

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

(Rs Lakh)

Items	KERALA				MADHYA PRADESH			
	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)	1,063,388	1,269,961	1,255,125	1,426,395	1,339,040	1,586,349	1,475,818	1,725,198
I TAX REVENUES (A+B)	901,774	1,063,392	1,049,315	1,187,320	989,329	1,100,280	1,087,971	1,310,686
A. State's own Tax Revenue(1 to 3)	730,252	868,392	858,198	973,269	617,026	702,714	663,307	779,711
1 Taxes on Income (i+ii)	640	300	403	443	19,706	31,050	22,566	14,180
i) Agricultural Income Tax	640	300	403	443	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	19,706	31,050	22,566	14,180
2 Taxes on Property and Capital transactions (i to iii)	56,224	68,649	76,331	95,016	57,550	67,000	61,145	73,943
i) Land Revenue	3,840	4,747	4,032	4,329	4,044	6,000	6,138	6,138
ii) Stamps and Registration fees	48,653	60,652	68,449	86,637	53,506	61,000	55,007	67,805
iii) Urban immovable Property Tax	3,731	3,250	3,850	4,050	—	—	—	—
3 Taxes on commodities and services (i to vii)	673,388	799,443	781,464	877,810	539,770	604,664	579,596	691,588
i) Sales Tax (a to f)	534,315	641,800	620,000	712,301	290,620	334,000	321,634	396,000
a) State Sales Tax	491,714	584,860	570,503	655,791	255,552	259,054	251,600	320,966
b) Central Sales Tax	35,588	54,647	41,210	47,303	35,046	74,912	70,000	75,000
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	4	—	3	4	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	7,009	2,293	8,284	9,203	22	34	34	34
ii) State Excise	66,307	80,000	68,700	75,000	89,032	110,000	107,000	121,306
iii) Taxes on Vehicles	51,320	58,240	58,500	62,000	42,864	54,100	49,691	55,001
iv) Taxes on Goods and Passengers	—	—	—	—	35,120	41,400	41,400	43,500
v) Taxes and Duties on Electricity	19,263	17,727	30,379	24,162	80,126	62,864	58,371	74,095
vi) Entertainment Tax	109	49	194	218	1,395	2,170	1,464	1,647
vii) Other Taxes and Duties	2,074	1,627	3,691	4,129	613	130	36	39
B. Share in Central Taxes	171,522	195,000	191,117	214,051	372,303	397,566	424,664	530,975
II NON-TAX REVENUE (C+D)	161,614	206,569	205,810	239,075	349,711	486,069	387,847	414,512
C. State's own Non-Tax Revenue (1 to 6)	67,777	76,787	81,634	97,793	163,548	159,891	156,065	166,362
1 Interest Receipts	3,586	3,533	4,275	8,058	3,205	11,176	8,209	3,480
2 Dividends and Profits	961	1,065	2,006	2,166	409	269	2,346	1,752
3 General Services	26,195	25,757	27,029	34,396	22,602	25,438	23,453	25,084
of which: State lotteries	12,809	14,000	14,780	16,554	—	—	—	—
4 Social Services (i to viii)	10,627	10,951	12,962	13,640	8,964	4,736	4,866	4,619
i) Education, Sports, Art and Culture	6,341	6,225	7,805	8,203	1,039	715	697	698
ii) Medical, Public Health and Family Welfare	2,822	3,528	3,363	3,766	2,102	1,667	1,748	1,749
iii) Housing	176	214	197	221	1,365	1,675	1,489	1,509
iv) Urban Development	91	75	103	115	146	50	80	83

State Finances : A Study of Budgets of 2004-05

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

(Rs Lakh)

