

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

(Rs Lakh)

Items	MEGHALAYA				MIZORAM			
	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
<b>TOTAL REVENUES (I+II)</b>	<b>128,893</b>	<b>169,428</b>	<b>169,611</b>	<b>169,269</b>	<b>102,161</b>	<b>96,967</b>	<b>128,831</b>	<b>103,908</b>
<b>I TAX REVENUES (A+B)</b>	<b>32,097</b>	<b>39,800</b>	<b>39,800</b>	<b>42,315</b>	<b>12,256</b>	<b>15,485</b>	<b>15,925</b>	<b>18,565</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>14,486</b>	<b>18,500</b>	<b>18,500</b>	<b>20,500</b>	<b>2,797</b>	<b>2,854</b>	<b>2,892</b>	<b>2,992</b>
<b>1 Taxes on Income (i+ii)</b>	<b>92</b>	<b>67</b>	<b>67</b>	<b>70</b>	<b>397</b>	<b>375</b>	<b>375</b>	<b>400</b>
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	92	67	67	70	397	375	375	400
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>327</b>	<b>432</b>	<b>432</b>	<b>464</b>	<b>105</b>	<b>158</b>	<b>145</b>	<b>150</b>
i) Land Revenue	32	42	42	44	97	150	136	140
ii) Stamps and Registration fees	295	390	390	420	8	8	9	10
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>14,067</b>	<b>18,001</b>	<b>18,001</b>	<b>19,966</b>	<b>2,295</b>	<b>2,321</b>	<b>2,372</b>	<b>2,442</b>
i) Sales Tax (a to f)	8,720	9,600	9,600	10,799	1,820	1,800	1,850	1,900
a) State Sales Tax	6,552	3,594	3,594	3,976	1,820	1,800	1,850	1,900
b) Central Sales Tax	1,553	2,820	2,820	2,920	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	524	3,186	3,186	3,903	—	—	—	—
d) Surcharge on Sales Tax	2	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	89	—	—	—	—	—	—	—
ii) State Excise	4,495	7,100	7,100	7,800	129	136	136	136
iii) Taxes on Vehicles	462	596	596	630	256	300	300	320
iv) Taxes on Goods and Passengers	163	420	420	440	57	50	50	50
v) Taxes and Duties on Electricity	2	30	30	32	—	—	1	—
vi) Entertainment Tax	120	99	99	152	—	—	—	—
vii) Other Taxes and Duties	105	156	156	113	33	35	35	36
<b>B. Share in Central Taxes</b>	<b>17,611</b>	<b>21,300</b>	<b>21,300</b>	<b>21,815</b>	<b>9,459</b>	<b>12,631</b>	<b>13,033</b>	<b>15,573</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>96,796</b>	<b>129,628</b>	<b>129,811</b>	<b>126,954</b>	<b>89,905</b>	<b>81,482</b>	<b>112,906</b>	<b>85,343</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>9,279</b>	<b>13,000</b>	<b>13,182</b>	<b>13,923</b>	<b>5,263</b>	<b>5,610</b>	<b>5,388</b>	<b>6,327</b>
<b>1 Interest Receipts</b>	<b>466</b>	<b>281</b>	<b>452</b>	<b>295</b>	<b>244</b>	<b>160</b>	<b>170</b>	<b>180</b>
<b>2 Dividends and Profits</b>	<b>1</b>	<b>3</b>	<b>14</b>	<b>3</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>3 General Services</b>	<b>1,511</b>	<b>2,411</b>	<b>2,411</b>	<b>2,532</b>	<b>1,764</b>	<b>1,073</b>	<b>1,277</b>	<b>1,247</b>
<i>of which: State lotteries</i>	618	1,200	1,200	1,200	701	670	670	700
<b>4 Social Services (i to viii)</b>	<b>194</b>	<b>326</b>	<b>326</b>	<b>341</b>	<b>475</b>	<b>558</b>	<b>649</b>	<b>580</b>
i) Education, Sports, Art and Culture	75	98	98	100	42	40	42	42
ii) Medical, Public Health and Family Welfare	55	91	91	96	40	40	40	40
iii) Housing	18	43	43	45	38	40	40	40
iv) Urban Development	7	2	2	2	—	—	—	—

## State Finances : A Study of Budgets of 2004-05

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

(Rs Lakh)

