

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

(Rs. lakh)

Items	KERALA				MADHYA PRADESH			
	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
TOTAL REVENUES (I+II)	905,639	1,169,291	1,145,133	1,269,961	1,120,098	1,423,140	1,417,816	1,586,349
I TAX REVENUES (A+B)	753,768	964,533	912,500	1,063,392	810,818	980,814	996,465	1,100,280
A. State's own Tax Revenue(1 to 3)	592,342	752,146	740,363	868,392	470,232	566,134	598,899	702,714
1 Taxes on Income (i+ii)	187	1,060	261	300	18,218	17,721	19,999	31,050
i) Agricultural Income Tax	187	1,060	261	300	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	18,218	17,721	19,999	31,050
2 Taxes on Property and Capital transactions (i to iii)	46,544	58,272	58,864	68,649	49,317	53,186	56,000	67,000
i) Land Revenue	3,492	4,945	4,344	4,747	4,821	4,170	5,000	6,000
ii) Stamps and Registration fees	39,428	50,183	51,320	60,652	44,496	49,016	51,000	61,000
iii) Urban immovable Property Tax	3,624	3,144	3,200	3,250	—	—	—	—
3 Taxes on commodities and services (i to vii)	545,611	692,814	681,238	799,443	402,697	495,227	522,900	604,664
i) Sales Tax (a to f)	444,085	560,040	540,000	641,800	236,074	283,433	290,400	334,000
a) State Sales Tax	416,457	516,729	498,240	584,860	202,820	219,834	225,238	259,054
b) Central Sales Tax	26,098	41,186	39,710	54,647	33,254	63,571	65,133	74,912
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	32	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	1,498	2,125	2,050	2,293	—	28	29	34
ii) State Excise	54,146	74,841	65,500	80,000	70,468	86,400	89,000	110,000
iii) Taxes on Vehicles	45,218	54,081	52,000	58,240	39,333	51,900	47,000	54,100
iv) Taxes on Goods and Passengers	—	3	1	—	26,240	33,000	36,000	41,400
v) Taxes and Duties on Electricity	518	1,681	22,127	17,727	26,819	37,800	58,400	62,864
vi) Entertainment Tax	24	66	44	49	3,196	2,540	1,980	2,170
vii) Other Taxes and Duties	1,620	2,102	1,566	1,627	567	154	120	130
B. Share in Central Taxes	161,426	212,387	172,137	195,000	340,586	414,680	397,566	397,566
II NON-TAX REVENUE (C+D)	151,871	204,758	232,633	206,569	309,280	442,326	421,351	486,069
C. State's own Non-Tax Revenue (1 to 6)	54,338	90,453	73,696	76,787	160,168	150,367	143,931	159,891
1 Interest Receipts	3,108	3,931	3,440	3,533	24,659	16,351	8,978	11,176
2 Dividends and Profits	526	1,640	1,000	1,065	164	153	343	269
3 General Services	21,706	31,554	29,265	25,757	23,045	14,862	15,836	25,438
<i>of which: State lotteries</i>	12,159	17,100	17,663	14,000	—	—	—	—
4 Social Services (i to viii)	8,182	14,905	10,277	10,951	7,355	4,751	3,859	4,736
i) Education, Sports, Art and Culture	5,356	9,439	5,822	6,225	1,299	1,417	636	715
ii) Medical, Public Health and Family Welfare	1,987	3,726	3,311	3,527	1,655	1,503	1,466	1,667
iii) Housing	183	328	200	214	1,301	1,100	1,100	1,675
iv) Urban Development	47	324	70	75	121	50	50	50

State Finances : A Study of Budgets of 2003-04

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

(Rs. lakh)

