

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

(Rs Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5	6	7	8	9
TOTAL REVENUES (I+II)	365,875	403,197	390,104	424,136	706,491	763,645	850,591	909,030
I TAX REVENUES (A+B)	123,516	144,327	143,489	155,795	168,426	191,905	197,694	223,170
A. State's own Tax Revenue(1 to 3)	88,753	100,759	99,921	109,895	97,565	112,700	115,194	125,570
1 Taxes on Income (i+ii)	—	—	—	—	—	—	50	55
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	—	—	50	55
2 Taxes on Property and Capital transactions (i to iii)	4,200	4,120	4,120	4,310	2,633	3,034	3,278	3,389
i) Land Revenue	460	381	381	305	259	304	174	243
ii) Stamps and Registration fees	3,740	3,739	3,739	4,005	2,319	2,680	3,083	3,131
iii) Urban immovable Property Tax	—	—	—	—	55	50	21	15
3 Taxes on commodities and services (i to vii)	84,553	96,639	95,801	105,585	94,932	109,666	111,866	122,126
i) Sales Tax (a to f)	38,334	44,800	43,700	49,728	47,000	56,846	58,350	65,350
a) State Sales Tax	33,892	40,000	39,100	44,928	35,500	42,846	45,350	50,850
b) Central Sales Tax	4,442	4,800	4,600	4,800	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	11,500	14,000	13,000	14,500
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise	27,342	29,100	28,800	31,137	20,797	24,048	20,901	21,647
iii) Taxes on Vehicles	8,198	8,280	8,842	9,419	3,163	3,425	3,960	3,661
iv) Taxes on Goods and Passengers	3,145	3,243	3,243	3,405	19,347	20,697	20,597	21,072
v) Taxes and Duties on Electricity	25	3,216	3,216	3,350	4,500	4,500	8,031	10,396
vi) Entertainment Tax	6	—	7	12	125	150	27	—
vii) Other Taxes and Duties	7,503	8,000	7,993	8,534	—	—	—	—
B. Share in Central Taxes	34,763	43,568	43,568	45,900	70,861	79,205	82,500	97,600
II NON-TAX REVENUE (C+D)	242,359	258,870	246,615	268,341	538,065	571,740	652,897	685,860
C. State's own Non-Tax Revenue (1 to 6)	17,549	25,218	25,463	42,521	33,466	35,527	35,435	88,389
1 Interest Receipts	997	1,050	1,050	1,116	13,243	12,793	13,107	13,184
2 Dividends and Profits	61	65	65	65	1,289	960	1,547	1,560
3 General Services	3,692	3,515	3,775	5,204	2,369	2,490	3,346	3,589
of which: State lotteries	4	—	—	1,000	—	—	—	—
4 Social Services (i to viii)	3,303	3,562	3,375	2,691	2,267	2,744	2,845	3,720
i) Education, Sports, Art and Culture	1,462	1,790	1,790	1,018	69	89	88	90
ii) Medical, Public Health and Family Welfare	323	270	270	284	822	871	956	1,198
iii) Housing	173	196	185	206	331	133	136	185
iv) Urban Development	75	25	121	44	—	—	—	—