Items	MEGHALAYA				MIZORAM			
	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	9	44	44	46	—	—	—	—
vi) Social Security and Welfare	2	7	7	8	16	35	120	35
vii) Water Supply and Sanitation	23	37	37	39	339	400	400	420
viii) Others	5	4	4	5	—	3	7	3
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>7,107</b>	<b>9,979</b>	<b>9,979</b>	<b>10,752</b>	<b>2,780</b>	<b>3,819</b>	<b>3,292</b>	<b>4,320</b>
i) Crop Husbandry	140	282	282	300	27	50	31	31
ii) Animal Husbandry	109	155	155	162	47	65	65	65
iii) Fisheries	2	6	6	6	11	7	7	7
iv) Forestry and Wildlife	856	870	870	940	380	260	250	260
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	112	18	18	19	81	2	2	2
vii) Other Agricultural Programmes	26	113	113	115	4	4	12	48
viii) Major and Medium Irrigation projects	—	—	—	—	—	—	—	—
ix) Minor Irrigations	7	6	6	6	1	4	4	4
x) Power	—	—	—	—	1,821	3,000	2,500	3,500
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	35	30	30	31	6	6	14	6
xiii) Industries@	5,611	8,230	8,230	8,888	—	—	—	—
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	203	250	200	200
xvi) Tourism	—	2	2	2	37	30	30	30
xvii) Others*	209	267	267	283	162	141	177	167
<b>D. Grants from the Centre (1 to 5)</b>	<b>87,517</b>	<b>116,628</b>	<b>116,629</b>	<b>113,031</b>	<b>84,642</b>	<b>75,872</b>	<b>107,518</b>	<b>79,016</b>
1 State Plan Schemes	37,315	43,901	43,901	53,520	43,886	38,731	61,289	43,802
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2 Central Plan Schemes	63	2,387	2,388	3,563	278	1	391	175
3 Centrally Sponsored Schemes	7,581	26,144	26,144	15,612	8,591	18	11,062	15
4 NEC/ Special Plan Scheme	1,784	9,199	9,199	5,072	1,104	1	1,652	2
5 Non-Plan Grants (a to c)	40,774	34,997	34,997	35,264	30,783	37,121	33,124	35,022
a) Statutory Grants	38,390	31,045	31,045	28,626	28,460	34,862	29,839	33,807
b) Grants for relief on account of Natural Calamities	—	—	—	—	469	258	258	271
c) Others	2,384	3,952	3,952	6,638	1,854	2,001	3,027	944

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

(Rs Lakh)

Items	NAGALAND				ORISSA			
	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
<b>TOTAL REVENUES (I+II)</b>	<b>139,883</b>	<b>187,456</b>	<b>185,373</b>	<b>195,479</b>	<b>843,877</b>	<b>984,498</b>	<b>968,017</b>	<b>1,146,311</b>
<b>I TAX REVENUES (A+B)</b>	<b>15,996</b>	<b>22,555</b>	<b>21,494</b>	<b>24,480</b>	<b>567,742</b>	<b>645,892</b>	<b>639,315</b>	<b>791,811</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>6,189</b>	<b>8,521</b>	<b>7,460</b>	<b>8,446</b>	<b>287,184</b>	<b>302,800</b>	<b>316,801</b>	<b>347,648</b>
<b>1 Taxes on Income (i+ii)</b>	<b>1,211</b>	<b>1,500</b>	<b>1,200</b>	<b>1,300</b>	<b>4,661</b>	<b>4,650</b>	<b>5,000</b>	<b>5,376</b>
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	1,211	1,500	1,200	1,300	4,661	4,650	5,000	5,376
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>98</b>	<b>120</b>	<b>90</b>	<b>130</b>	<b>21,802</b>	<b>21,850</b>	<b>23,950</b>	<b>25,788</b>
i) Land Revenue	41	50	30	50	8,216	7,400	8,000	8,600
ii) Stamps and Registration fees	57	70	60	80	13,586	14,450	15,950	17,188
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>4,880</b>	<b>6,901</b>	<b>6,170</b>	<b>7,016</b>	<b>260,721</b>	<b>276,300</b>	<b>287,851</b>	<b>316,484</b>
i) Sales Tax (a to f)	4,116	6,000	5,300	6,036	160,522	176,650	176,650	195,800
a) State Sales Tax	4,116	6,000	5,300	6,036	153,269	158,500	158,500	175,828
b) Central Sales Tax	—	—	—	—	7,253	18,150	18,150	19,972
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise	198	250	210	250	24,606	28,050	30,000	32,475
iii) Taxes on Vehicles	474	550	600	610	25,735	26,000	28,061	30,439
iv) Taxes on Goods and Passengers	81	50	50	110	31,307	25,500	30,000	32,700
v) Taxes and Duties on Electricity	1	—	—	—	17,217	19,000	20,000	21,680
vi) Entertainment Tax	—	—	—	—	1,334	460	1,160	1,075
vii) Other Taxes and Duties	10	51	10	10	—	640	1,980	2,315
<b>B. Share in Central Taxes</b>	<b>9,807</b>	<b>14,034</b>	<b>14,034</b>	<b>16,034</b>	<b>280,558</b>	<b>343,092</b>	<b>322,514</b>	<b>444,163</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>123,887</b>	<b>164,901</b>	<b>163,879</b>	<b>170,999</b>	<b>276,135</b>	<b>338,606</b>	<b>328,702</b>	<b>354,500</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>4,393</b>	<b>6,294</b>	<b>5,219</b>	<b>6,369</b>	<b>96,117</b>	<b>84,714</b>	<b>91,714</b>	<b>97,620</b>
<b>1 Interest Receipts</b>	<b>172</b>	<b>200</b>	<b>350</b>	<b>143</b>	<b>7,609</b>	<b>3,300</b>	<b>3,300</b>	<b>3,500</b>
<b>2 Dividends and Profits</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>15,222</b>	<b>3,300</b>	<b>1,000</b>	<b>1,015</b>
<b>3 General Services</b>	<b>667</b>	<b>1,445</b>	<b>1,025</b>	<b>1,307</b>	<b>6,008</b>	<b>5,248</b>	<b>11,628</b>	<b>13,851</b>
<i>of which: State lotteries</i>	—	—	—	—	—	—	—	—
<b>4 Social Services (i to viii)</b>	<b>467</b>	<b>373</b>	<b>338</b>	<b>378</b>	<b>7,543</b>	<b>8,723</b>	<b>9,665</b>	<b>9,960</b>
i) Education, Sports, Art and Culture	15	29	30	30	2,431	2,918	3,118	3,235
ii) Medical, Public Health and Family Welfare	15	13	12	12	1,129	956	1,001	1,056
iii) Housing	225	250	230	230	1,245	1,387	1,685	1,684
iv) Urban Development	131	—	—	—	12	45	55	55

