

**STATE FINANCES**  
**A STUDY OF BUDGETS OF**  
**2004-05**



**RESERVE BANK OF INDIA**

**Price**

- In India** – **Rs. 120 (Normal)**  
– **Rs. 150 (Inclusive of Registered Book-Post Charges)**  
– **Rs. 100 (Concessional)**
- Abroad** – **US \$ 15 (Inclusive of Air Mail Courier Charges)**

© Reserve Bank of India 2004

All rights reserved. Reproduction is permitted provided an acknowledgment of the source is made.

Published by Muneesh Kapur for the Reserve Bank of India, Mumbai - 400 001 and  
designed and printed by him at Mouj Printing Bureau, Khatau Wadi, Girgaum, Mumbai 400 004

# CONTENTS

	<b>Page No.</b>
Overview .....	1
<b>Section I: Policy Initiatives</b>	
State-level Policy Initiatives .....	5
Revenue Mobilisation Measures .....	6
Expenditure Management .....	6
Institutional Reforms .....	6
Other Measures .....	6
Centre's Initiatives .....	7
Reserve Bank's Initiatives .....	7
<b>Section II: Consolidated Fiscal Position of State Governments</b>	
Accounts: 2002-03 .....	8
Revised Estimates: 2003-04 .....	11
Budget Estimates: 2004-05 .....	15
Revenue Receipts .....	16
Power Subsidies .....	22
Current Devolution and Transfers from the Centre .....	23
Capital Receipts .....	23
Market Borrowings .....	24
Devolution and Transfer of Resources from the Centre .....	26
Revenue Expenditure .....	26
Capital Disbursements .....	29
Developmental and Non-Developmental Expenditure .....	29
Debt Position .....	30
Contingent Liabilities .....	32
Liquidity Management .....	32
<b>Section III: Emerging Fiscal Scenario: State-wise Analysis</b>	
Non-Special Category States .....	36
Indicators of Resource Gap .....	36
Revenue Performance .....	41
Pattern of Expenditure .....	41
Debt Position .....	42

Special Category States .....	46
<b>Section IV: Issues and Perspectives</b>	
Fiscal Consolidation .....	49
Debt Sustainability .....	50
Loans from the Centre <i>versus</i> Open Market Loans by States .....	51
Revenue Mobilisation .....	51
Expenditure Management .....	52
Infrastructure Financing .....	53
Budget Integrity and Transparency .....	54
<b>ANNEX</b>	
1. Major Policy Initiatives Proposed in the State Budgets for 2004-05 .....	56
2. Reserve Bank's Recent Initiatives on State Government Finances .....	70
<b>BOX</b>	
1. Structural <i>versus</i> Cyclical Deficits of Major Indian States .....	14
2. Tax Efforts of State Governments in India .....	18
3. Implementation of VAT: India and the International Experience .....	20
4. Factors Influencing the Liquidity of the Government Bond Market: An Emerging Markets Perspective .....	25
5. Major Issues in Sub-national Government Finances and Fiscal Federalism: The International Experience .....	27
6. Measuring the Efficiency of Government Expenditures .....	30
7. Demography and the Sustainability of Government Finances in India .....	43
<b>TEXT TABLES</b>	
I. Major Deficit Indicators - 1990-91 to 2002-03 .....	8
II. Trends in Receipts - 1990-91 to 2002-03 .....	9
III. Trends in Expenditure - 1990-91 to 2002-03 .....	10
IV. Variation in Major Items : 2002-03 (Accounts) over 2001-02 (Accounts) .....	10
V. Deviation of Accounts from the Revised Estimates - 1998-99 to 2002-03 .....	11
VI. Major Deficit Indicators - 2003-04 (BE and RE) .....	11
VII. Major Items of Variation: 2003-04 Revised Estimates over 2003-04 Budget Estimates .....	12
VIII. Transactions Relating to the Power Sector .....	12

IX.	Decomposition and Financing Pattern of Gross Fiscal Deficit - 1990-91 to 2003-04 .....	13
X.	Trend in Receipts - 2002-03 to 2003-04 .....	14
XI.	Major Deficit Indicators - 2003-04 (RE) and 2004-05 (BE) .....	15
XII.	Decomposition and Financing Pattern of Gross Fiscal Deficit - 2003-04 (RE) and 2004-05 (BE) .....	16
XIII.	ARM Proposed by State Governments during 2004-05 .....	16
XIV.	Major Items of Variation: 2003-04 (RE) and 2004-05 (BE) .....	17
XV.	Trends in Receipts - 1990-91 to 2004-05 .....	17
XVI.	Cost Recovery of Select Services .....	22
XVII.	Subsidies provided by State Electricity Boards .....	23
XVIII.	Market Borrowings .....	24
XIX.	Maturity Profile of Outstanding State Government Market Loans .....	28
	(At end-March 2004)	
XX.	Maturity Profile of Outstanding State Market Loans and Power Bonds .....	28
	(As at end-March 2004)	
XXI.	Pattern of Expenditure .....	29
XXII.	Normal WMA Limits (1999 to 2004) .....	33
XXIII.	State-wise Availment of WMA and OD from the Reserve Bank .....	34
XXIV.	Ways and Means Advances from Centre .....	35
XXV A.	Fiscal Indicators 2000-2003 (Average) .....	36
XXV B.	Fiscal Indicators 2003-04 (R.E.) .....	37
XXVI A.	Quartile Position 2000-03 (Average) .....	38
XXVI B.	Quartile Position 2003-04 (R.E.) .....	38
XXVII A.	Summary Position of Non-Special Category States for 2000-03 (Average) .....	39
XXVII B.	Summary Position of Non-Special Category States for 2003-04 (Revised Estimates) .....	40
XXVIII.	Expenditure on Operations and Maintenance .....	42
XXIX.	Expenditure on Wages and Salary .....	42
XXX.	Expenditure on Education .....	45
	(Revenue Expenditure & Capital Outlay as Ratio to Aggregate Disbursements)	
XXXI.	Expenditure on Medical and Public Health & Family Welfare .....	45
	(Revenue Expenditure & Capital Outlay as Ratio to Aggregate Disbursements)	
XXXII.	Outstanding Guarantees of the State Governments .....	46
XXXIII A.	Summary Position of Special Category States for 2000-03 (Average) .....	47
XXXIII B.	Summary Position of Special Category States for 2003-04 (Revised Estimates) .....	48

**CHARTS**

1. Trends in Major Deficit Indicators .....	8
2. Trends in Revenue Receipts .....	9
3. Trends in Major Components of Expenditure .....	10
4. Development and Non-Development Expenditure .....	10
5. Major Deficit Indicators (2000-01 to 2004-05) .....	15
6. Components of Revenue Receipts .....	17
(as % to States' Own Revenue less Sales Tax)	
7. Non-Tax Receipts .....	22
8. Cost Recovery of Select Services .....	22
9. States' Own Revenue and Current Transfers .....	23
10. Major Components of Capital Receipts .....	24
11. Interest Payments and Pensions .....	29
12. Trends in Revenue Expenditure, Capital Outlay and Loans & Advances .....	29
13. Development and non-Development Expenditure .....	30
14. Deficit, Debt and Interest Payments .....	32
15. Composition of Outstanding Liabilities .....	32
16. Utilisation of WMA and Overdraft (Weekly Average) .....	33

**EXPLANATORY NOTE ON DATA SOURCE AND METHODOLOGY**

Data Sources .....	71
Methodology .....	71

**APPENDIX TABLES**

1. Major Deficit Indicators of State Governments .....	S1
2. Consolidated Budgetary Position at a Glance .....	S2
3. Receipts on Revenue Account .....	S3
4. Revenue Expenditure .....	S5
5. Capital Receipts .....	S6
6. Capital Disbursements .....	S7
7. Decomposition of Gross Fiscal Deficit .....	S8
8. Financing of Gross Fiscal Deficit .....	S8
9. State Governments Market Borrowings .....	S8
10. Developmental and Non-Developmental Expenditure .....	S9
11. Composition of Expenditure .....	S9

