

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

(Rs. lakh)

Items	HIMACHAL PRADESH				JAMMU & KASHMIR			
	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	2001-02 (Revised Estimates)	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>371,580</b>	<b>371,293</b>	<b>388,073</b>	<b>403,197</b>	<b>685,806</b>	<b>649,724</b>	<b>706,491</b>	<b>763,645</b>
<b>I TAX REVENUES (A+B)</b>	<b>124,063</b>	<b>135,637</b>	<b>130,399</b>	<b>144,327</b>	<b>158,628</b>	<b>175,207</b>	<b>168,426</b>	<b>191,905</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>91,556</b>	<b>88,837</b>	<b>92,199</b>	<b>100,624</b>	<b>85,754</b>	<b>93,552</b>	<b>97,565</b>	<b>112,700</b>
<b>1 Taxes on Income (i+ii)</b>	—	—	—	—	—	—	—	—
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	—	—	—	—
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>8,612</b>	<b>3,336</b>	<b>3,787</b>	<b>4,120</b>	<b>2,761</b>	<b>3,045</b>	<b>2,633</b>	<b>3,034</b>
i) Land Revenue	5,185	320	430	381	231	246	259	304
ii) Stamps and Registration fees	3,427	3,016	3,357	3,739	2,310	2,569	2,319	2,680
iii) Urban immovable Property Tax	—	—	—	—	220	230	55	50
<b>3 Taxes on commodities and services (i to vii)</b>	<b>82,944</b>	<b>85,501</b>	<b>88,412</b>	<b>96,504</b>	<b>82,993</b>	<b>90,507</b>	<b>94,932</b>	<b>109,666</b>
i) Sales Tax (a to f)	35,508	39,716	38,300	44,800	40,000	44,000	47,000	56,846
a) State Sales Tax	31,192	35,700	34,284	40,000	30,000	33,000	35,500	42,846
b) Central Sales Tax	4,314	4,000	4,000	4,800	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	2	16	16	—	10,000	11,000	11,500	14,000
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise	23,628	24,400	27,300	29,100	17,847	19,547	20,797	24,048
iii) Taxes on Vehicles	13,270	7,761	8,198	8,280	2,604	2,643	3,163	3,425
iv) Taxes on Goods and Passengers	3,426	3,449	3,449	3,243	17,722	19,447	19,347	20,697
v) Taxes and Duties on Electricity	832	3,700	3,700	3,216	4,570	4,570	4,500	4,500
vi) Entertainment Tax	39	—	2	—	250	300	125	150
vii) Other Taxes and Duties	6,241	6,475	7,463	7,865	—	—	—	—
<b>B. Share in Central Taxes</b>	<b>32,507</b>	<b>46,800</b>	<b>38,200</b>	<b>43,703</b>	<b>72,874</b>	<b>81,655</b>	<b>70,861</b>	<b>79,205</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>247,517</b>	<b>235,656</b>	<b>257,674</b>	<b>258,870</b>	<b>527,178</b>	<b>474,517</b>	<b>538,065</b>	<b>571,740</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>19,833</b>	<b>21,086</b>	<b>25,898</b>	<b>25,218</b>	<b>30,102</b>	<b>32,282</b>	<b>33,466</b>	<b>35,527</b>
<b>1 Interest Receipts</b>	<b>767</b>	<b>1,086</b>	<b>1,086</b>	<b>1,050</b>	<b>12,405</b>	<b>13,374</b>	<b>13,243</b>	<b>12,793</b>
<b>2 Dividends and Profits</b>	<b>89</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>960</b>	<b>960</b>	<b>1,289</b>	<b>960</b>
<b>3 General Services</b>	<b>3,206</b>	<b>3,478</b>	<b>3,588</b>	<b>3,515</b>	<b>2,244</b>	<b>2,373</b>	<b>2,369</b>	<b>2,490</b>
<i>of which: State lotteries</i>	—	—	—	—	—	—	—	—
<b>4 Social Services (i to viii)</b>	<b>3,351</b>	<b>2,925</b>	<b>3,537</b>	<b>3,562</b>	<b>1,553</b>	<b>1,935</b>	<b>2,267</b>	<b>2,744</b>
i) Education, Sports, Art and Culture	1,528	1,575	1,722	1,790	55	60	69	89
ii) Medical, Public Health and Family Welfare	347	257	325	270	684	712	822	871
iii) Housing	203	111	196	196	93	330	331	133
iv) Urban Development	33	25	25	25	—	—	—	—

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

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

(Rs. lakh)