Items	KERALA				MADHYA PRADESH			
	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	389	744	581	604	392	254	254	258
vi) Social Security and Welfare	44	34	34	44	324	3	1	7
vii) Water Supply and Sanitation	128	179	128	128	1,151	312	312	322
viii) Others	48	131	131	134	1,112	112	40	42
5 Fiscal Services	—	—	—	—	1	—	—	—
6 Economic Services (i to xvii)	20,816	38,423	29,714	35,481	104,944	114,250	114,915	118,272
i) Crop Husbandry	758	4,640	1,167	1,249	1,142	1,030	1,020	1,295
ii) Animal Husbandry	503	805	805	636	143	185	185	200
iii) Fisheries	216	270	221	249	111	200	181	207
iv) Forestry and Wildlife	11,370	18,190	18,000	22,000	30,645	46,373	46,373	40,000
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	2,112	3,586	2,500	2,685	1,323	1,100	1,100	1,100
vii) Other Agricultural Programmes	4	3	3	3	377	210	210	210
viii) Major and Medium Irrigation projects	299	490	350	375	2,713	4,649	5,130	5,877
ix) Minor Irrigations	82	78	84	90	1,202	1,068	891	991
x) Power	—	—	—	—	5	—	—	—
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	314	370	370	416	269	23	290	300
xiii) Industries@	1,664	3,067	2,180	2,364	53,281	57,644	57,743	66,358
xiv) Ports and Light Houses	133	229	204	233	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	156	258	259	266	—	—	—	—
xvii) Others*	3,205	6,437	3,571	4,915	13,733	1,768	1,792	1,734
D. Grants from the Centre (1 to 5)	97,533	114,305	158,937	129,782	149,112	291,959	277,420	326,178
1 State Plan Schemes	24,417	50,135	56,309	58,331	64,908	63,401	78,140	87,557
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	2,109	—	—	—	4,616	100,394	100,617	97,035
3 Centrally Sponsored Schemes	40,960	47,428	78,106	53,381	47,353	100,024	54,027	112,059
4 NEC/Special Plan Scheme	12,176	8,097	8,097	—	—	—	—	—
5 Non-Plan Grants (a to c)	17,871	8,645	16,425	18,070	32,235	28,140	44,636	29,527
a) Statutory Grants	6,762	600	8,408	8,859	24,042	—	—	—
b) Grants for relief on account of Natural Calamities	8,604	5,560	5,560	5,838	2,273	5,728	5,178	5,438
c) Others	2,505	2,485	2,457	3,373	5,920	22,412	39,458	24,089

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

(Rs. lakh)

Items	MAHARASHTRA				MANIPUR			
	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
TOTAL REVENUES (I+II)	3,009,294	3,461,996	3,418,215	3,829,346	117,678	132,399	154,588	149,457
I TAX REVENUES (A+B)	2,375,640	2,746,293	2,644,156	2,900,738	19,315	33,075	28,561	29,338
A. State's own Tax Revenue(1 to 3)	2,128,763	2,460,508	2,384,015	2,605,269	5,197	6,175	6,120	6,897
1 Taxes on Income (i+ii)	98,214	140,000	100,000	110,000	1,287	1,320	1,332	1,501
i) Agricultural Income Tax	16	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	98,198	140,000	100,000	110,000	1,287	1,320	1,332	1,501
2 Taxes on Property and Capital transactions (i to iii)	270,313	298,802	319,572	323,246	188	324	256	289
i) Land Revenue	26,046	31,302	31,302	33,806	40	56	56	63
ii) Stamps and Registration fees	244,267	267,500	288,270	289,440	148	268	200	226
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
3 Taxes on commodities and services (i to vii)	1,760,236	2,021,706	1,964,443	2,172,023	3,722	4,531	4,532	5,107
i) Sales Tax (a to f)	1,213,138	1,468,000	1,400,400	1,570,500	2,952	3,600	3,500	3,955
a) State Sales Tax	672,263	912,000	820,100	931,500	2,952	3,600	3,500	3,955
b) Central Sales Tax	203,699	208,000	192,600	213,000	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	328,219	340,000	385,000	410,000	—	—	—	—
d) Surcharge on Sales Tax	494	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	8,463	8,000	2,700	16,000	—	—	—	—
ii) State Excise	178,726	215,000	215,000	225,000	147	200	200	226
iii) Taxes on Vehicles	94,778	102,500	102,500	114,000	277	300	300	339
iv) Taxes on Goods and Passengers	102,739	57,880	60,880	65,990	44	75	67	76
v) Taxes and Duties on Electricity	103,425	111,737	116,242	128,000	217	256	256	289
vi) Entertainment Tax	24,715	23,331	23,331	23,300	—	—	—	—
vii) Other Taxes and Duties	42,715	43,258	46,090	45,233	85	100	209	222
B. Share in Central Taxes	246,877	285,785	260,141	295,469	14,118	26,900	22,441	22,441
II NON-TAX REVENUE (C+D)	633,654	715,703	774,059	928,608	98,363	99,324	126,027	120,119
C. State's own Non-Tax Revenue (1 to 6)	465,507	480,455	473,612	630,494	2,873	4,937	6,324	8,964
1 Interest Receipts	184,560	113,658	113,628	53,875	100	80	90	102
2 Dividends and Profits	453	1,512	1,718	1,588	—	—	—	—
3 General Services	75,675	182,170	139,100	334,806	338	604	562	2,557
<i>of which: State lotteries</i>	13,075	131,149	66,710	271,814	—	—	—	—
4 Social Services (i to viii)	33,661	38,598	36,895	51,897	310	486	426	540
i) Education, Sports, Art and Culture	3,302	4,764	4,772	5,062	103	225	200	226
ii) Medical, Public Health and Family Welfare	11,178	12,404	11,257	13,024	35	100	40	45
iii) Housing	1,868	1,415	1,415	12,696	100	75	100	113
iv) Urban Development	1,873	3,350	3,350	3,518	—	—	—	—