	<b>Page No.</b>
12. Developmental Expenditure : Major Heads .....	S10
13. Non-Developmental Expenditure : Major Heads .....	S11
14. Developmental and Non-Developmental Expenditure - Plan and Non-Plan Components .....	S12
15. Developmental and Non-Developmental Expenditure - Revenue and Capital Components .....	S13
16. Plan and Non-Plan Expenditure-Revenue and Capital Components .....	S13
17. Non-Plan Non-Developmental Expenditure of States .....	S14
18. Devolution and Transfer of Resources from the Centre .....	S15
19. Outstanding Liabilities of State Governments .....	S16
 <b>STATEMENTS</b>	
1. Major Fiscal Indicators .....	S17
2. Revenue Deficit/Surplus .....	S21
3. Conventional Deficit/Surplus .....	S22
4. Gross Fiscal Deficit .....	S23
5. Decomposition of Gross Fiscal Deficit .....	S24
6. Financing of Gross Fiscal Deficit .....	S26
7. Developmental Expenditure .....	S28
8. Non-Developmental Expenditure .....	S29
9. Plan Expenditure .....	S30
10. Non-Plan Expenditure .....	S31
11. Non-Plan Non-Developmental Expenditure .....	S32
12. Gross and Net Interest Payments .....	S33
13. Total Tax Revenue .....	S34
14. States' Own Tax Revenue .....	S35
15. Total Non-Tax Revenue .....	S36
16. States' Own Non-Tax Revenue .....	S37
17. States' Share in Central Taxes .....	S38
18. Grants from the Centre .....	S39
19. Gross and Net Loans from the Centre .....	S40
20. Gross and Net Devolution and Transfer of Resources from the Centre .....	S41
21. State-wise Composition of Outstanding Liabilities .....	S42
22. Market Borrowings of State Governments .....	S43

---

23. Plan Outlay of State Governments .....	S44
24. State-wise Yield from Additional Resource Mobilisation (ARM) during 2004-05 .....	S45
25. State-wise Outstanding Market Loans and Power Bonds .....	S46

**APPENDICES**

I. Revenue Receipts of Individual States .....	A1-A30
Notes to Appendix I .....	A31
II. Revenue Expenditure of Individual States .....	A32-A91
Notes to Appendix II .....	A92
III. Capital Receipts of Individual States .....	A93-A107
Notes to Appendix III .....	A108
IV. Capital Disbursements of Individual States .....	A109-A168
Notes to Appendix IV .....	A169



## STATE FINANCES: A STUDY OF BUDGETS OF 2004-05<sup>1</sup>

### Overview

The State Government budgets for 2004-05<sup>2</sup> were presented against the backdrop of persistent structural weaknesses in their finances and an exacerbation of fiscal stress in 2003-04, following a transitory moderation during the previous three years. In view of the Parliamentary and Legislative Assembly elections scheduled during April-May 2004, many State Governments first presented Vote-on-Account budgets, and the regular budgets, subsequently. These budgets were presented in an environment marked by a growing recognition of the urgent need for fiscal consolidation and the progressive implementation of fiscal and institutional reforms by a number of States. Notwithstanding these initiatives, the evolving fiscal scenario reaffirmed the existence of vulnerabilities in State Government finances.

As documented in various studies and reports including those of the Reserve Bank, the structural weaknesses in the finances of State Governments had become clearly manifest during the 1990s. These were reflected in the persistent expansion of the revenue deficit (RD) and gross fiscal deficit (GFD), large accumulation of debt, mounting debt service burden, rising share of committed but non-developmental expenditures, low and declining non-tax revenues and increasing contingent liabilities. Recognising the urgent need for fiscal correction, a number of State Governments had initiated an array of reforms in the late 1990s covering taxation, user charges on public services, public sector enterprises, expenditure management,

contingent liabilities and more recently, the enactment of fiscal responsibility legislation. The Central Government also introduced measures to encourage and facilitate fiscal reforms at the State level; such measures included, *inter alia*, the Fiscal Reforms Facility and the Debt Swap Scheme.

Some signs of improvement in State finances were evident in the initial years of the present decade, facilitated, *inter alia*, by a moderation in the rate of growth of revenue expenditure. All the major deficit indicators, as ratios to GDP, recorded a decline over the period 2000-01 to 2002-03. This positive development, however, turned out to be transitory, with the revised estimates of 2003-04 showing a sharp deterioration in fiscal imbalances.

Slippages were witnessed for the State Governments in respect of the major deficit indicators in the revised estimates for 2003-04 from their budgeted levels. The RD increased to 2.6 per cent of GDP in the revised estimates for 2003-04, which was substantially higher than that of 1.8 per cent in the budget estimates and 1.7 per cent during the latter half of the 1990s. The persistent and rising RD resulted in the widening of the GFD. The GFD of the State Governments was placed at 5.1 per cent of GDP in the revised estimates for 2003-04 as compared with 4.2 per cent in the budget estimates and an average of around 3.5 per cent during the second half of the 1990s.

The fiscal imbalances led to a steady accumulation of debt<sup>3</sup> and consequently, the debt-GDP ratio increased by over seven percentage

1. Prepared in the Division of State and Local Finances (DSLFI) of the Department of Economic Analysis and Policy (DEAP), with the technical support of the Regional Offices, the Division of Econometrics and the Division of Central Finances of DEAP.
2. An analysis of the consolidated fiscal position of State Governments based on the budgets of 26 States (some of which were Vote on Account) for 2004-05 has been published in the Reserve Bank of India Annual Report, 2003-04. This Study covers 29 State budgets. It provides further details on the consolidated fiscal position as also a State-wise analysis covering budgetary data as well as additional information obtained from the State Governments and the Government of India.
3. In this Study, the debt of the State Governments comprises of Internal Debt (including market borrowings and securities issued to the National Small Savings Fund), Loans and Advances from the Centre, Small Savings, State Provident Funds, Insurance and Pension Funds, Trusts and Endowments.

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

points to 29.1 per cent over the five-year period ended March 31, 2004. Interest payments on debt pre-empted over 25 per cent of revenue receipts in 2003-04, accentuating the resource constraint. The composition of outstanding liabilities of the State Governments shows a sharp decline in the share of loans from the Centre and upsurge in the shares of loans from National Small Savings Fund (NSSF), market loans and negotiated loans from banks and other institutions.

Apart from the increasing level of debt, the outstanding guarantees of State Governments increased from 4.4 per cent of GDP as at end-March 1996 to 8.1 per cent per cent of GDP as at end-March 2001 and were placed at 7.5 per cent (Rs.1,84,294 crore) of GDP at end-March 2003.<sup>4</sup> Such contingent liabilities could add to the already high debt burden in the event of default by the borrowing entity.

One of the factors that had engendered the sharp increase in the resource gaps during 2003-04 was the issue of power bonds by State Governments to Central Public Sector Undertakings under the One-Time Settlement Scheme for dues of the State Electricity Boards. Some State Governments also stepped-up current assistance to the State Electricity Boards and enhanced capital outlay on irrigation projects during the year. Since all such expenditures are part of 'Economic Services', the share of developmental expenditure witnessed an increase during the year, in conjunction with the expansion in fiscal deficit. It is, in fact, estimated that around half of the increase in the GFD-GDP ratio in 2003-04 over the budget estimates was on account of transactions relating to the power sector. There was, however, no let-up in the increase in non-developmental expenditures nor any improvement in non-tax revenue mobilisation by the State Governments during 2003-04, highlighting the persistence of structural infirmities in their finances. An econometric analysis of the GFD of fifteen major State Governments over the 1990-91 to 2003-04, as set out in *Box 1*, in fact, corroborated the predominance of the structural component as well as the underlying variation between expenditure and

revenue elasticities.

A positive aspect, however, has been that the States' own tax revenue, at 5.9 per cent of GDP in 2003-04, continued to show an upward movement, *albeit* gradual, since the 1990s, in contrast to the trends in respect of the Centre's gross tax revenues. The improvement in own tax revenues was reflected across most State Governments. Within own tax revenues, however, the shares of State Excise Duties and Profession Tax have recorded a clear decline. It is also well recognised that the consolidated position on the tax front camouflages inter-State variations. The own tax-GSDP ratios were amongst the highest in the case of Karnataka and Tamil Nadu during 2003-04, whereas those in respect of Bihar and West Bengal were relatively lower. Moreover, a distinction is usually drawn between the tax capacity of a State Government and its tax effort; while the former relates to the level of economic activity in the State, the latter connotes the initiatives that the State has taken to, *inter alia*, expand the tax base, rationalise the tax structure and improve tax administration. An empirical exercise in respect of fifteen major States, as presented in *Box 2*, also showed marked differentials in tax efforts of the State Governments.

A milestone in the process of tax reforms would be the implementation of Value Added Tax (VAT) at the State level. As announced in the Union Budget for 2004-05, the scheduled date for implementation of VAT is April 1, 2005. The experience of Haryana, the only State to implement VAT so far, highlights the positive implications of such initiatives. Even so, there are a number of issues that are germane to the implementation of VAT in India, which are well recognised by the Empowered Committee of State Finance Ministers on VAT. Indeed, many of the associated international practices relating to VAT may have to be judiciously modified to suit the fiscal-federal framework of India. Some of these issues are summarised in *Box 3*.