Items	HIMACHAL PRADESH				JAMMU & KASHMIR			
	2001-02 (Accounts)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)	2001-02 (Revised Estimates)	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	91	83	94	94	13	20	37	38
vi) Social Security and Welfare	256	336	336	187	3	4	3	4
vii) Water Supply and Sanitation	848	513	814	972	700	800	1,000	1,600
viii) Others	45	25	25	28	5	9	5	9
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services (i to xvii)</b>	<b>12,420</b>	<b>13,532</b>	<b>17,622</b>	<b>17,026</b>	<b>12,940</b>	<b>13,640</b>	<b>14,298</b>	<b>16,540</b>
i) Crop Husbandry	806	378	391	404	436	455	411	426
ii) Animal Husbandry	129	154	101	103	258	267	280	294
iii) Fisheries	115	101	84	86	50	60	60	70
iv) Forestry and Wildlife	2,898	5,152	5,743	4,392	7,126	7,273	7,269	7,271
v) Plantations	1	1	1	1	—	—	—	—
vi) Co-operation	126	165	165	170	8	10	11	10
vii) Other Agricultural Programmes	4	4	4	4	8	8	8	8
viii) Major and Medium Irrigation projects	1,106	5	2	2	138	138	130	133
ix) Minor Irrigations	46	23	28	30	105	110	110	120
x) Power	713	2,900	5,404	7,132	4,000	4,400	5,100	7,200
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	63	21	66	39	81	85	91	91
xiii) Industries@	5,868	4,304	5,298	4,307	322	343	343	373
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	73	6	6	6	—	—	—	—
xvi) Tourism	66	37	20	23	22	22	20	22
xvii) Others*	406	281	309	327	386	469	465	522
<b>D. Grants from the Centre (1 to 5)</b>	<b>227,684</b>	<b>214,570</b>	<b>231,776</b>	<b>233,652</b>	<b>497,076</b>	<b>442,235</b>	<b>504,599</b>	<b>536,213</b>
1 State Plan Schemes	96,520	103,500	128,461	132,879	189,276	189,276	203,874	277,149
<i>of which: Advance release of     Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,012	1,082	1,148	1,042	—	—	—	—
3 Centrally Sponsored Schemes	17,676	9,872	17,188	10,162	18,000	18,000	18,000	18,000
4 NEC/Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	112,476	100,116	84,979	89,569	289,800	234,959	282,725	241,064
a) Statutory Grants	101,703	95,600	80,500	83,900	227,029	194,719	228,332	199,075
b) Grants for relief on account of Natural Calamities	9,572	3,600	3,600	3,700	—	—	—	—
c) Others	1,201	916	879	1,969	62,771	40,240	54,393	41,989

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

(Rs. lakh)

Items	JHARKHAND				KARNATAKA			
	2001-02 (Revised Estimates)	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>609,963</b>	<b>740,499</b>	<b>740,648</b>	<b>755,376</b>	<b>1,532,125</b>	<b>1,879,845</b>	<b>1,697,934</b>	<b>1,984,517</b>
<b>I TAX REVENUES (A+B)</b>	<b>426,869</b>	<b>460,153</b>	<b>458,414</b>	<b>455,094</b>	<b>1,247,665</b>	<b>1,481,205</b>	<b>1,359,312</b>	<b>1,563,314</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>207,595</b>	<b>227,619</b>	<b>227,784</b>	<b>240,332</b>	<b>985,327</b>	<b>1,188,706</b>	<b>1,088,115</b>	<b>1,258,838</b>
<b>1 Taxes on Income (i+ii)</b>	—	—	—	—	<b>16,986</b>	<b>19,686</b>	<b>18,013</b>	<b>24,595</b>
i) Agricultural Income Tax	—	—	—	—	263	3,764	155	2,831
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	16,723	15,922	17,858	21,764
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>8,644</b>	<b>9,708</b>	<b>9,873</b>	<b>11,579</b>	<b>90,458</b>	<b>108,470</b>	<b>125,853</b>	<b>142,389</b>
i) Land Revenue	644	708	708	779	4,954	5,828	6,250	6,989
ii) Stamps and Registration fees	8,000	9,000	9,165	10,800	85,504	102,642	119,603	135,400
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>198,951</b>	<b>217,911</b>	<b>217,911</b>	<b>228,753</b>	<b>877,883</b>	<b>1,060,550</b>	<b>944,249</b>	<b>1,091,854</b>
i) Sales Tax (a to f)	151,500	162,154	162,154	167,565	526,943	678,719	578,147	670,081
a) State Sales Tax	125,507	135,500	135,500	140,000	459,008	593,819	498,147	581,657#
b) Central Sales Tax	25,993	26,654	26,654	27,565	67,935	84,900	80,000	88,424
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	419,441
ii) State Excise	20,000	22,410	22,410	25,247	197,694	227,510	205,000	230,383
iii) Taxes on Vehicles	14,000	18,275	18,275	20,795	71,237	78,684	78,537	88,039
iv) Taxes on Goods and Passengers	4,133	4,631	4,631	4,652	49,811	35,000	50,978	54,076
v) Taxes and Duties on Electricity	7,437	8,333	8,333	8,371	17,130	19,631	15,704	30,612
vi) Entertainment Tax	1,881	2,108	2,108	2,123	4,893	8,378	4,215	4,504
vii) Other Taxes and Duties	—	—	—	—	10,175	12,628	11,668	14,159
<b>B. Share in Central Taxes</b>	<b>219,274</b>	<b>232,534</b>	<b>230,630</b>	<b>214,762</b>	<b>262,338</b>	<b>292,499</b>	<b>271,197</b>	<b>304,476</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>183,094</b>	<b>280,346</b>	<b>282,234</b>	<b>300,282</b>	<b>284,460</b>	<b>398,640</b>	<b>338,622</b>	<b>421,203</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>95,943</b>	<b>94,107</b>	<b>95,995</b>	<b>113,799</b>	<b>109,342</b>	<b>166,598</b>	<b>127,382</b>	<b>171,333</b>
<b>1 Interest Receipts</b>	<b>5,000</b>	<b>5,603</b>	<b>5,603</b>	<b>5,603</b>	<b>14,192</b>	<b>12,600</b>	<b>3,607</b>	<b>3,787</b>
<b>2 Dividends and Profits</b>	<b>100</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>514</b>	<b>270</b>	<b>1,428</b>	<b>322</b>
<b>3 General Services</b>	<b>1,842</b>	<b>2,064</b>	<b>2,064</b>	<b>2,969</b>	<b>16,665</b>	<b>69,773</b>	<b>46,416</b>	<b>82,549</b>
<i>of which: State lotteries</i>	—	—	—	—	2,854	58,958	32,837	68,200
<b>4 Social Services (i to viii)</b>	<b>2,825</b>	<b>3,165</b>	<b>3,165</b>	<b>3,897</b>	<b>14,366</b>	<b>18,485</b>	<b>19,207</b>	<b>20,341</b>
i) Education, Sports, Art and Culture	481	539	539	541	3,177	4,884	4,530	4,756
ii) Medical, Public Health and Family Welfare	591	662	662	809	6,059	6,295	4,903	5,149
iii) Housing	50	56	56	56	1,050	2,102	5,122	5,379
iv) Urban Development	9	10	10	10	100	85	70	73

