

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

(Rs Lakh)

Items	TRIPURA				UTTARANCHAL			
	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>188,006</b>	<b>227,587</b>	<b>229,328</b>	<b>251,515</b>	<b>321,833</b>	<b>459,578</b>	<b>415,056</b>	<b>462,894</b>
<b>I TAX REVENUES (A+B)</b>	<b>43,279</b>	<b>49,461</b>	<b>54,500</b>	<b>67,500</b>	<b>139,324</b>	<b>165,055</b>	<b>164,414</b>	<b>183,285</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>18,294</b>	<b>18,397</b>	<b>22,500</b>	<b>29,500</b>	<b>102,169</b>	<b>120,055</b>	<b>120,933</b>	<b>129,685</b>
<b>1 Taxes on Income (i+ii)</b>	<b>1,217</b>	<b>1,556</b>	<b>2,001</b>	<b>2,201</b>	<b>241</b>	<b>400</b>	<b>248</b>	<b>289</b>
i) Agricultural Income Tax	—	16	1	1	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	1,217	1,540	2,000	2,200	241	400	248	289
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>912</b>	<b>1,247</b>	<b>1,348</b>	<b>1,667</b>	<b>12,587</b>	<b>14,278</b>	<b>18,241</b>	<b>15,632</b>
i) Land Revenue	131	138	148	167	252	310	1,267	306
ii) Stamps and Registration fees	781	1,109	1,200	1,500	12,335	13,968	16,974	15,326
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>16,165</b>	<b>15,594</b>	<b>19,151</b>	<b>25,632</b>	<b>89,341</b>	<b>105,377</b>	<b>102,444</b>	<b>113,764</b>
i) Sales Tax (a to f)	12,697	11,800	14,700	20,000	55,106	62,082	64,338	71,827
a) State Sales Tax	12,697	11,800	14,700	20,000	326	56,074	37,539	39,274
b) Central Sales Tax	—	—	—	—	54,780	5,736	6,581	6,710
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	17	20,065	25,227
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	255	153	616
ii) State Excise	2,821	2,860	3,131	4,000	24,586	28,605	27,368	29,831
iii) Taxes on Vehicles	529	611	800	1,100	7,168	12,037	8,656	9,350
iv) Taxes on Goods and Passengers	—	—	—	—	1	1	—	1
v) Taxes and Duties on Electricity	1	21	1	1	1,810	1,993	1,645	2,124
vi) Entertainment Tax	18	149	20	23	670	598	416	520
vii) Other Taxes and Duties	99	153	499	508	—	61	21	111
<b>B. Share in Central Taxes</b>	<b>24,985</b>	<b>31,064</b>	<b>32,000</b>	<b>38,000</b>	<b>37,155</b>	<b>45,000</b>	<b>43,481</b>	<b>53,600</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>144,727</b>	<b>178,126</b>	<b>174,828</b>	<b>184,015</b>	<b>182,509</b>	<b>294,523</b>	<b>250,642</b>	<b>279,609</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>9,872</b>	<b>12,140</b>	<b>12,000</b>	<b>16,000</b>	<b>37,485</b>	<b>44,417</b>	<b>43,119</b>	<b>40,099</b>
<b>1 Interest Receipts</b>	<b>582</b>	<b>489</b>	<b>651</b>	<b>500</b>	<b>392</b>	<b>175</b>	<b>2,155</b>	<b>2,231</b>
<b>2 Dividends and Profits</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>5</b>
<b>3 General Services</b>	<b>660</b>	<b>730</b>	<b>940</b>	<b>1,090</b>	<b>2,419</b>	<b>11,985</b>	<b>13,564</b>	<b>4,960</b>
<i>of which: State lotteries</i>	—	—	—	—	—	—	—	—
<b>4 Social Services (i to viii)</b>	<b>1,313</b>	<b>332</b>	<b>538</b>	<b>569</b>	<b>3,357</b>	<b>3,703</b>	<b>2,814</b>	<b>3,219</b>
i) Education, Sports, Art and Culture	110	25	50	55	2,267	2,496	1,874	2,227
ii) Medical, Public Health and Family Welfare	161	129	273	306	546	595	393	345
iii) Housing	80	99	112	123	140	156	155	169
iv) Urban Development	1	—	—	—	—	—	—	—