## State Finances : A Study of Budgets of 2004-05

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(Rs Lakh)

Items	NAGALAND				ORISSA			
	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	3	3	3	3	115	165	200	200
vi) Social Security and Welfare	13	1	1	1	32	—	—	—
vii) Water Supply and Sanitation	63	75	60	100	2,329	3,000	3,300	3,424
viii) Others	2	2	2	2	250	252	306	306
<b>5 Fiscal Services</b>	—	—	—	—	<b>1</b>	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>3,087</b>	<b>4,276</b>	<b>3,506</b>	<b>4,541</b>	<b>59,734</b>	<b>64,143</b>	<b>66,121</b>	<b>69,294</b>
i) Crop Husbandry	10	11	9	10	465	758	921	920
ii) Animal Husbandry	20	22	18	18	109	198	240	240
iii) Fisheries	—	—	1	1	168	220	267	267
iv) Forestry and Wildlife	354	300	258	298	9,704	10,493	9,000	9,135
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	97	5	4	4	209	684	831	830
vii) Other Agricultural Programmes	2	4	3	3	147	310	377	376
viii) Major and Medium Irrigation projects	—	—	—	—	2,253	2,800	3,300	3,362
ix) Minor Irrigations	1	1	1	1	198	255	255	260
x) Power	1,959	3,000	2,500	3,200	294	330	401	401
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	62	20	15	16	10	57	69	69
xiii) Industries@	1	2	—	10	44,367	44,915	46,668	49,642
xiv) Ports and Light Houses	—	—	—	—	63	494	600	600
xv) Road Transport	552	775	600	850	—	—	—	—
xvi) Tourism	16	10	8	9	30	66	80	80
xvii) Others*	13	126	89	121	1,717	2,563	3,112	3,112
<b>D. Grants from the Centre (1 to 5)</b>	<b>119,494</b>	<b>158,607</b>	<b>158,660</b>	<b>164,630</b>	<b>180,018</b>	<b>253,892</b>	<b>236,988</b>	<b>256,880</b>
1 State Plan Schemes	34,116	48,451	48,451	53,434	102,139	170,220	109,897	165,594
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	11,603	21,316	22,519	14,193	3,191	45,506	45,714	46,389
3 Centrally Sponsored Schemes	—	—	—	—	35,177	21,266	23,357	18,759
4 NEC/ Special Plan Scheme	2,951	2,654	4,217	9,114	—	—	—	—
5 Non-Plan Grants (a to c)	70,824	86,186	83,473	87,889	39,511	16,900	58,020	26,138
a) Statutory Grants	61,219	73,511	73,302	76,497	24,658	—	—	—
b) Grants for relief on account of Natural Calamities	81	170	170	264	—	—	—	—
c) Others	9,524	12,505	10,001	11,128	14,852	16,900	58,020	26,138