b>60,475</b>	<b>51,834</b>	<b>61,766</b>	<b>59,266</b>	<b>59,698</b>
<i>of which: State lotteries</i>	—	—	—	—	38,829	51,175	45,095	49,977
<b>4 Social Services (i to viii)</b>	<b>26,365</b>	<b>16,454</b>	<b>21,828</b>	<b>30,105</b>	<b>14,614</b>	<b>16,666</b>	<b>16,406</b>	<b>17,318</b>
i) Education, Sports, Art and Culture	3,935	4,396	4,396	4,650	2,140	2,811	2,771	2,854
ii) Medical, Public Health and Family Welfare	4,763	6,057	6,057	6,291	2,872	2,947	3,200	3,350
iii) Housing	709	1,139	1,139	1,041	128	162	162	180
iv) Urban Development	620	850	540	850	5,338	5,950	6,000	6,500

# State Finances : A Study of Budgets of 2003-04

## Appendix I : Revenue Receipts of Individual States (Contd.)

(Rs. lakh)

Items	GUJARAT				HARYANA			
	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)
1	2	3	4	5	6	7	8	9
v) Labour and Employment	857	1,349	750	1,349	414	472	430	450
vi) Social Security and Welfare	322	314	314	345	788	949	400	362
vii) Water Supply and Sanitation	50	67	50	50	2,870	3,276	3,350	3,525
viii) Others	15,109	2,282	8,582	15,529	64	99	93	97
<b>5 Fiscal Services</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>5</b>	—	—	—	—
<b>6 Economic Services (i to xvii)</b>	<b>107,905</b>	<b>154,678</b>	<b>140,518</b>	<b>160,046</b>	<b>66,832</b>	<b>74,150</b>	<b>69,236</b>	<b>78,081</b>
i) Crop Husbandry	765	825	800	825	266	307	295	310
ii) Animal Husbandry	283	325	300	312	136	210	180	200
iii) Fisheries	224	260	240	251	75	117	77	124
iv) Forestry and Wildlife	2,834	2,479	2,479	2,776	2,453	2,995	2,575	2,705
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	1,284	1,435	1,435	1,402	527	570	558	590
vii) Other Agricultural Programmes	4	9	5	5	434	422	250	270
viii) Major and Medium Irrigation projects	13,209	28,560	18,560	28,560	6,851	7,700	7,700	8,085
ix) Minor Irrigations	280	300	305	330	11	—	—	—
x) Power	1	22	2	2	215	—	189	200
xi) Petroleum	—	1	1	1	—	—	—	—
xii) Village and Small Industries	21	80	100	30	22	97	95	100
xiii) Industries@	73,745	112,135	107,636	112,501	14,003	19,502	12,502	19,502
xiv) Ports and Light Houses	9,181	3,848	4,319	4,507	—	—	—	—
xv) Road Transport	—	1	8	15	41,074	41,449	43,935	45,050
xvi) Tourism	—	2	1	1	96	89	85	100
xvii) Others*	6,074	4,396	4,327	8,528	669	692	795	845
<b>D. Grants from the Centre (1 to 5)</b>	<b>149,026</b>	<b>239,813</b>	<b>231,978</b>	<b>239,027</b>	<b>51,304</b>	<b>86,410</b>	<b>71,717</b>	<b>81,078</b>
1 State Plan Schemes	75,372	165,732	123,762	130,238	19,486	18,011	18,015	16,493
<i>of which: Advance release of     Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	3,882	—	—	—	—	—	—	—
3 Centrally Sponsored Schemes	34,670	57,878	91,580	90,192	15,952	53,690	38,998	49,640
4 NEC/Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	35,102	16,203	16,636	18,597	15,866	14,709	14,704	14,945
a) Statutory Grants	3,636	2,336	2,336	2,336	2,094	50	50	50
b) Grants for relief on account of Natural Calamities	—	—	—	—	—	—	—	—
c) Others	31,466	13,867	14,300	16,261	13,772	14,659	14,654	14,895