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

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

(Rs Lakh)

Items	TRIPURA				UTTARANCHAL			
	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	19	21	23	77	96	71	87
vi) Social Security and Welfare	17	—	—	—	38	41	205	45
vii) Water Supply and Sanitation	88	35	—	—	—	—	—	—
viii) Others	847	25	82	62	289	319	116	346
<b>5 Fiscal Services</b>	<b>1</b>	<b>—</b>	<b>1</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>—</b>	<b>1</b>
<b>6 Economic Services ( i to xvii )</b>	<b>7,316</b>	<b>10,589</b>	<b>9,870</b>	<b>13,841</b>	<b>31,313</b>	<b>28,548</b>	<b>24,582</b>	<b>29,683</b>
i) Crop Husbandry	84	166	187	208	4,931	1,223	1,151	1,214
ii) Animal Husbandry	75	101	137	144	122	138	115	146
iii) Fisheries	43	33	30	47	10	4	3	4
iv) Forestry and Wildlife	409	722	956	1,300	17,769	14,071	12,733	13,715
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	6	6	11	12	115	130	120	150
vii) Other Agricultural Programmes	—	—	—	—	4	4	3	4
viii) Major and Medium Irrigation projects	14	2	8	15	1,038	310	389	837
ix) Minor Irrigations	10	6	7	14	22	19	61	62
x) Power	5,968	7,709	7,500	11,000	3,501	8,851	5,977	9,600
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	9	3	3	10	7	31	24	32
xiii) Industries@	604	662	725	800	2,452	3,060	3,120	3,124
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	3	9	51	51
xvi) Tourism	31	31	40	47	334	366	255	259
xvii) Others*	63	1,148	266	244	1,005	332	580	485
<b>D. Grants from the Centre (1 to 5)</b>	<b>134,855</b>	<b>165,986</b>	<b>162,828</b>	<b>168,015</b>	<b>145,024</b>	<b>250,106</b>	<b>207,523</b>	<b>239,510</b>
1 State Plan Schemes	63,139	67,374	65,961	67,276	132,281	157,816	149,616	170,609
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,058	971	1,250	971	280	27,050	6,008	7,751
3 Centrally Sponsored Schemes	9,756	31,405	21,112	13,951	8,001	39,255	27,812	42,460
4 NEC/ Special Plan Scheme	4,860	3,608	11,685	15,197	—	—	—	—
5 Non-Plan Grants (a to c)	56,042	62,628	62,820	70,620	4,462	25,985	24,087	18,690
a) Statutory Grants	42,102	55,298	55,587	61,500	4,463	18,700	18,700	15,171
b) Grants for relief on account of Natural Calamities	—	—	—	—	—	2,766	4,148	2,950
c) Others	13,939	7,330	7,233	9,120	—	4,519	1,239	569

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

(Rs Lakh)