The States' own non-tax revenues have been an area of persistent concern. A major reason

---

4. The data on guarantees are based on information received from seventeen States for all the years.

underlying the sluggish growth in non-tax revenues is the levy of inadequate user charges. This is reflected in poor cost recovery towards provision of public services. In fact, calculations undertaken in subsequent Sections show that cost recovery in the case of education and health services have hovered around 1 per cent and 5 per cent, respectively, in the recent period. The cost recovery in respect of economic services such as irrigation, roads and power is found to be higher than that of social services, but still remain quite low. A related issue that assumes significance in this context is that of power subsidies. These subsidies have increased manifold over the years and even after subventions (financial support) from State Governments and cross-subsidisation, the magnitude of the 'uncovered' subsidy leaves little scope for the State Electricity Boards (SEBs), but to default on payments. It is expected that the One-Time Settlement Scheme would help the SEBs to start afresh and carry forward the process of power sector reforms. In fact, a sharp increase in cost recovery is expected in the power sector during 2004-05 which as reflected in the upsurge in non-tax receipts coupled with a substantial decline in non-Plan revenue expenditure from the high levels in the previous year.

Apart from inappropriate user charges, low or negative returns from investment have adversely affected the growth of States' own non-tax revenues.

The evolving pattern of expenditure in 2003-04 indicated a sharp increase in developmental expenditure as a ratio to GDP. This largely reflected higher (revenue and capital) expenditure on the power sector (which is recorded under 'Economic Services'). The increase in developmental expenditure during 2003-04 was evident across most State Governments. Non-developmental expenditure, as a ratio to GDP, also maintained its steady upward trend to 6.4 per cent of GDP in 2003-04. The ratio of non-developmental expenditure to GSDP was relatively high in the case of Bihar,

Orissa, Punjab and Uttar Pradesh. Within non-developmental expenditure, interest payments absorbed over 25 per cent of revenue receipts at the consolidated level, which was substantially higher than that of 18 per cent recommended by the Eleventh Finance Commission (EFC) from the viewpoint of debt sustainability over the medium term.

The weaknesses in the finances of the State Governments have invited, in some cases, adverse reaction from the financial markets as manifested in the widening spread and under-subscription to market loans of some of the States. The spread between the rate of interest on State market loans and Central market loans of ten-year maturity in the secondary market has widened from 25 basis points in 2000-01 to 50 basis points in the recent period. The under-subscription to the State market loans also brings to the fore various factors that impact on their liquidity. These factors include the health of the finances of the State Governments, the credibility of their prospective policy actions and transparency of their budgets. Some issues in this regard are highlighted in *Box 4*.

In the context of the urgent need for fiscal correction, a significant initiative on the part of five State Governments *viz.*, Karnataka, Kerala, Punjab, Tamil Nadu and Uttar Pradesh has been the enactment of fiscal responsibility legislation. It is indeed noteworthy that except for Uttar Pradesh, the other four State Governments recorded a decline in the revenue deficit during 2003-04 over the previous year. In the case of Karnataka, the debt-GSDP ratio was estimated at 29.0 per cent in 2003-04 as compared with the target of 25 per cent to be attained by 2015<sup>5</sup>. The positive experience of these State Governments is expected to motivate other States to expeditiously enact fiscal responsibility legislation.

The liquidity management of the State Governments since 2003-04 was facilitated by periodic enhancement of the limits of Ways and

5. According to the Fiscal Responsibility Legislation of Karnataka, total liabilities are defined as liabilities under the Consolidated Fund and the Public Accounts of the State Government. This definition differs from that adopted in this Study as explained in Footnote 3.

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

Means Advances (WMA) as also higher mobilisation of Small Savings and enhanced market borrowings. Apart from WMA from the Reserve Bank, a number of States took recourse to WMA from the Central Government to tide over liquidity mismatches; the magnitude of such advances to some State Governments have been persistently large. The budgetary transactions of the State Governments have generally resulted in large negative opening cash balances. An opening cash deficit portends *ex ante* liquidity problems, which could exacerbate by the extent to which total receipts fall short of total expenditures during the year, unless compensated by Additional Resource Mobilisation. This would, in turn, necessitate the drawing down of cash/investment balances or recourse to WMA/Overdrafts from the Reserve Bank.

The budget estimates for 2004-05 portray an endeavour to carry forward the fiscal reform process through a renewed emphasis on fiscal empowerment and expenditure containment. The budgetary proposals include rationalisation of the tax structure, amnesty schemes for the recovery of tax arrears, computerisation of tax departments, restructuring of staff position in government departments, introduction of a pension scheme based on defined contribution and power sector reforms. Additional Resource Mobilisation of Rs.2,046 crore has been envisaged during 2004-05.

It is, however, evident that a part of the envisaged reduction in fiscal imbalances would simply be a correction of the 'high base effect' of developmental (revenue and capital) expenditures incurred in the previous year. In fact, excluding the transactions in respect of the power sector, revenue expenditure is estimated to increase by 7.4 per cent in 2004-05 as compared with 15.4 per cent in the previous year. The volume of power subsidies, although still quite large, is estimated to decline from 1.6 per cent of GDP in 2000-01 to 1.1 per cent in 2004-05<sup>6</sup>.

The expected improvement in the States' fiscal position during 2004-05 would also be contingent upon the acceleration in their share in Central tax revenue and the revenue mobilisation efforts of the State Governments. Accordingly, the revenue deficit is budgeted to decline from 2.6 per cent of GDP in 2003-04 to 1.4 per cent of GDP in 2004-05 which is, in fact, lower than the average level of 1.7 per cent recorded during the latter half of the 1990s. The GFD is estimated to have come down from 5.1 per cent of GDP in 2003-04 to 3.6 per cent of GDP in 2004-05 which is only slightly higher than the level that prevailed, on an average, during the second half of the 1990s. The revenue deficit would account for 39.1 per cent of the GFD in 2004-05 as compared with over 50 per cent in the previous year and 44.7 per cent in the second half of the 1990s.

Apart from the envisaged fiscal correction, the State budgets for 2004-05 assume special significance in the context of the regular Union Budget 2004-05 and the adoption of the National Common Minimum Programme (NCMP) in July 2004.

The regular Union Budget for 2004-05, which was presented in July 2004, after the presentation of some of the State budgets, has, *inter alia*, provided for higher devolution of resources to the States and has proposed specific measures to alleviate their debt-service burden. According to the State budgets, however, gross devolution and transfer of resources from the Centre would decline to 5.5 per cent of GDP in 2004-05 from 5.7 per cent in the previous year and 6.8 per cent, on an average, during the first half of the 1990s. The budgeted reduction in the transfer of resources from the Centre, as a ratio to GDP, during 2004-05 mainly reflects the decline in Non-Plan grants.

It is also pertinent to note that the Report of the Twelfth Finance Commission, submitted to the Hon'ble President of India recently, would provide the framework for devolution of resources from the

---

6. Economic Survey 2003-04, Government of India.

Centre over the five-year period beginning fiscal 2005-06. This would, in conjunction with the role of the States envisaged in the ensuing Mid-Term Appraisal of the Tenth Five-Year Plan (2002-07), form the policy frame for fiscal federalism over the medium term. Some of the major issues in fiscal federalism that have emerged in the international arena are highlighted in *Box 5*.

The NCMP has, *inter alia*, called for the raising of public spending on education and health and has placed highest priority on the development of infrastructure - areas where the States play an important and ubiquitous role. It has, however, been well recognised, at various fora, that the developmental role of the States is being circumscribed by the underlying stress on their finances. In fact, social sector expenditure (comprising social services, rural development and food storage and warehousing) of the State Governments is estimated to decline to 5.4 per cent of GDP in 2004-05 from 5.9 per cent in the previous year. Within social sector expenditures, provisions for education and health (as a ratio to aggregate disbursements) are also estimated to decline from 2.52 per cent and 0.72 per cent in 2003-04 to 2.37 per cent and 0.67 per cent, respectively, in 2004-05.

Another important issue in the context of the developmental role of the States is the efficiency of government expenditures. In view of resource constraints for State Governments, it is worthwhile to examine whether the same developmental outcome could be attained with smaller government expenditure. A number of international studies have been undertaken since the late 1990s to measure the efficiency of government expenditures in a cross-country framework. Most studies underscore the need to enhance the efficiency of Government expenditures to ensure improved delivery of public services. Some of the measurement issues relating to the efficiency of government expenditure are discussed in *Box 6*.

The evolution of expenditures of the State Governments over the future would be shaped by the changes in the demographic profile of the country. In particular, with increase in share of

ageing population, expenditures on health care and pensions are likely to expand at very high rates. In this context, the demographic issues that impinge upon the sustainability of State Government finances are set out in *Box 7*.