Items	KERALA				MADHYA PRADESH			
	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	414	604	430	470	398	258	472	267
vi) Social Security and Welfare	187	44	152	190	891	7	12	4
vii) Water Supply and Sanitation	268	128	300	336	1,938	322	272	280
viii) Others	328	133	612	339	1,085	42	96	29
5 Fiscal Services	—	—	—	—	1	—	—	—
6 Economic Services (i to xvii)	26,408	35,481	35,362	39,533	128,367	118,272	117,191	131,427
i) Crop Husbandry	1,276	1,249	1,429	1,600	1,475	1,295	1,055	960
ii) Animal Husbandry	694	636	657	706	232	200	200	215
iii) Fisheries	250	249	267	278	116	207	207	217
iv) Forestry and Wildlife	14,958	22,000	22,000	25,000	49,730	40,000	42,729	45,000
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	2,449	2,685	2,775	3,080	1,445	1,100	1,113	1,133
vii) Other Agricultural Programmes	2	3	3	3	497	210	7	7
viii) Major and Medium Irrigation projects	365	375	409	458	2,464	5,877	5,300	7,849
ix) Minor Irrigations	104	90	116	130	1,058	991	991	1,177
x) Power	—	—	—	—	24	—	—	—
xi) Petroleum	1	—	1	1	—	—	—	—
xii) Village and Small Industries	125	416	424	436	216	300	298	314
xiii) Industries@	1,885	2,364	2,365	2,368	59,298	66,358	63,218	71,598
xiv) Ports and Light Houses	83	233	126	136	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	176	266	203	230	—	—	—	—
xvii) Others*	4,040	4,915	4,587	5,107	11,812	1,734	2,073	2,957
D. Grants from the Centre (1 to 5)	93,837	129,782	124,176	141,282	186,163	326,178	231,782	248,150
1 State Plan Schemes	47,774	58,331	59,619	64,215	77,703	87,557	83,639	95,970
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,667	—	—	—	15,867	97,035	68,286	67,975
3 Centrally Sponsored Schemes	24,386	53,381	45,615	57,161	61,907	112,059	38,126	44,812
4 NEC/ Special Plan Scheme	491	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	19,519	18,070	18,942	19,906	30,686	29,527	41,731	39,393
a) Statutory Grants	12,670	8,859	8,807	9,426	15,161	—	—	—
b) Grants for relief on account of Natural Calamities	5,560	5,838	5,838	6,130	9,503	—	—	5,710
c) Others	1,289	3,373	4,298	4,350	6,022	29,527	41,731	33,683

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

(Rs Lakh)

Items	MAHARASHTRA				MANIPUR			
	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)	3,110,305	3,829,346	3,715,892	4,015,717	132,799	149,457	159,819	150,464
I TAX REVENUES (A+B)	2,507,942	2,900,738	2,911,092	3,210,565	25,328	29,338	30,305	36,037
A. State's own Tax Revenue(1 to 3)	2,281,101	2,605,269	2,606,231	2,846,287	6,516	6,788	6,958	7,253
1 Taxes on Income (i+ii)	102,856	110,000	102,000	110,000	1,164	1,392	1,236	1,400
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	102,856	110,000	102,000	110,000	1164	1392	1236	1400
2 Taxes on Property and Capital transactions (i to iii)	320,952	323,246	343,806	375,363	273	289	289	324
i) Land Revenue	38,641	33,806	33,806	37,863	83	63	63	71
ii) Stamps and Registration fees	282,311	289,440	310,000	337,500	190	226	226	253
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
3 Taxes on commodities and services (i to vii)	1,857,293	2,172,023	2,160,425	2,360,924	5,079	5,107	5,433	5,529
i) Sales Tax (a to f)	1,348,834	1,570,500	1,548,500	1,689,000	4,318	3,955	4,400	4,500
a) State Sales Tax	785,364	931,500	930,000	1,020,000	4,318	3,955	4,400	4,500
b) Central Sales Tax	171,847	213,000	208,000	218,000	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	386,787	410,000	410,000	435,000	—	—	—	—
d) Surcharge on Sales Tax	415	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	4,421	16,000	500	16,000	—	—	—	—
ii) State Excise	193,869	225,000	230,000	260,000	229	226	250	280
iii) Taxes on Vehicles	94,123	114,000	102,500	115,500	344	339	385	432
iv) Taxes on Goods and Passengers	24,503	65,990	66,500	71,000	67	76	76	85
v) Taxes and Duties on Electricity	114,918	128,000	128,010	129,000	—	289	100	112
vi) Entertainment Tax	27,915	23,300	30,148	36,148	—	—	—	—
vii) Other Taxes and Duties	53,131	45,233	54,767	60,276	121	222	222	120
B. Share in Central Taxes	226,841	295,469	304,861	364,278	18,812	22,550	23,347	28,784
II NON-TAX REVENUE (C+D)	602,363	928,608	804,800	805,152	107,471	120,119	129,514	114,427
C. State's own Non-Tax Revenue (1 to 6)	451,747	630,494	377,408	474,065	5,649	8,964	6,152	6,405
1 Interest Receipts	177,727	53,875	59,573	54,464	61	102	102	114
2 Dividends and Profits	186	1,588	234	234	1	1	1	1
3 General Services	68,613	334,806	108,075	201,349	631	2,557	973	1,027
of which: State lotteries	28,328	271,814	61,814	142,770	159	—	400	400
4 Social Services (i to viii)	33,028	51,897	37,711	37,877	372	539	463	520
i) Education, Sports, Art and Culture	5,833	5,062	6,194	6,504	113	226	150	170
ii) Medical, Public Health and Family Welfare	9,848	13,024	12,420	12,656	35	45	42	47
iii) Housing	1,668	12,696	2,264	1,668	75	113	113	127
iv) Urban Development	2,066	3,518	2,169	2,278	—	—	—	—

