

NOTES TO APPENDICES

Appendix I:

1. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others' except for Sales Tax where the relevant amount is shown against the sub-group 'State Sales Tax'.
2. Where the break-up of grants for 'Central Plan Schemes' and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
3. To ensure consistency in data across states, the following adjustments were made to the classification as presented in the budgets of certain states.
 - In case of Jammu and Kashmir, data on non-plan statutory grants for 2012-13 (BE), 2012-13 (RE) and 2013-14 (BE) also include non-plan revenue deficit grant recommended by FC-XIII.
 - In case of Madhya Pradesh, all grants recommended by FC-XIII are shown under non-plan statutory grants for 2012-13 (BE), 2012-13 (RE) and 2013-14 (BE).
 - For Punjab, data on general services within state's own non-tax revenue for 2012-13 (BE) and 2012-13 (RE) include unclaimed deposits of state public sector undertakings amounting to ₹30.81 billion and ₹30.33 billion, respectively, which were shown under fiscal services in 2012-13 (BE) and under miscellaneous general services in 2012-13 (RE) in the state budget.
4. The data are subject to rounding-off.

Appendix II:

1. Where details are not available in respect of one or several sub-groups under major groups, the relevant amount is shown against the sub-group 'Others'.
2. Negative figures for non-plan expenditure may appear for some States under a few expenditure heads on account of non-plan expenditure being derived by deducting plan expenditure from the total expenditure for the respective head as given in the Annual Financial Statement of the State.
3. The data are subject to rounding-off.

Appendix III:

1. All figures are on a gross basis including those under 'Public Account'. Further, WMA from RBI is included under 'Internal Debt' while 'Cash Balance Investment Account' and 'Deposits with RBI' are included under 'Suspense and Miscellaneous'. Total capital receipts taking public accounts on a net basis are also given to provide comparable data with those of the previous years.
2. Sub-groups 'Small Savings, Provident Funds, etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous' and 'Remittances' pertain to the 'Public Account'.
3. Where details are not available in respect of one or several sub-groups under a major group, the relevant amount is shown against the sub-group 'Others'.
4. Where the break-up of loans for 'Central Plan Schemes', and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
5. The data are subject to rounding-off.

Appendix IV:

1. All figures are on a gross basis including those under 'Public Account' and 'Contingency Fund'. Total capital expenditure exclusive of public accounts are also given to provide comparable data with those of the previous years.
2. Where details are not available in respect of one or several sub-groups under major groups, the relevant amount is shown against the sub-group 'Others'.
3. Negative figures for non-plan expenditure may appear for some States under a few expenditure heads on account of non-plan expenditure being derived by deducting plan expenditure from the total expenditure for the respective head as given in the Annual Financial Statement of the State.
3. For Haryana, capital outlay for 'food storage and warehousing' under economic services is shown as negative for the years 2012-13(BE), 2012-13(RE) and 2013-14(BE) on account of excess of deduction/recoveries over the expenditures incurred.
4. The data are subject to rounding-off.