Against this backdrop, the present study analyses the State Government budgets for 2004-05. Section I summarises the major policy initiatives proposed in the State Government budgets for 2004-05 as well as the measures undertaken by the Central Government and the Reserve Bank in the context of State Government finances. Section II presents an analysis of the consolidated fiscal position of the State Governments for the years 2002-03 (Accounts), 2003-04 (Revised Estimates) and 2004-05 (Budget Estimates). Section III discusses the State-wise fiscal scenario. This is based on an analysis of fifteen fiscal indicators classified broadly into (i) resource gap; (ii) revenue performance; (iii) pattern of expenditure; and (iv) debt position. The analysis of fiscal indicators is undertaken separately for Special and Non-Special Category States. In the case of each category, the State Governments are placed in an ascending order for each fiscal indicator. The State Governments have then been ranked into four quartiles for each fiscal indicator for the years 2000-03 (average) and 2003-04. The State Governments are also grouped according to different quartiles for each fiscal indicator for 2000-03 (average) and 2003-04. The relative strengths and weaknesses of the financial position of the State Governments become clearer in this form of analysis. Emerging issues in State Government finances are discussed in the concluding Section. The detailed State-wise data on revenue receipts, revenue expenditure, capital receipts and capital expenditure are set out in Appendices I, II, III and IV, respectively.

## Section I Policy Initiatives

### (A) State-level Policy Initiatives

The State Government budgets for 2004-05 seek to carry forward the reform process initiated in the recent past. The State-wise details of these initiatives are set out in *Annex 1*. A brief summary of these measures is presented in this Section.

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

### (i) Revenue Mobilisation Measures

A number of State Governments have placed special emphasis on fiscal empowerment and, in this context, have underscored the need to increase the magnitude and efficiency of tax revenue mobilisation<sup>7</sup>. The general approach is to rationalise and simplify the tax structure, broaden the tax base and impose moderate rates of taxation. Some State Governments such as Kerala, Maharashtra and Jammu and Kashmir have announced one-time settlement/amnesty schemes for recovery of tax arrears. State Governments such as Andhra Pradesh have appointed expert committees to recommend tax reform measures, and those such as Tamil Nadu are already implementing the accepted suggestions of such expert committees. Preparations for the introduction of VAT are also underway in many States. A renewed drive for computerisation of tax/budget departments, treasuries and check-posts (for implementing VAT) is also evident in a number of States.

### (ii) Expenditure Management

Most State Governments have reiterated the need to contain unproductive expenditures and reorient spending towards developmental purpose. Some State Governments such as Punjab have called for restructuring of the staff position in each government department and have indicated that future employment in the government would be project-specific and need-based. The recommendations of a Public Reforms Committee covering, *inter alia*, Voluntary Retirement Scheme and privatisation, is under consideration by the Government of Assam, whereas an Expenditure Review Committee is proposed to be constituted by the Government of Tamil Nadu, to review, on an on-going basis, the expenditure in respect of each department. States such as Punjab have proposed disinvestment on a selective basis in respect of loss-making Public Sector Undertakings. Some State Governments such as Punjab and Rajasthan have announced the introduction of a new pension scheme based on defined contribution.

### (iii) Institutional Reforms

State Governments which have already enacted Fiscal Responsibility Legislation (FRL) (*i.e.*, Karnataka, Kerala, Tamil Nadu, Punjab and Uttar Pradesh) have formulated medium term fiscal plans to bring about an orderly correction of their financial positions. Some of the other State Governments like Assam, Himachal Pradesh and Rajasthan have proposed to enact FRL. Provisions to empower local bodies, on the basis of the recommendations of the respective State Finance Commissions, are also evident in the case of a number of State Governments including Haryana, Himachal Pradesh, Punjab and Sikkim. Power sector reforms initiated by the State governments in the late 1990s include the constitution of State Electricity Regulatory Commissions (SERCs) for determining the tariff structure, unbundling of State Electricity Boards into separate entities for power generation, transmission and distribution, raising power tariffs and measures for reducing transmission and distribution losses. A number of States including Karnataka and Punjab are also expected to carry forward the process of power sector reforms. It may, however, be mentioned that the NCMP had envisaged a review of the Electricity Act, 2003, in view of the concerns expressed by a number of States, and an extension of the mandatory date (June 10, 2004) for unbundling and replacing the State Electricity Boards.

### (iv) Other Measures

Many States including Andhra Pradesh, Tamil Nadu and Mizoram have announced measures to provide a boost to infrastructure projects. States such as Gujarat, Haryana and Tamil Nadu have proposed to set up Special Economic Zones/Agro-Export Zones. Some State Governments such as Andhra Pradesh have also made budgetary provisions for the supply of free power to farmers, as also for the waiver of outstanding arrears of agricultural consumers. States like Assam have provided for land revenue exemption for flood-affected people.

---

7. The details of Additional Resource Mobilisation proposed by the States are given in Statement 24.

### (B) Centre's Initiatives

Following the recommendations of the Eleventh Finance Commission, the Government of India set up an Incentive Fund during 2000-01 to encourage State Governments to initiate fiscal reforms. The corpus of the Fund was Rs.10,607.72 crore and an equal amount of Rs.2,121.54 crore was available for release to the State Governments in each year of the period 2000-01 through 2004-05. Releases from the Incentive Fund to the State Governments were based on a single monitorable fiscal objective viz., a minimum improvement of 5 percentage points in the ratio of revenue deficit to revenue receipts in each year till 2004-05 over the base year (1999-2000). The revenue surplus States were required to show an improvement of 3 percentage points in the ratio of Balance from Current Revenues to non-Plan revenue expenditure. In order to attain this objective, the State Governments were required to formulate a Medium-Term Fiscal Reforms Programme (MTFRP) encompassing fiscal consolidation, public sector enterprises reforms, power sector reforms and fiscal transparency. Based on the MTFRP, the States sign a Memorandum of Understanding (MOU) with the Government of India. As of end-December 2004, the MTFRP had been finalised by 27 States while the MOUs were signed in the case of 22 States. A total amount of Rs.5,363 crore till end-December 2004 had been released from the Incentive Fund.

The Union Budget for 2003-04 had announced a Debt Swap Scheme (DSS) that would enable States to prepay their high-cost debt to the Centre through additional market borrowings and proceeds from Small Savings (upto specified limits) at the prevailing interest rates, over a period of three years ending 2004-05. Of the total outstanding high-cost loans amounting to Rs.1,14,317 crore as at end-March 2002, Rs. 92,369 crore *i.e.*, 80.8 per cent, (comprising Rs. 41,965 crore of Small Savings loans and Rs.50,404 crore of market loans) has been swapped so far. The balance of outstanding high-cost loans that remains to be swapped is Rs. 21,948 crore.

The Union Budget for 2004-05 has further reduced the interest on loans from the Centre from 10.5 per cent to 9 per cent with effect from April 1, 2004; States are expected to benefit from this measure to the extent of Rs.375 crore during 2004-05. The Union Budget has also proposed that the DSS would be extended by allowing States to raise fresh loans and repay their old high-cost loans to NABARD and some other agencies. It was also proposed to consult the States on the issue of allowing them to increase their open market borrowings and reduce their dependence on loans from the Centre.

### (C) Reserve Bank's Initiatives

As the banker and debt manager to the State Governments, the Reserve Bank has been providing Ways and Means Advances and Overdrafts facility to the State Governments on the basis of mutual agreements to tide over temporary mismatches in cash flows, and has been periodically revising the Scheme in the light of evolving circumstances.

The Reserve Bank has also introduced flexibility in the market borrowing programme of the State Governments by allowing the States to directly access the market upto specified amounts of gross market borrowings. The Reserve Bank has been organising the conferences of State Finance Secretaries in a structured manner since 1997, wherein a consensual approach among the Central Government, State Governments and the Reserve Bank has evolved on issues relating to State finances. The Reserve Bank constituted a committee to frame Model Fiscal Responsibility Legislation at the State level; the report of the committee was discussed at the 14th Conference of State Finance Secretaries held in August 2004 and is in the process of finalisation. The Reserve Bank has continued its efforts to sensitise the States about the problems posed by increasing volume of guarantees. A Standing Committee has been constituted within the Reserve Bank to collect and monitor information on State Government guaranteed advances and bonds from the investors' side on a periodic basis. Following the discussion at the last conference of State Finance Secretaries, the Reserve Bank has constituted a Working Group

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

on the methodology of compilation of data on State Government liabilities. A summary of recent initiatives of the Reserve Bank relating to State Government finances is set out in *Annex 2*.

