

## NOTES ON TABLES

### GENERAL NOTES

1. B.E.: Budget Estimates                      R.E.: Revised Estimates
2. 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 (Table 20) where the relevant amount is shown against the sub-group 'State Sales Tax'.
3. Figures in respect of Bihar relate to revised estimates from 1990-91 to 1994-95 and 1999-2000 to 2001-2002.
4. Figures in respect of Jammu and Kashmir relate to revised estimates from 1990-91 to 1997-98 and 2001-2002.
5. Figures in respect of Nagaland relate to revised estimates from 1990-91 to 2001-2002.
6. Figures in respect of Manipur and Jharkhand relate to revised estimates for 1990-91 and 2001-2002, respectively.
7. Additional Resource Mobilisation (ARM) measures proposed by the State Governments are included in Revenue Receipts in the Tables of Part I.

### NOTES ON SPECIFIC TABLES

#### Table 1

Gross Fiscal Deficit (GFD) is the difference between aggregate disbursements net of debt repayments and recovery of loans and revenue receipts and non-debt capital receipts.

#### Table 2

Revenue Deficit is the difference between revenue expenditure and revenue receipts.

#### Table 3

Primary Deficit is GFD less interest payments.

#### Table 14

Net Devolution and Transfer of Resources from the Centre is Gross Devolution and Transfer of Resources from the Centre *less* Interest Payments on Loans from the Centre *less* Repayment of Loans to the Centre.

#### Table 18

The outstanding liabilities do not include public account borrowings except total provident funds, etc.

- \* The States of Bihar, Madhya Pradesh and Uttar Pradesh include the liabilities of the newly formed States of Jharkhand, Chhattisgarh and Uttaranchal, respectively.

#### Table 20 (20.1 to 20.14)

1. Additional Resource Mobilisation (ARM) measures are not included in Revenue Receipts.
2. In case of Grants from the Centre, where details are not available in respect of 'State Plan Scheme', 'Centre Plan Scheme', 'Centrally Sponsored Schemes' and 'Non-Plan Grants', the relevant amount is shown against 'State Plan Schemes'. Similarly, 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'.

@ Includes Non-ferrous Mining and Metallurgical Industries and Other Industries.

- \* Includes receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Area, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-Conventional Energy Sources, General Economic Services, Civil Supplies, Road and Bridges, etc.

**Table 21 (21.1 to 21.14)**

- ## Plan and Non-Plan figures may not add up to total for Uttar Pradesh, Manipur as well as for consolidated 'All States' for 1994-95 and 1999-2000, respectively, as total expenditure relate to Accounts data, while Plan and Non-Plan data relates to revised estimates.
- \$ Includes family welfare for the period 1990-91 to 1994-95.
- \* Includes expenditure on Information and Publicity, Secretariat-Social Services, Other Social Services, etc.
- @ Includes expenditure on Non-Ferrous Mining and Metallurgical Industries.
- \*\* Includes expenditure on Other Industries and Other Outlays on Industries and Minerals.
- @@ Includes expenditure on Port and Light Houses, Civil Aviation, Road Transport, Inland Water Transport, etc.
- + Includes expenditure on Foreign Trade and Export Promotion, Census, Survey and Statistics and Other General Economic Services.
- ++ Includes expenditure on Public Service Commission, Treasury and Accounts, Administration, Jails, Supplies and Disposal, Stationery and Printing, Other Administrative Services, etc.

**Table 22 (22.1 to 22.14)**

1. In case of Loans and Advances from the Centre, where details are not available in respect of State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes, the relevant amount is shown against State Plan Schemes. Similarly, 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.
  2. Remittances (net) are included in the Capital Receipts as the same was shown as separate item prior to 1991-92.
  3. With the change in the system of accounting with effect from 1999-2000, States' share in small savings, which was included earlier under loan from the Centre, is included under internal debt and shown as special securities issued to National Small Saving Fund (NSSF) of the Centre Government.
- \* Excludes Ways and Means Advances and Overdrafts from the Reserve Bank of India.
- # It was called loans from National Agricultural Credit Fund of RBI from the period 1990-91 to 1999-2000.
- @ Includes Land Compensation Bonds, Loans from Khadi and Village Industries Commission, CWC, etc.
- + Comprise recovery of loans and advances to Government Servants for housing, purchase of conveyances, festivals, marriages, etc.
- \*\* Includes recovery of loans and advances for Education, Art and Culture, Social security and Welfare, Fisheries and Animal husbandry, etc.
- @@ Excludes Cash Balance Investment Account.

**Table 23 (23.1 to 23.14)**

1. Figures given here (i) are not comparable with those published in the Articles on State Finances prior to 1974-75 due to changes in budgetary classification and (ii) differ from those given in the State's budget papers due to adjustment made to ensure uniformity in the presentation.
- ## Plan and Non-Plan figures may not add up to total for Uttar Pradesh, Manipur as well as for consolidated 'All States' for 1994-95 and 1999-2000, respectively, as total expenditure relate to Accounts data, while Plan and Non-Plan data relates to revised estimates.
- \$ Includes family welfare for the period 1990-91 to 1994-95.

- \* Includes outlay on Information and Publicity, Other Social Services, etc.
- @ Includes outlay on Other Agriculture Programmes, etc.
- # Includes outlay on Cement and Non-Metallic Industries, Petro-Chemical Industries, Chemical Industries, Engineering Industries, Telecommunication and Electronic Industries, Consumer Industries, Atomic Energy Industries, Other Industries and Minerals, etc.
- \*\* Includes outlay on Indian Railway Commercial Lines, Indian Railway Strategic Lines, Ports and Light Houses, Shipping, Civil Aviation, Road Transport, Inland Water Transport, Other Transport, etc.
- @@ Includes outlay on foreign Trade and Export Promotion, Technology, Other General Economic Services, Investment in General Financial and Trading Institutions, International Financial Institutions, etc.
- + Excludes Ways and Means Advances and Overdrafts from Reserve Bank of India and loans to the State Bank of India and other banks.
- ++ Figures pertaining to Opening and Closing Balances do not include NCT Delhi, while the increase/decrease in Cash Balances include NCT Delhi. Hence, the variation in the Opening and Closing Balance do not match with the Increase/Decrease in Cash Balances.