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(Rs Lakh)

Items	MAHARASHTRA				MANIPUR			
	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	2,878	3,150	2,786	2,969	3	3	3	3
vi) Social Security and Welfare	3,263	3,098	3,800	3,253	1	1	1	1
vii) Water Supply and Sanitation	270	800	507	636	144	149	151	168
viii) Others	7,202	10,549	7,571	7,913	1	2	3	4
5 Fiscal Services	—	—	—	—	—	—	—	—
6 Economic Services (i to xvii)	172,193	188,328	171,815	180,141	4,584	5,765	4,613	4,743
i) Crop Husbandry	2,494	2,251	2,619	2,384	8	9	9	10
ii) Animal Husbandry	1,161	1,155	1,155	1,213	8	9	6	6
iii) Fisheries	389	400	500	450	8	7	8	10
iv) Forestry and Wildlife	10,458	14,333	14,475	16,090	81	113	113	127
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	6,301	7,568	7,821	8,325	42	6	8	10
vii) Other Agricultural Programmes	144	114	153	204	—	—	—	—
viii) Major and Medium Irrigation projects	11,305	18,900	11,920	12,545	24	62	35	40
ix) Minor Irrigations	783	1,155	1,234	1,234	2	10	7	8
x) Power	8,579	8,550	8,579	8,579	4,391	5,500	4,400	4,500
xi) Petroleum	1	—	—	—	—	—	—	—
xii) Village and Small Industries	119	1,000	250	200	8	10	10	12
xiii) Industries@	40,071	40,201	42,100	43,860	1	4	2	2
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	1	—	—	—	—	—	—	—
xvi) Tourism	10	—	—	—	1	2	1	1
xvii) Others*	90,377	92,701	81,009	85,057	10	33	14	17
D. Grants from the Centre (1 to 5)	150,616	298,114	427,392	331,087	101,822	111,155	123,362	108,022
1 State Plan Schemes	54,793	141,356	148,232	136,165	41,122	47,996	58,364	52,064
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	11,716	975	27,388	1,250	1,976	3,360	9,689	2,243
3 Centrally Sponsored Schemes	46,490	130,355	162,824	136,963	8,347	7,751	4,471	9,066
4 NEC/ Special Plan Scheme	—	—	—	—	834	2,001	1,364	369
5 Non-Plan Grants (a to c)	37,617	25,428	88,948	56,709	49,543	50,047	49,474	44,280
a) Statutory Grants	9,935	30	13,016	50	38,102	38,671	40,008	35,817
b) Grants for relief on account of Natural Calamities	2,000	—	—	—	—	—	—	—
c) Others	25,682	25,398	75,932	56,659	11,441	11,376	9,466	8,463