### Section II Consolidated Fiscal Position of State Governments

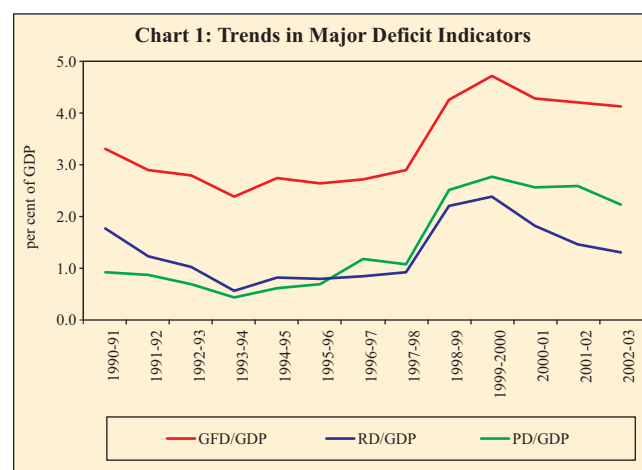
#### (A) Accounts: 2002-03

The improvement in the consolidated fiscal position of the State Governments that was evident since 2000-01 continued during 2002-03. All the major deficit indicators, as a ratio to GDP, recorded a decline over the previous year (Table I). The reduction in fiscal imbalances during the year was facilitated by the sustained uptrend in States' own tax revenues coupled with a contraction in revenue expenditure, as a ratio to GDP. The composition of expenditure, however, indicated that the developmental component, as a ratio to GDP, had declined further, while the non-developmental component has increased (Also see Appendix Tables 1-4).

A notable feature of the consolidated fiscal position of the State Governments during 2002-03 was the reduction in revenue deficit or in government dis-savings. The increase in capital outlay as well as reduction in recovery of loans, however, offset the decline in revenue deficit, resulting in an increase in the overall borrowing requirements (GFD). Notwithstanding the increase

in GFD, a sustained correction of the current (*i.e.*, non-interest) fiscal stance was evident in the reduction in the primary deficit, for the second year in succession. The fact that this correction was largely concentrated in the revenue account was reflected in the improvement in primary revenue balance which recorded surplus position during 2002-03, for the second year in a row. In fact, the primary revenue balance financed over 21 per cent of interest payments during 2002-03 as against around 5 per cent in the previous year, indicating the impact of fiscal reform measures.

Notwithstanding the downward movement, the levels of the GFD and the revenue deficit, as a ratio to GDP, remained higher in 2002-03 than their respective levels in the 1990s, reflecting the need for sustained efforts at fiscal correction (Chart 1).



GFD: Gross Fiscal Deficit  
PD: Primary Deficit

RD: Revenue Deficit  
GDP: Gross Domestic Product

**Table I : Major Deficit Indicators - 1990-91 to 2002-03**

(Rs. crore)

Item	1990-95 (Average)	1995-00 (Average)	1999-00 (Accounts)	2000-01 (Accounts)	2001-02 (Accounts)	2002-03 (Accounts)
1	2	3	4	5	6	7
Gross Fiscal Deficit	(2.8)	(3.5)	91,480 (4.7)	89,532 (4.3)	95,994 (4.2)	102,123 (4.1)
Revenue Deficit	(0.7)	(1.7)	53,797 (2.7)	53,569 (2.6)	59,188 (2.6)	55,111 (2.2)
Primary Deficit	(1.6)	(1.4)	46,309 (2.4)	37,830 (1.8)	33,488 (1.5)	31,981 (1.3)
Primary Revenue Balance	(-1.0)	(-0.4)	8,625 (0.4)	1,867 (0.1)	-3,318 (-0.1)	-15,031 (-0.6)

'-' : indicates surplus.

Note : Figures in brackets are percentage to GDP.

Source : Data on fiscal variables have been compiled from budget documents of State Governments. Data on GDP is from Central Statistical Organisation (CSO).



The reduction in the revenue deficit in 2002-03 over the previous year was largely on account of higher realisation of Sales Tax revenue as well as an increase in the States' share in Central tax revenue. The States' own tax revenue, as a ratio to GDP, showed some improvement in 2002-03 from the levels in the previous year as well as in the 1990s (Table II). Current devolution and transfers from the Centre (Shareable taxes and Grants) as well as States' own non-tax revenue, as ratio to GDP, however, continued to be lower than the levels in the past (Chart 2).

previous year though it remained higher than the levels prevailing in the 1990s. The steady increase in interest payments imparted downward rigidity to revenue expenditure. (Table III and Chart 3). On balance, therefore, improvement in fiscal empowerment (*via* an increase in revenue receipts) was the key factor underlying the reduction in the revenue deficit.

Under capital disbursements, repayments of loans to the Centre showed a large increase in 2002-03, reflecting the transactions under the DSS.

**Table II : Trends in Receipts - 1990-91 to 2002-03**

(per cent of GDP)

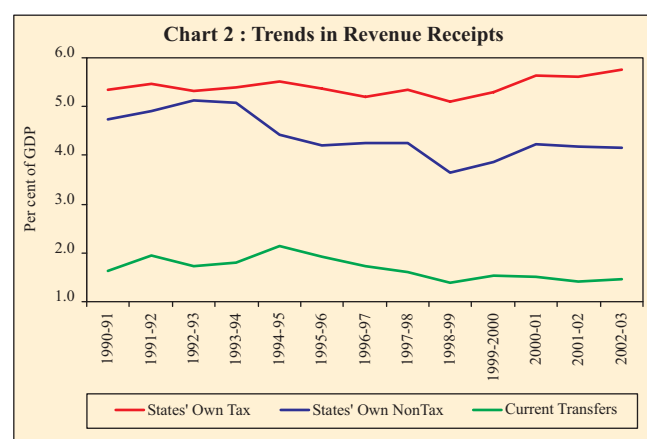
Item	1990-95 (Average)	1995-00 (Average)	2000-01 (Accounts)	2001-02 (Accounts)	2002-03 (Accounts)
1	2	3	4	5	6
Total Receipts (1+2)	16.1	15.2	16.7	16.4	17.3
1. Total revenue receipts (a+b)	12.1	10.9	11.4	11.2	11.4
(a) States own Revenue	7.3	6.9	7.1	7.0	7.3
States own tax	5.4	5.3	5.6	5.6	5.8
States own non tax	1.8	1.6	1.5	1.4	1.5
(b) Central Transfers	4.9	4.0	4.2	4.2	4.1
Shareable taxes	2.6	2.4	2.4	2.3	2.3
Central Grants	2.3	1.6	1.8	1.9	1.8
2. Capital Receipts (a+b)	4.0	4.2	5.3	5.2	5.9
(a) Loans from Centre@	1.2	1.0	0.9	1.1	1.1
(b) Others Capital Receipts	2.9	3.2	4.4	4.1	4.8

BE : Budget Estimates

RE : Revised Estimates.

@ : With the change in the system of accounting with effect from 1999-2000, States' share in Small Savings, which was earlier included under loans from the Centre, is now included under internal debt and shown as special securities issued to the National Small Saving Fund (NSSF) of the Central Government. The data for the years prior to 1999-2000 as reported in this table, however, exclude loans against small savings for the purpose of comparison.

Source: Same as Table I.



The increase in revenue expenditure, *albeit* lower than that in revenue receipts, primarily emanated from a step-up in interest payments. The trends in revenue expenditure, as a ratio to GDP, showed a decline in 2002-03 over the

Capital outlay on irrigation and flood control was also enhanced during 2002-03. Total capital outlay as a ratio to GDP, however, remained almost unchanged at 1.5 per cent, indicating the absence of adequate efforts to step-up expenditure towards infrastructure development over the years. Under capital receipts, a substantial increase in Small Savings (securities issued to NSSF) was evident during 2002-03 (Table IV).

On the whole, however, while the ratio of non-developmental expenditure (comprising, *inter alia*, interest payments, pensions and administrative services) to GDP increased in 2002-03 *vis-à-vis* the previous year, the ratio of developmental expenditure to GDP continued to decline in 2002-03 (Chart 4).

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

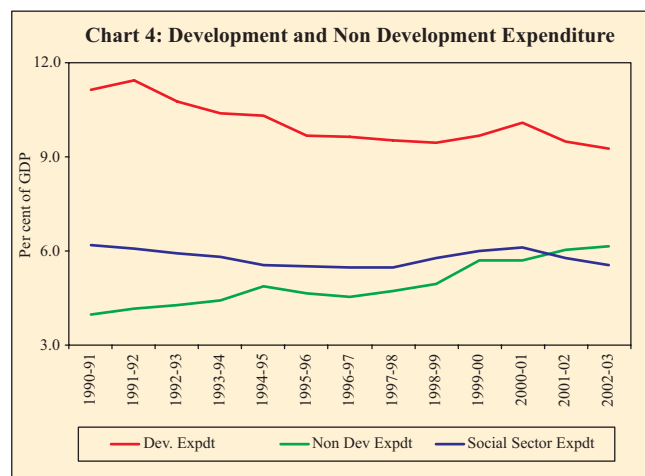
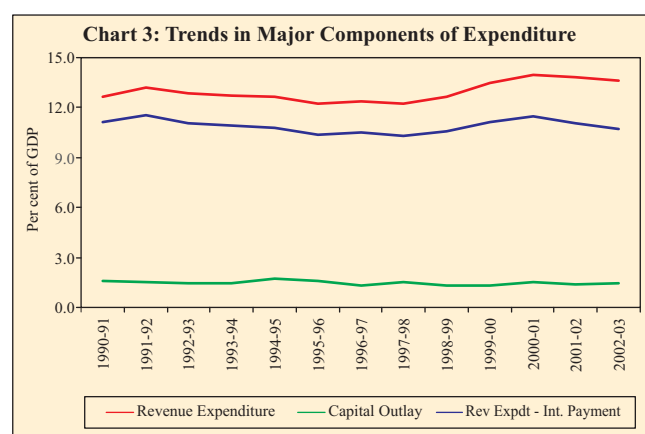
**Table III : Trends in Expenditure - 1990-91 to 2002-03**