State Finances : A Study of Budgets of 2004-05

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

(Rs Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5	6	7	8	9
v) Labour and Employment	92	94	94	98	37	38	50	55
vi) Social Security and Welfare	147	187	187	179	3	4	2	4
vii) Water Supply and Sanitation	976	972	700	830	1,000	1,600	1,610	2,180
viii) Others	55	28	28	32	5	9	3	8
5 Fiscal Services	—	—	—	—	—	—	—	—
6 Economic Services (i to xvii)	9,496	17,026	17,198	33,445	14,298	16,540	14,590	66,336
i) Crop Husbandry	451	404	404	440	411	426	394	399
ii) Animal Husbandry	66	103	46	40	280	294	331	329
iii) Fisheries	85	86	86	90	60	70	70	85
iv) Forestry and Wildlife	3,152	4,392	4,393	5,323	7,269	7,271	5,211	5,825
v) Plantations	1	1	1	1	—	—	—	—
vi) Co-operation	168	170	170	173	11	10	16	16
vii) Other Agricultural Programmes	4	4	5	5	8	8	6	6
viii) Major and Medium Irrigation projects	6	2	3	2	130	133	140	152
ix) Minor Irrigations	30	30	30	32	110	120	121	121
x) Power	-8	7,132	7,132	23,155	5,100	7,200	7,267	58,320
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	97	39	151	41	91	91	87	95
xiii) Industries@	4,904	4,307	4,317	3,907	343	373	402	401
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	6	197	11	—	—	—	—
xvi) Tourism	18	23	23	24	20	22	34	17
xvii) Others*	522	327	240	201	465	522	511	570
D. Grants from the Centre (1 to 5)	224,810	233,652	221,152	225,820	504,599	536,213	617,462	597,471
1 State Plan Schemes	117,604	132,879	132,879	137,259	203,874	277,149	283,449	304,300
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,092	1,042	1,042	1,112	—	—	—	—
3 Centrally Sponsored Schemes	18,676	10,162	10,162	10,563	18,000	18,000	45,900	50,000
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	87,438	89,569	77,069	76,886	282,725	241,064	288,113	243,171
a) Statutory Grants	81,644	83,900	71,400	71,200	228,332	199,075	234,075	202,305
b) Grants for relief on account of Natural Calamities	5,001	3,700	3,700	3,900	—	3,030	3,030	3,182
c) Others	793	1,969	1,969	1,786	54,393	38,959	51,008	37,684

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

(Rs Lakh)

Items	JHARKHAND				KARNATAKA			
	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5	6	7	8	9
TOTAL REVENUES (I+II)	740,648	755,376	744,349	694,358	1,616,875	1,984,517	2,173,183	2,551,031
I TAX REVENUES (A+B)	458,414	455,094	442,772	451,908	1,322,591	1,563,314	1,620,601	1,871,838
A. State's own Tax Revenue(1 to 3)	227,784	240,332	227,764	240,188	1,043,971	1,258,838	1,296,286	1,495,797
1 Taxes on Income (i+ii)	—	—	—	—	18,152	24,595	23,205	27,415
i) Agricultural Income Tax	—	—	—	—	132	2,831	100	215
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	18,020	21,764	23,105	27,200
2 Taxes on Property and Capital transactions (i to iii)	9,873	11,579	11,579	14,196	117,496	142,389	142,802	168,215
i) Land Revenue	708	779	779	1,696	5,961	6,989	7,300	8,215
ii) Stamps and Registration fees	9,165	10,800	10,800	12,500	111,535	135,400	135,502	160,000
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
3 Taxes on commodities and services (i to vii)	217,911	228,753	216,185	225,992	908,323	1,091,854	1,130,279	1,300,167
i) Sales Tax (a to f)	162,154	167,565	154,997	178,247	547,355	670,081	693,535	810,947
a) State Sales Tax*	135,500	140,000	109,126	125,495	465,875	581,657	604,917	707,802
b) Central Sales Tax	26,654	27,565	45,871	52,752	81,480	88,424	88,618	103,145
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise*	22,410	25,247	25,247	12,500	209,418	230,383	234,623	263,272
iii) Taxes on Vehicles*	18,275	20,795	20,795	22,459	67,570	88,039	88,038	97,000
iv) Taxes on Goods and Passengers	4,631	4,652	4,652	5,962	51,653	54,076	68,820	76,847
v) Taxes and Duties on Electricity	8,333	8,371	8,371	5,915	17,214	30,612	24,940	27,434
vi) Entertainment Tax	2,108	2,123	2,123	909	4,582	4,504	4,362	3,830
vii) Other Taxes and Duties	—	—	—	—	10,531	14,159	15,961	20,837
B. Share in Central Taxes	230,630	214,762	215,008	211,720	278,620	304,476	324,315	376,041
II NON-TAX REVENUE (C+D)	282,234	300,282	301,577	242,450	294,284	421,203	552,582	679,193
C. State's own Non-Tax Revenue (1 to 6)	95,995	113,799	115,094	121,943	127,766	171,332	342,648	448,636
1 Interest Receipts	5,603	5,603	5,603	8,924	3,436	3,787	3,787	8,613
2 Dividends and Profits	112	112	112	120	1,493	322	322	335
3 General Services	2,064	2,968	2,998	1,396	34,926	82,549	253,865	302,746
of which: State lotteries	—	—	—	—	13,898	68,200	227,515	290,128
4 Social Services (i to viii)	3,165	3,896	5,164	4,662	18,613	20,341	20,341	21,807
i) Education, Sports, Art and Culture	539	541	541	584	4,332	4,756	4,756	4,994
ii) Medical, Public Health and Family Welfare	662	809	809	887	5,789	5,148	5,148	5,663
iii) Housing	56	56	56	60	6,708	5,379	5,379	5,917
iv) Urban Development	10	10	10	11	112	73	73	76