State Finances : A Study of Budgets of 2003-04

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

(Rs. lakh)

Items	MAHARASHTRA				MANIPUR			
	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	2,765	2,882	2,677	3,150	3	3	3	3
vi) Social Security and Welfare	3,079	2,950	2,950	3,098	2	1	1	1
vii) Water Supply and Sanitation	509	802	425	800	67	80	80	150
viii) Others	9,087	10,031	10,049	10,549	—	2	2	2
5 Fiscal Services	1	—	—	—	—	—	—	—
6 Economic Services (i to xvii)	171,157	144,517	182,271	188,328	2,125	3,767	5,246	5,765
i) Crop Husbandry	2,484	2,144	2,094	2,251	3	8	8	9
ii) Animal Husbandry	1,053	958	1,144	1,155	7	9	9	9
iii) Fisheries	294	304	350	400	4	7	6	7
iv) Forestry and Wildlife	13,414	13,650	13,650	14,333	75	120	100	113
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	7,126	5,368	6,936	7,568	4	7	5	6
vii) Other Agricultural Programmes	314	62	104	114	—	—	—	—
viii) Major and Medium Irrigation projects	8,603	12,731	12,731	18,900	31	60	60	62
ix) Minor Irrigations	555	677	685	1,155	—	10	10	10
x) Power	8,570	9,761	8,550	8,550	1,973	3,500	5,000	5,500
xi) Petroleum	1	—	—	—	—	—	—	—
xii) Village and Small Industries	322	810	90	1,000	10	9	9	10
xiii) Industries@	34,736	38,372	39,130	40,201	1	3	3	3
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	1	—	—	—	1	2	1	2
xvii) Others*	93,684	59,680	96,807	92,701	16	32	35	34
D. Grants from the Centre (1 to 5)	168,147	235,248	300,447	298,114	95,490	94,387	119,703	111,155
1 State Plan Schemes	60,185	85,165	143,238	141,356	39,578	46,584	52,496	47,996
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	12,152	600	12,625	975	703	1,485	8,013	3,360
3 Centrally Sponsored Schemes	60,281	128,251	107,922	130,355	5,100	6,871	8,263	7,751
4 NEC/Special Plan Scheme	—	—	—	—	126	260	865	2,001
5 Non-Plan Grants (a to c)	35,529	21,232	36,662	25,428	49,983	39,187	50,066	50,047
a) Statutory Grants	1,480	30	6,417	30	36,845	39,087	38,559	38,671
b) Grants for relief on account of Natural Calamities	—	—	—	—	—	—	—	—
c) Others	34,049	21,202	30,245	25,398	13,138	100	11,507	11,376