

Annexure I : State-Wise Yield from Additional Resource Mobilisation (ARM) Measures during 2001-02

(Rs.crore)

States	Agriculture Income Tax	Land Revenue	Stamp & Registration fees	Sales Tax	State Excise Duties	Taxes on Goods & Passengers	Tax on Vehicles	Electricity duties	Entertain- ment tax	Other Taxes @	Total Tax Revenue	Non- Tax Revenue	Concessions if any	Grand Total (12+13-14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Chhattisgarh*							8.8		1.0	46.3	56.1			56.1
2. Haryana										155.0	155.0			155.0
3. Jammu and Kashmir+					5.0	15.0					20.0			20.0
4. Karnataka*			95.0	125.0	10.0		54.0				284.0			284.0
5. Madhya Pradesh				42.0			43.0		5.0	15.0	105.0	19.0		124.0
6. Maharashtra			5.0	373.0	60.0			60.0		20.0	518.0			518.0
7. Meghalaya*										10.0	10.0			10.0
8. Orissa*		37.0	50.0	129.0	160.0	75.0	50.0				501.0	34.0		535.0
9. Rajasthan*										82.0	82.0		10.0	72.0
10. Sikkim					1.9					2.0	3.9			3.9
11. Tamil Nadu*										135.4	135.4			135.4
12. Tripura				11.0							11.0	2.0		13.0
13. Uttar Pradesh					175.0	150.0					325.0			325.0
14. West Bengal*										192.0	192.0			192.0
15. NCT Delhi				100.0	40.0						140.0			140.0
Total		37.0	150.0	780.0	451.9	240.0	155.8	60.0	6.0	657.7	2,538.4	55.0	10.0	2,583.4

* ARM as per budget speech.

+ ARM as per Annual Financial Statement.

@ Include Luxury Tax, Betting Tax, Professional Tax, Road Tax, Occupancy Tax, Surcharge on Finance Sales Tax and Purchase Tax, Irrigation Water Rates, Commercial Tax, Royalties, etc.

Source : Budget documents of State Governments and supplementary information received from State Governments.

S47

Reserve Bank of India

State Finances : A Study of Budgets of 2001-02

Annexure II : Limits for Ways and Means Advances to State Governments

(Rs. crore)

Date	Minimum balance Total for States	Ways and Means limits (expressed as a multiple of the minimum balance)	
		Normal/Clean	Special/Secured
1	2	3	4
1. April 1, 1937 (effective April 1, 1938) (Provincial Governments/Part A States)	1.95	1 (1.95)	*
2. April 1, 1953 (Part A and Part B States)	a) 3.94 on Friday b) 3.38 on days other than Friday c) 4.50 before repayment of Ways & Means Advances	2 (7.88)	2.00 for each State
3. March 1, 1967	6.25	3 (18.75)	6 (37.50)
4. May 1, 1972	6.50 +	12 (78.0)	6 (42.66)
5. May 1, 1976	13.0	10 (130.0)	10 (130.0)
6. October 1, 1978	13.0	20 (260.0)	10 (130.0)
7. July 1, 1982	13.0	40 (520.0)	20 (260.0)
8. October 1, 1986			
a) April-September	13.0	52 (676.0)	20 (260.0)
b) October-March	13.0	48 (624.0)	20 (260.0)
9. March 1, 1988	13.30	56 (744.80)	20 (266.0)
10. November 1, 1993	13.30	84 (1,117.20)	32 (425.60)
11. August 1, 1996	13.30	168 (2,234.40)	64 (852.20)
12. March 1, 1999	**	** (3,685.00)	++
13. February 1, 2001	**	** (5,283.00)	++

The figures in brackets in columns 3 and 4 are the total monetary limits for all the States.

* Secured Ways and Means Advances were occasionally granted on an *ad hoc* basis.

+ The increase of Rs.0.25 crore over the figure for 1967 was due to the fixation of minimum balances for four States viz. Himachal Pradesh, Manipur, Meghalaya and Tripura. There was no revision for other States.

** The minimum balance revised upwards linking it to the same base as for WMA. The base for the revised WMA limits will be three-year average of revenue receipts plus capital expenditure.

++ The limit for special WMA liberalised, no upper limit on special WMA. Special WMA to be provided against actual holdings of Government securities.