# Inclusive of Trade Tax.

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

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

(Rs. lakh)

Items	JHARKHAND				KARNATAKA			
	2001-02 (Revised Estimates)	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	65	73	73	73	654	651	627	659
vi) Social Security and Welfare	1,057	1,184	1,184	1,190	2,902	3,711	3,546	3,896
vii) Water Supply and Sanitation	89	100	100	674	186	506	104	109
viii) Others	483	541	541	544	238	251	305	320
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services (i to xvii)</b>	<b>86,176</b>	<b>83,163</b>	<b>85,051</b>	<b>101,218</b>	<b>63,605</b>	<b>65,470</b>	<b>56,724</b>	<b>64,334</b>
i) Crop Husbandry	158	177	177	275	1,988	2,906	1,954	2,149
ii) Animal Husbandry	10	11	11	12	309	470	768	806
iii) Fisheries	143	160	160	168	494	641	516	800
iv) Forestry and Wildlife	2,200	448	485	282	10,090	11,366	12,089	12,593
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	34	38	38	38	1,635	2,305	2,535	2,536
vii) Other Agricultural Programmes	1	1	1	5	15	20	15	16
viii) Major and Medium Irrigation projects	200	209	2,060	2,063	2,056	3,000	2,997	3,600
ix) Minor Irrigations	21	24	24	48	318	500	241	600
x) Power	—	—	—	—	3,673	4,468	57	43
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	11	12	12	12	2,190	2,702	1,618	1,731
xiii) Industries@	82,720	81,343	81,343	97,562	14,697	18,983	17,231	18,966
xiv) Ports and Light Houses	—	—	—	—	222	365	490	900
xv) Road Transport	1	1	1	1	—	—	—	—
xvi) Tourism	1	1	1	—	344	330	498	573
xvii) Others*	676	738	738	752	25,574	17,414	15,715	19,021
<b>D. Grants from the Centre (1 to 5)</b>	<b>87,151</b>	<b>186,239</b>	<b>186,239</b>	<b>186,483</b>	<b>175,118</b>	<b>232,042</b>	<b>211,240</b>	<b>249,870</b>
1 State Plan Schemes	38,173	43,606	43,606	43,606	73,344	111,497	78,738	131,893
<i>of which: Advance release of     Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	18,968	40,369	40,369	37,564	15,188	9,094	9,192	51,042
3 Centrally Sponsored Schemes	16,309	89,929	89,929	92,826	65,313	80,799	79,781	36,930
4 NEC/Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	13,701	12,335	12,335	12,487	21,273	30,652	43,529	30,005
a) Statutory Grants	6,390	11,847	11,847	12,199	10,110	20,117	14,520	19,073
b) Grants for relief on account of Natural Calamities	4,465	—	—	—	5,872	6,166	24,066	6,474
c) Others	2,846	488	488	288	5,291	4,369	4,943	4,458