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(Rs Lakh)

Items	JHARKHAND				KARNATAKA			
	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5	6	7	8	9
v) Labour and Employment	73	73	73	97	664	659	659	692
vi) Social Security and Welfare	1,184	1,190	1,190	1,369	589	3,896	3,896	4,013
vii) Water Supply and Sanitation	100	674	674	728	115	110	110	115
viii) Others	541	543	1,811	926	304	320	320	337
5 Fiscal Services	—	—	—	—	—	—	—	—
6 Economic Services (i to xvii)	85,051	101,220	101,217	106,841	69,298	64,333	64,333	115,135
i) Crop Husbandry	177	275	275	297	1,898	2,149	2,149	2,257
ii) Animal Husbandry	11	12	12	14	728	806	806	846
iii) Fisheries	160	168	168	193	428	800	800	840
iv) Forestry and Wildlife	485	282	282	2,000	10,152	12,593	12,593	14,652
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	38	38	38	41	2,747	2,536	2,536	2,714
vii) Other Agricultural Programmes	1	5	5	6	12	16	16	17
viii) Major and Medium Irrigation projects	2,060	2,063	2,060	2,372	2,093	3,600	3,600	3,852
ix) Minor Irrigations	24	48	48	52	354	600	600	630
x) Power	—	—	—	—	2,725	43	43	100
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	12	12	12	14	1,725	1,731	1,731	1,852
xiii) Industries@	81,343	97,562	97,562	101,035	16,123	18,966	18,966	25,844
xiv) Ports and Light Houses	—	—	—	—	492	900	900	945
xv) Road Transport	1	1	1	1	—	—	—	—
xvi) Tourism	1	1	1	—	735	572	572	601
xvii) Others*	738	753	753	816	29,086	19,021	19,021	59,985
D. Grants from the Centre (1 to 5)	186,239	186,483	186,483	120,507	166,518	249,871	209,934	230,557
1 State Plan Schemes	43,606	43,606	43,606	28,261	57,017	131,893	77,264	95,860
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	40,369	37,564	37,564	20,915	4,524	8,944	7,863	18,812
3 Centrally Sponsored Schemes	89,929	92,826	92,826	64,407	62,922	79,029	89,382	84,984
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	12,335	12,487	12,487	6,924	42,055	30,005	35,425	30,901
a) Statutory Grants	11,847	7,277	7,277	1,467	11,538	19,073	12,993	19,418
b) Grants for relief on account of Natural Calamities	—	4,922	4,922	5,168	25,854	6,474	17,974	6,798
c) Others	488	288	288	289	4,663	4,458	4,458	4,685