Annexure III : The State-wise Deviation of the Accounts from the Budget Estimates

(Percentage variation)

A. Revenue Receipts

States	1995-96 (Acc/BE)	1996-97 (Acc/BE)	1997-98 (Acc/BE)	1998-99 (Acc/BE)	1999-2000 (Acc/BE)
Andhra Pradesh	-2.9	-2.3	10.3	-8.8	-9.6
Assam	-9.8	-10.2	-2.6	-13.0	-13.4
Bihar	-6.2	-6.7	-12.2	-20.6	-5.0
Gujarat	5.9	8.2	4.1	-2.8	-1.3
Haryana	0.2	25.4	-20.8	-15.8	-16.4
Karnataka	-3.8	-8.4	-9.8	-15.0	-8.2
Kerala	10.0	2.4	5.8	-20.0	-19.4
Madhya Pradesh	-6.0	-2.6	-2.5	-14.8	-9.1
Maharashtra	8.3	1.3	-4.6	-8.7	1.3
Orissa	-5.7	-9.8	-10.6	-19.7	-5.0
Punjab	-24.9	17.6	10.1	-32.3	-11.6
Rajasthan	10.5	0.6	-3.6	-16.0	-9.6
Tamil Nadu	18.0	8.1	7.5	-7.3	1.2
Uttar Pradesh	2.0	0.3	-2.6	-15.1	-5.9
West Bengal	-6.1	-4.8	-12.0	-19.2	-10.9
All States	0.3	0.5	-3.3	-13.1	-5.9

B. Revenue Expenditure

States	1995-96 (Acc/BE)	1996-97 (Acc/BE)	1997-98 (Acc/BE)	1998-99 (Acc/BE)	1999-2000 (Acc/BE)
Andhra Pradesh	-2.5	19.4	5.9	4.4	-10.5
Assam	-3.8	-21.9	-12.7	-19.4	-12.6
Bihar	0.6	-9.8	-13.3	-25.0	2.3
Gujarat	7.0	12.3	13.1	22.2	13.8
Haryana	6.2	36.0	-18.9	-8.1	-7.5
Karnataka	-6.7	-4.1	-9.0	-6.8	-1.0
Kerala	0.9	-5.0	-6.3	-4.1	-1.0
Madhya Pradesh	-5.6	5.7	-4.6	-10.2	3.5
Maharashtra	2.4	4.5	4.1	-9.8	-8.3
Orissa	-8.2	-7.7	-9.6	-6.0	4.9
Punjab	-24.9	23.3	16.3	-12.3	-0.9
Rajasthan	4.3	7.0	-1.8	0.5	-0.9
Tamil Nadu	10.1	7.9	-34.3	-1.9	12.0
Uttar Pradesh	-2.7	-7.9	-13.7	-5.4	-3.4
West Bengal	-8.3	1.0	-5.9	7.3	2.8
All States	-1.0	3.1	-2.6	-4.1	0.1

C. Capital Receipts

States	1995-96 (Acc/BE)	1996-97 (Acc/BE)	1997-98 (Acc/BE)	1998-99 (Acc/BE)	1999-2000 (Acc/BE)
Andhra Pradesh	24.3	43.4	40.6	83.9	24.3
Assam	70.1	-53.9	-10.2	3.4	13.1
Bihar	-28.0	-	20.8	67.9	1.0
Gujarat	34.5	26.3	34.7	111.1	54.0
Haryana	319.0	36.2	-1.6	5.0	12.1
Karnataka	-4.9	27.6	35.1	63.1	29.1
Kerala	-8.9	4.2	6.7	25.3	54.2
Madhya Pradesh	-3.0	73.0	-5.0	3.1	31.5
Maharashtra	9.1	19.4	37.7	17.2	10.5
Orissa	-20.0	-8.3	-1.7	4.8	7.7
Punjab	1.4	14.0	20.0	30.8	24.0
Rajasthan	10.8	23.6	52.8	1.7	15.4
Tamil Nadu	-6.8	36.8	25.4	3.5	41.4
Uttar Pradesh	-6.2	-7.6	-19.8	12.0	-7.2
West Bengal	-11.3	12.8	-7.2	23.9	-6.7
All States	7.5	-0.7	11.7	26.5	17.1

D. Capital Expenditure

States	1995-96 (Acc/BE)	1996-97 (Acc/BE)	1997-98 (Acc/BE)	1998-99 (Acc/BE)	1999-2000 (Acc/BE)
Andhra Pradesh	31.2	-27.2	24.1	51.5	31.1
Assam	-7.7	-31.5	5.5	-21.3	-1.3
Bihar	-48.2	-12.4	-25.5	-27.2	29.6
Gujarat	8.8	12.3	-7.3	6.3	1.9
Haryana	-20.3	4.4	-7.8	-14.8	-16.6
Karnataka	7.1	4.6	12.5	6.3	3.2
Kerala	16.9	-2.9	27.6	2.6	2.5
Madhya Pradesh	5.1	4.4	-2.1	-7.6	-4.8
Maharashtra	25.2	-1.8	13.0	28.5	72.9
Orissa	-17.3	-11.6	-7.7	-4.5	-25.8
Punjab	-14.4	-58.7	4.0	5.7	-16.6
Rajasthan	14.2	8.0	44.4	-8.7	-11.8
Tamil Nadu	2.8	29.6	12.9	-14.6	-22.8
Uttar Pradesh	-5.2	-13.1	-34.2	-1.5	-0.9
West Bengal	18.3	4.3	-23.3	-14.0	-23.6
All States	-0.1	-3.3	4.8	2.0	4.9

Acc : Accounts

BE : Budget Estimates

Note : See Notes to Statement 1.