(per cent of GDP)

Item	1990-95 (Average)	1995-00 (Average)	2000-01 (Accounts)	2001-02 (Accounts)	2002-03 (Accounts)
1	2	3	4	5	6
<b>Total Expenditure</b> (1+2 =3+4+5)	<b>16.0</b>	<b>15.3</b>	<b>16.7</b>	<b>16.5</b>	<b>17.0</b>
<b>1. Revenue Expenditure</b>	<b>12.8</b>	<b>12.6</b>	<b>14.0</b>	<b>13.8</b>	<b>13.6</b>
<i>of which</i>					
Interest payments	1.7	2.0	2.5	2.7	2.8
<b>2. Capital Expenditure</b>	<b>3.2</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>3.4</b>
<i>of which</i>					
Capital outlay	1.6	1.4	1.5	1.4	1.5
<b>3. Developmental Expenditure</b>	<b>10.8</b>	<b>9.6</b>	<b>10.1</b>	<b>9.5</b>	<b>9.2</b>
<b>4. Non Developmental Expenditure</b>	<b>4.3</b>	<b>4.9</b>	<b>5.7</b>	<b>6.1</b>	<b>6.2</b>
<b>5. Others *</b>	<b>0.9</b>	<b>0.7</b>	<b>0.9</b>	<b>1.0</b>	<b>1.6</b>
<i>Memo item</i>					
<b>Non plan Non Developmental Expenditure</b>	<b>4.3</b>	<b>4.8</b>	<b>5.6</b>	<b>6.0</b>	<b>6.0</b>

\* : Includes discharge of internal debt, repayments of loans to Centre, compensation and assignments to local bodies, etc.

Source: Same as Table I.



Another issue of concern has been the deviation of the accounts data from the revised estimates (Table V). Within revenue receipts, the shortfall in

**Table IV : Variation in Major Items: 2002-03 (Accounts) over 2001-02 (Accounts)**

Item	Variation		Contribution* (per cent)
	Amount	Per cent (Rs. Crore)	
1	2	3	4
<b>I. Revenue Receipts</b>	<b>24,664</b>	<b>9.6</b>	<b>100.0</b>
<i>of which:</i>			
Sales Tax	9,153	11.9	37.1
Share in Central Taxes	4,440	8.5	18.0
<b>II. Revenue Expenditure</b>	<b>20,588</b>	<b>6.5</b>	<b>100.0</b>
<i>of which:</i>			
Power	-1,175	-7.7	-5.7
Interest Payments	7,636	12.2	37.1
<b>III. Capital Receipts</b>	<b>26,523</b>	<b>22.4</b>	<b>100.0</b>
<i>of which:</i>			
Special Securities Issued to NSSF	16,595	46.6	62.6
Recovery of loans	-3,861	49.7	- 14.6
<b>IV. Capital Disbursements</b>	<b>22,563</b>	<b>36.1</b>	<b>100.0</b>
<i>of which:</i>			
Repayments of Loans to Centre	14,461	105.7	64.1
Capital Outlay on Irrigation & Flood Control	2,492	25.5	11.0

\* : Denotes percentage share in relevant total.

Source: Compiled from the budget documents of State Governments.

current transfers from the Centre has been higher than that in respect of States' own revenue, in recent years. Since the revenue deficit has sometimes been

**Table V : Deviation of Accounts from the Revised Estimates - 1998-99 to 2002-03**

(Per cent)

Items	1998-99	1999-2000	2000-01	2001-02	2002-03
1	2	3	4	5	6
<b>Revenue Receipts</b>	<b>-6.7</b>	<b>-3.5</b>	<b>-4.7</b>	<b>-5.6</b>	<b>-4.6</b>
<i>of which:</i>					
(i) States Own Revenue	-4.2	-2.1	-0.7	-2.7	-1.7
(ii) Current Transfers from Centre	-10.8	-6.0	-10.7	-10.2	-9.4
<b>Revenue Expenditure</b>	<b>-4.1</b>	<b>-3.9</b>	<b>-3.1</b>	<b>-5.0</b>	<b>-5.6</b>
<b>Revenue Deficit</b>	<b>7.8</b>	<b>-5.3</b>	<b>4.4</b>	<b>-2.2</b>	<b>-10.0</b>
<b>Capital Receipts</b>	<b>5.5</b>	<b>1.9</b>	<b>-2.0</b>	<b>-4.3</b>	<b>0.9</b>
<b>Capital Expenditure</b>	<b>-6.9</b>	<b>-2.1</b>	<b>-15.0</b>	<b>-11.0</b>	<b>-2.7</b>

Source: Same as Table IV.

placed lower in the Accounts than in the Revised Estimates, it is evident that the shortfall in current devolution and transfers from the Centre has been associated with a contraction in revenue expenditure. In the capital account, deviations in respect of expenditures have been usually higher than in receipts. Persistent deviations between the estimates and the accounts data particularly in respect of revenue receipts of the State Governments are a matter of concern since it undermines the credibility of the budget estimates and makes a proper assessment of the likely fiscal outcome for the year very difficult.

On the whole, 2002-03 was marked by a reduction in fiscal imbalances enabled by States' own tax revenue augmentation coupled with the containment of revenue expenditure, as a ratio to GDP. The downward rigidity of committed but non-developmental expenditures such as interest payments and pensions, however, implied that the correction was largely effected in developmental outlays.

### (B) Revised Estimates: 2003-04

The revised estimates for 2003-04 showed a marked deterioration in the key deficit indicators from their respective levels in the budget estimates (Table VI). These slippages emanated largely from higher revenue and capital expenditures in respect of the power sector coupled with a decline in revenue receipts (Also see Appendix Tables 1-4).

**Table VI : Major Deficit Indicators - 2003-04 (BE and RE)**

(Rs. crore)

Item	2003-04 BE	2003-04 RE	Variation (%) RE over BE
1	2	3	4
Gross Fiscal Deficit (GFD)	116,176 (4.2)	141,010 (5.1)	21.4
Revenue Deficit	48,326 (1.8)	72,126 (2.6)	49.2
Primary Deficit	33,256 (1.2)	57,042 (2.1)	71.5
GFD net of Power Bonds		112,026 (4.0)	

BE - Budget RE - Revised Estimates.

Note : 1. Power Bonds figures are as per RBI records.  
2. Figures in parentheses are percentage to GDP.

Source: Same as Table I.

The widening of the revenue deficit in the revised estimates was primarily on account of three factors *viz.*, (i) a shortfall in States' own taxes, mainly in respect of State Excise Duties; (ii) a decline in grants from the Centre, mainly in respect of Centrally Sponsored Schemes; and (iii) a substantial increase in revenue expenditure on power projects (Table VII). The increase in revenue expenditure in the power sector largely reflected enhanced assistance provided by the Government of Uttar Pradesh to (meet the losses of) its State Electricity Board (SEB); the increase in the revenue expenditure of Uttar Pradesh in respect of the power sector, in fact, contributed over 60 per cent of the increase in consolidated revenue expenditure.

In the capital account, Maharashtra accounted for most of the increase in capital outlay. The enhanced capital outlay in the case of Maharashtra was mainly in respect of 'irrigation and flood control' (under the Maharashtra Krishna Valley Development Corporation). Loans and advances also increased in the revised estimates mainly reflecting enhanced loans to the power sector in the case of Kerala, Orissa and West Bengal. The increase in recovery of loans was largely concentrated in respect of Uttar Pradesh; in fact, Uttar Pradesh accounted for nearly 100 per cent of the total increase in recovery of loans in the revised estimates. The increase in capital outlay and loans

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

**Table VII: Major Items of Variation: 2003-04 Revised Estimates over 2003-04 Budget Estimates**

(Amount in Rs. crore)

Items	Variation		Contribution * (per cent)
	Amount	Per cent	
1	2	3	4
<b>I. Revenue Receipts</b>	<b>-4,363</b>	<b>-1.3</b>	<b>100.0</b>
<i>of which:</i>			
State Excise	-1,357	-6.2	31.1
Grants from Centre	-2,538	-4.0	58.2
<b>II. Revenue Expenditure</b>	<b>19,436</b>	<b>5.1</b>	<b>100.0</b>
<i>of which:</i>			
Power	17,553	128.7	90.3
<b>III. Capital Receipts</b>	<b>65,482</b>	<b>44.6</b>	<b>100.0</b>
<i>of Which:</i>			
Market Loans (Gross)	27,552	130.6	42.1
Special Securities issued to NSSF	10,764	21.4	16.4
Power Bonds and Other Bonds	12,847	217.5	19.6
Recovery of Loans	12,521	383.1	19.1
<b>IV. Capital Disbursements</b>	<b>46,301</b>	<b>43.8</b>	<b>100.0</b>
<i>of which:</i>			
Capital Outlay on Irrigation and Flood Control	7,212	56.1	15.6
Loans to Power Projects	6,496	78.6	14.0
Discharge of Internal Debt	5,118	59.0	11.1
Repayments of Loans to Centre	27,626	106.6	59.7

\* : Denotes percentage share in relevant total.