Items	UTTAR PRADESH				WEST BENGAL			
	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>2,782,119</b>	<b>3,337,305</b>	<b>3,286,008</b>	<b>3,725,861</b>	<b>1,452,545</b>	<b>1,718,050</b>	<b>1,740,450</b>	<b>2,049,813</b>
<b>I TAX REVENUES (A+B)</b>	<b>2,359,868</b>	<b>2,674,629</b>	<b>2,630,296</b>	<b>3,108,128</b>	<b>1,163,313</b>	<b>1,388,436</b>	<b>1,416,683</b>	<b>1,683,155</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>1,276,690</b>	<b>1,453,905</b>	<b>1,370,766</b>	<b>1,603,125</b>	<b>704,639</b>	<b>870,730</b>	<b>882,517</b>	<b>1,044,885</b>
<b>1 Taxes on Income (i+ii)</b>	<b>370</b>	<b>535</b>	<b>535</b>	<b>535</b>	<b>22,559</b>	<b>28,342</b>	<b>23,075</b>	<b>29,762</b>
i) Agricultural Income Tax	—	—	—	—	225	1,035	225	225
ii) Taxes on Professions, Trades, Callings and Employment	370	535	535	535	22,334	27,307	22,850	29,537
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>214,293</b>	<b>227,500</b>	<b>230,500</b>	<b>263,900</b>	<b>137,949</b>	<b>184,599</b>	<b>184,386</b>	<b>221,282</b>
i) Land Revenue	6,423	7,500	7,500	7,500	65,829	102,880	101,356	125,958
ii) Stamps and Registration fees	207,868	220,000	223,000	256,400	72,041	81,600	82,980	95,274
iii) Urban immovable Property Tax	2	—	—	—	79	119	50	50
<b>3 Taxes on commodities and services (i to vii)</b>	<b>1,062,027</b>	<b>1,225,870</b>	<b>1,139,731</b>	<b>1,338,690</b>	<b>544,131</b>	<b>657,789</b>	<b>675,056</b>	<b>793,841</b>
i) Sales Tax (a to f)	712,374	813,849	760,043	900,000	419,151	498,262	494,600	583,626
a) State Sales Tax	638,410	533,777	435,000	505,200	363,076	454,850	428,415	505,548
b) Central Sales Tax	70,747	46,514	45,000	51,376	52,310	38,426	61,742	72,836
c) Sales Tax on Motor Spirit and Lubricants	761	231,434	280,000	341,300	2,297	—	2,711	3,199
d) Surcharge on Sales Tax	—	—	—	—	1,425	4,981	1,681	1,984
e) Receipts of Turnover Tax	—	—	—	—	37	1	44	51
f) Other Receipts	2,456	2,124	43	2,124	6	4	7	8
ii) State Excise	255,505	285,000	255,000	300,000	56,685	63,270	62,354	88,543
iii) Taxes on Vehicles	61,884	45,597	45,597	50,158	24,940	31,000	35,000	54,875
iv) Taxes on Goods and Passengers	7,733	52,992	52,992	58,291	80	500	80	102
v) Taxes and Duties on Electricity	14,529	16,932	16,883	18,741	14,542	20,000	41,021	18,396
vi) Entertainment Tax	6,126	10,663	8,545	10,565	3,239	6,793	3,725	4,294
vii) Other Taxes and Duties	3,876	837	671	935	25,494	37,964	38,276	44,005
<b>B. Share in Central Taxes</b>	<b>1,083,178</b>	<b>1,220,724</b>	<b>1,259,530</b>	<b>1,505,003</b>	<b>458,674</b>	<b>517,706</b>	<b>534,166</b>	<b>638,270</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>422,251</b>	<b>662,676</b>	<b>655,712</b>	<b>617,733</b>	<b>289,232</b>	<b>329,614</b>	<b>323,767</b>	<b>366,658</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>191,349</b>	<b>174,789</b>	<b>186,644</b>	<b>185,257</b>	<b>65,433</b>	<b>114,413</b>	<b>107,990</b>	<b>140,337</b>
<b>1 Interest Receipts</b>	<b>51,538</b>	<b>43,897</b>	<b>43,801</b>	<b>43,834</b>	<b>10,274</b>	<b>22,402</b>	<b>16,917</b>	<b>18,015</b>
<b>2 Dividends and Profits</b>	<b>784</b>	<b>592</b>	<b>592</b>	<b>592</b>	<b>138</b>	<b>542</b>	<b>166</b>	<b>199</b>
<b>3 General Services</b>	<b>31,477</b>	<b>39,753</b>	<b>41,353</b>	<b>49,893</b>	<b>17,644</b>	<b>23,820</b>	<b>27,462</b>	<b>39,066</b>
<i>of which: State lotteries</i>	—	—	—	—	2,753	3,583	8,900	12,426
<b>4 Social Services (i to viii)</b>	<b>35,963</b>	<b>25,286</b>	<b>27,280</b>	<b>18,085</b>	<b>8,570</b>	<b>20,176</b>	<b>17,521</b>	<b>20,087</b>
i) Education, Sports, Art and Culture	25,535	16,002	14,973	5,582	1,728	6,153	4,554	5,122
ii) Medical, Public Health and Family Welfare	4,246	2,999	5,178	5,159	4,896	10,863	10,587	12,060
iii) Housing	1,005	2,521	2,521	2,521	994	1,141	1,200	1,500
iv) Urban Development	330	3,198	3,198	3,198	70	128	85	102