Source: Same as Table IV.

and advances coupled with the slippage in the revenue deficit, thus, resulted in a higher GFD in the revised estimates for 2003-04 (Appendix Tables 5-6).

It may be important to mention that under the One-Time Settlement Scheme for dues of the SEBs, power bonds amounting to Rs.28,984 crore (as per RBI records) were issued by 26 State Governments to the CPSUs in September 2003 (with retrospective date of October 1, 2001). According to the budget documents, the total amount of power and other bonds<sup>8</sup> (the break-up is not available in respect of all State Governments) were placed at Rs.18,755 crore in the revised estimates for 2003-04 as compared with Rs.5,908 crore in the budget estimates for the year. Accordingly, the variation in the revised estimates of 2003-04 over the budget

estimates underestimates the actual amount of power bonds issued in September 2003.

Net expenditure on the power sector (*i.e.*, revenue and capital expenditure *less* revenue receipts and recovery of loans) accounted for 29.2 per cent of the GFD of the State Governments in the revised estimates for 2003-04 which was higher than that of 25.2 per cent in the budget estimates and 20.3 per cent in 2002-03 (Table VIII). Correspondingly, from the financing side, the issue of power and other bonds accounted for 13.3 per cent of the GFD in the revised estimates for 2003-04 as against 5.1 per cent in the budget estimates and negligible amounts in the previous years.

**Table VIII : Transactions Relating to the Power Sector\***

(Rs crore)

Items	2001-02	2002-03	2003-04 BE	2003-04 RE	Variation Cols. 5-4
1	2	3	4	5	6
<b>1. Revenue Account</b>					
a. Expenditure	15224	14049	13634	31187	17553
b. Receipts	773	961	1224	1199	-25
c. Net Revenue					
d. expenditure (a-b)	14451	13088	12410	29988	17578
<b>2. Capital Account</b>					
d. Capital Outlay*	2671	2997	9210	9341	131
e. Loans and					
f. Advances	5438	5930	8267	14763	6496
f. Recovery of loans and advances	2198	1275	662	12973	12311
g. Net capital expenditure					
g. (d+e-f)	5911	7652	16815	11132	-5683
<b>3. Total power expenditure (net) (c+g)</b>	<b>20362</b>	<b>20740</b>	<b>29225</b>	<b>41120</b>	<b>11895</b>
<b>4. GFD of States</b>	<b>95994</b>	<b>102123</b>	<b>116176</b>	<b>141010</b>	<b>24834</b>
<b>5. Item 3 as per cent of Item 4</b>	<b>21.2</b>	<b>20.3</b>	<b>25.2</b>	<b>29.2</b>	<b>4.0</b>
<b>6. Power Bonds and Other Bonds @</b>	<b>0.3</b>	<b>3.6</b>	<b>5907</b>	<b>18754</b>	<b>12847</b>
<b>7. Item 6 as per cent of Item 4</b>	<b>—</b>	<b>—</b>	<b>5.1</b>	<b>13.3</b>	<b>8.2</b>

BE - Budget RE - Revised Estimates.

\* : Relates to Energy.

@ : Net of Repayments

Source: Same as Table IV.

8. The reporting of data pertaining to power bonds has not been uniform and transparent across the States.

Excluding the transactions relating to the power sector, the revenue deficit would have been placed at 1.5 per cent in the revised estimates (instead of 2.6 per cent), whereas the GFD would have been placed at 3.6 per cent<sup>9</sup> (instead of 5.1 per cent).

Reflecting the deterioration in the revenue account, decomposition of GFD showed that the share of revenue deficit increased to 51.1 per cent in the revised estimates for 2003-04 as compared with 41.6 per cent in the budget estimates and around 25 per cent, on an average, in the first half of the 1990s (Table IX and Appendix Table 7).

The financing pattern of GFD indicated a substantial increase in market borrowings, primarily on account of additional allocations under the Debt Swap Scheme (DSS)<sup>10</sup>. Correspondingly, repayment of loans to the Centre exceeded its budgeted level by a large margin. In fact, repayments of loans to the Centre surpassed gross loans from the Centre in the revised estimates for 2003-04. Small Savings (Securities issued to NSSF) continued to predominate the financing of GFD at over 40 per cent in 2003-04. Higher 'other' borrowings in the revised estimates largely reflected

the issue of power bonds, as mentioned earlier (Table IX and Appendix Table 8).

The trends in the pattern of receipts showed that while States' own tax revenue, at 5.9 per cent of GDP in the revised estimates for 2003-04, was slightly higher than its levels since the 1990s, the States' own non-tax revenues declined from 1.8 per cent to 1.5 per cent of GDP over this period (Table X). Some improvement in current transfers from the Centre was also evident in 2003-04 over the previous year, although it remained below the position in the first half of the 1990s.

The evolving pattern of expenditure indicated sharp increase in developmental expenditure, as a ratio to GDP, in 2003-04. This largely reflected higher revenue and capital expenditure on the power sector and enhanced capital outlay on irrigation (which are recorded under 'Economic Services'), as explained earlier. Non-developmental expenditure, as a ratio to GDP, also maintained its upward trend to 6.4 per cent of GDP in 2003-04. Within non-developmental expenditure, interest payments accounted for around 25 per cent of revenue receipts which was

**Table IX : Decomposition and Financing Pattern of Gross Fiscal Deficit - 1990-91 to 2003-04**

(Per cent)

Item	1990-95 (Average)	1995-00 (Average)	2000-02 (Average)	2002-03 (Accounts)	2003-04 BE	2003-04 RE
1	2	3	4	5	6	7
<b>Decomposition</b> (1+2+3)	100.0	100.0	100.0	100.0	100.0	100.0
1. Revenue Deficit	24.7	44.7	60.7	54.0	41.6	51.1
2. Capital Outlay	55.3	43.2	34.2	35.8	48.0	43.6
3. Net Lending	20.0	12.1	5.1	10.2	10.4	5.3
<b>Financing</b> (1+2+3+4+5)	100.0	100.0	100.0	100.0	100.0	100.0
1. Small Savings	-	5.8	36.8	51.2	43.4	43.4
2. Market Borrowings	16.0	16.1	16.0	27.9	15.2	32.0
3. State Provident Fund	14.3	13.4	10.2	7.0	7.6	6.8
4. Loans from Centre	49.0	40.6	13.5	-0.9	6.7	-15.2
5. Others*	20.7	24.0	23.6	14.8	27.1	33.0

BE - Budget RE - Revised Estimates.

\* : Includes Reserve Funds, Deposits, Loans from banks and other institutions.

Source: Same as Table IV.

9. This figure is obtained after excluding *all* transactions relating to the power sector, as reported in the budget documents. Total transactions relating to the power sector would, in any case, differ from the amount of power bonds issued in connection with the One-Time Settlement Scheme. As indicated in Table VI, GFD *net* of power bonds works out to 4.0 per cent of GDP in 2003-04.

10. The DSS has been discussed in detail in Reserve Bank's Study entitled "State Finances: A Study of Budgets of 2003-04" as well as in the Reserve Bank's Annual Report 2003-04.

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

**Table X : Trend in Receipts -  
2002-03 to 2003-04**

(per cent of GDP)

Item	2002-03 (Accounts)	2003-04 BE	2003-04 RE
1	2	3	4
Total Receipts (1+2)	17.2	17.6	19.6
1. Total revenue receipts (a+b)	11.4	12.1	11.9
(a) States own Revenue	7.3	7.5	7.3
States own tax	5.8	6.0	5.9
States own non tax	1.5	1.5	1.5
(b) Central Transfers	4.1	4.6	4.6
Shareable taxes	2.3	2.3	2.4
Central Grants	1.8	2.3	2.2
2. Capital Receipts (a+b)	5.9	5.4	7.7
(a) Loans from Centre	1.1	1.2	1.2
(b) Others Capital Receipts	4.8	4.2	6.5

BE - Budget RE - Revised Estimates.

Source: Same as Table I.

substantially higher than that of 18 per cent recommended by the Eleventh Finance Commission (EFC) from the viewpoint of debt

sustainability over the medium term.