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

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

(Rs Lakh)

Items	UTTAR PRADESH				WEST BENGAL			
	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	868	350	1,195	1,282	109	157	143	170
vi) Social Security and Welfare	1,959	170	170	280	305	648	385	453
vii) Water Supply and Sanitation	—	—	—	—	301	529	361	434
viii) Others	2,020	46	45	63	167	557	206	246
<b>5 Fiscal Services</b>	<b>3</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>
<b>6 Economic Services ( i to xvii )</b>	<b>71,584</b>	<b>65,261</b>	<b>73,618</b>	<b>72,853</b>	<b>28,806</b>	<b>47,469</b>	<b>45,923</b>	<b>62,969</b>
i) Crop Husbandry	2,558	2,000	1,655	1,784	396	723	558	652
ii) Animal Husbandry	824	1,715	1,513	1,623	450	1,180	545	653
iii) Fisheries	181	255	255	275	307	147	368	437
iv) Forestry and Wildlife	8,627	6,736	6,731	7,931	5,652	3,880	6,783	8,139
v) Plantations	—	—	—	—	1	—	—	—
vi) Co-operation	618	1,117	1,079	1,087	842	435	1,011	1,213
vii) Other Agricultural Programmes	115	206	36	37	14	22	16	20
viii) Major and Medium Irrigation projects	9,012	19,650	19,650	19,650	349	542	419	2,533
ix) Minor Irrigations	1,211	1,113	1,113	1,113	692	1,062	830	3,996
x) Power	—	—	—	—	1	—	1	1
xi) Petroleum	—	—	—	—	1	1	1	1
xii) Village and Small Industries	278	44	52	50	113	197	162	186
xiii) Industries@	26,268	25,008	25,008	29,010	951	6,170	1,262	6,503
xiv) Ports and Light Houses	—	—	—	—	6	10	7	9
xv) Road Transport	15,298	297	10,479	326	1	2	1	1
xvi) Tourism	208	1	1	1	156	389	257	643
xvii) Others*	6,386	7,119	6,046	9,966	18,874	32,709	33,702	37,982
<b>D. Grants from the Centre (1 to 5)</b>	<b>230,902</b>	<b>487,887</b>	<b>469,068</b>	<b>432,476</b>	<b>223,799</b>	<b>215,201</b>	<b>215,777</b>	<b>226,321</b>
1 State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	122,294	172,064	179,420	197,283	74,658	108,619	97,442	122,638
2 Central Plan Schemes	12,321	5,396	5,000	4,476	8,962	10,737	5,747	5,186
3 Centrally Sponsored Schemes	53,762	205,718	168,015	139,754	45,051	47,380	44,427	45,998
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	42,525	104,709	116,633	90,963	95,128	48,465	68,161	52,499
a) Statutory Grants	17,700	83,922	87,881	56,187	80,933	37,336	47,517	30,592
b) Grants for relief on account of Natural Calamities	18,232	12,700	12,700	13,336	12,341	8,778	8,778	8,778
c) Others	6,593	8,087	16,052	21,440	1,854	2,351	11,866	13,129