Pensions too, have been a drag of State finances, pre-empting 10.7 per cent of revenue receipts in 2003-04 as compared with 7.8 per cent, on an average, in the second half of the 1990s. Thus, it is evident that while the sharp increase in the deficit indicators during 2003-04 partly reflected one-off factors (*viz.*, power sector dues), the intrinsic weaknesses in the State budgets continued to weigh heavily on their financial health.

In sum, the revised estimates for 2003-04 revealed a significant deterioration in fiscal imbalances mainly on account of transactions in respect of the power sector. Notwithstanding the one-off factors in 2003-04, tentative empirical exercises indicate that the deficits at the State Government levels have been largely structural (Box 1).

### Box 1

#### Structural versus Cyclical Deficits of Major Indian States

Cyclically adjusted government budget balances have become increasingly popular as a means of analysing the fiscal situation and changes in discretionary policies. As actual budget balances reflect both cyclical developments and discretionary measures, they are not very useful in assessing the orientation of underlying fiscal policy and the possible structural imbalances in the budget. Hence, in policy analysis, cyclically adjusted budget figures are used to construct indicators of the structural budget balance and the discretionary element of fiscal policy. In addition, a change in the cyclically adjusted government budget balance can be used to provide an early warning of the need for budgetary adjustment and changes in the future course of policy.

Beginning with the pioneering work of Mueller and Price (1984), it has become a common practice amongst international organisations to decompose the budget deficit into structural and cyclical components. The most popular method of measuring structural, or cyclically adjusted, budget balances is the gap-elasticities approach. Generally, the measurement of the cyclically adjusted budget balance, in the first step, involves the construction of a reference path for real GDP to obtain estimates for output that could be obtained in the absence of cyclical fluctuations. The difference between the actual output level and estimated reference output gives a measure of the output gap in a particular year. In the second step, these output gaps, together with the government revenue and expenditure elasticities, are used to calculate what government revenues and expenditure would have been had output been at the reference path level. It is important to correct for cyclical changes because the budget balance tends to deteriorate endogenously during recessions as a result of automatic stabilisers and progressive tax systems. The resulting cyclically adjusted budget balance corresponds to the underlying budgetary position implied by the reference output path. It should be emphasised that the OECD, IMF and EU in their estimates of cyclical deficit assume that only expenditures related to unemployment are sensitive to cyclical output movements.

Following the methodology suggested by Mueller and Price (1984), structural and cyclical deficits for fifteen major states were estimated. Data on State finances from the Handbook of Statistics on State Finances and output figures reported by the Central Statistical Organisation were used in the empirical analysis. Potential output was

estimated using Hodrick- Prescott filter on real GSDP series. Minimal difference between real actual GSDP and real potential GSDP was the guiding criteria in choosing the base year for calculation of structural and cyclical deficit for each of the states. For all States taken together, the amplitude of cyclical deficit as a proportion of output was lower in the second half of the 1990s than that in the first half. Fiscal drag which indicates the built-in budget balance has also deteriorated for the majority of the States over the same period. Predominance of fiscal drag obtained from the estimates indicates the presence of structural rigidities at the State level, which is reflected in the higher expenditure elasticities than the revenue elasticities. Cyclical deficit on an average varied within a range of – 9.0 percent to 6.0 percent of gross fiscal deficit for the fifteen major states during the period 1990-91 to 2003-04. Measured as a percentage of Gross SDP, cyclical deficit on an average accounted for -0.2 percent of GSDP in the post 1990 period for the fifteen major states while the structural component was placed, on an average, at 4.9 per cent. This indicates that fiscal deficit of the Indian States is mostly structural in character.

#### References:

1. Mueller, P., and R. W. R. Price, (1984) “Structural budget deficits and fiscal stance,” *OECD Economics and Statistics Department, Working Paper No. 15* (Paris: OECD, July).
2. Pattnaik, R. K., S.M. Pillai, and Sangeeta Das (1997).” Budget Deficit in India: A Primer on Measurement”, *RBI Staff Studies*.
3. Hodrick, R. and E.C., Prescott, (1997) “ Post war Business Cycles: An Empirical Investigation”, *Journal of Money Credit and Banking* 29, pp. 1–16.
4. Blejer, M.I. and A. Cheasty, (1991)“The Measurement of Fiscal Deficits: Analytical and Methodological Issues”, *Journal of Economic Literature* 29, 1991. pp. 1644-1678

### (C) Budget Estimates: 2004-05

A substantial correction of fiscal imbalances is attempted in the budget estimates for 2004-05. All the major deficit indicators are estimated to decline in 2004-05 from their respective levels in the revised estimates of the previous year (Table XI and Chart 5).

**Table XI : Major Deficit Indicators - 2003-04 (RE) and 2004-05 (BE)**

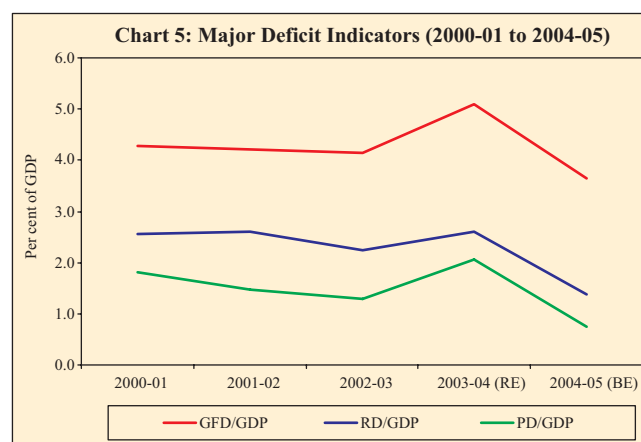
(Rs. crore)

Item	2003-04 RE	2004-05 BE
1	2	3
Gross Fiscal deficit	141,010 (5.1)	111852 (3.6)
Revenue Deficit	72,126 (2.6)	43718 (1.4)
Primary Deficit	57,042 (2.1)	20994 (0.7)
GFD net of Power Bonds	112,026 (4.0)	

BE: Budget Estimates RE: Revised Estimates.

**Note :** 1. Power Bonds figures as per RBI records.  
2. Figures in brackets are percentage to GDP.

**Source:** Data on fiscal variables have been compiled from budget documents of State Governments. The GDP data for 2004-05 has been worked out from the budget estimates of the GFD-GDP ratio for 2004-05 as provided in the Union Budget.



The envisaged fiscal correction in 2004-05 is expected to emanate from an increase in revenue receipts and would be facilitated by a reduction in expenditure on the power sector from its upsurge in the previous year. The analysis of the budget estimates for 2004-05, however, needs to take cognisance of the fact that, over the past years, the budget estimates have usually deviated from the revised estimates, reflecting poor fiscal marksmanship.

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

The revenue deficit is budgeted to decline from 2.6 per cent of GDP in 2003-04 to 1.4 per cent of GDP in 2004-05 which is, in fact, lower than the average of 1.7 per cent during the latter half of the 1990s. Facilitated by the proposed reduction in the revenue deficit, the GFD is estimated to be concomitantly reduced from 5.1 per cent of GDP in 2003-04 to 3.6 per cent of GDP in 2004-05 which is only slightly higher than the level that prevailed, on an average, during the second half of the 1990s.

The primary deficit is also budgeted to record a substantial decline in 2004-05 indicating the correction envisaged in the current fiscal stance. The primary revenue surplus is estimated to increase to Rs.47,139 crore in 2004-05 which would finance nearly half of the interest payments during the year as compared to around 14 per cent in the previous year.

The decomposition of GFD indicates that the share of the revenue deficit would decline substantially to 39.1 per cent in 2004-05 from 51.1 per cent in the previous year (Table XII).

**Table XII : Decomposition and Financing Pattern of Gross Fiscal Deficit - 2003-04 (RE) and 2004-05 (BE)**

(Per cent)

Item	2003-04 RE	2004-05 BE
1	2	3
<b>Decomposition</b> (1+2+3)	100.0	100.0
1. Revenue Deficit	51.1	39.1
2. Capital Outlay	43.6	54.2
3. Net Lending	5.3	6.7
<b>Financing</b> (1+2+3+4+5)	100.0	100.0
1. Small Savings	43.4	57.0
2. Market Borrowings	32.0	24.6
3. State Provident Fund	6.8	9.3
4. from Centre Loans	-15.2	-7.4
5. Others*	33.0	16.5

BE: Budget Estimates RE: Revised Estimates.

\* : Includes Reserve Funds, Deposits, Loans from banks and other institutions.

Source: Same as Table IV.

In the case of non-Special Category States, only Karnataka and NCT, Delhi is budgeted to record a revenue surplus during 2004-05. In the case of the remaining Non-Special Category States, the

revenue deficit would preempt over 70 per cent of the GFD in the case of Kerala, Orissa and West Bengal. Among the Special Category States, Assam, Himachal Pradesh, Manipur, Mizoram and Uttaranchal would record a revenue deficit during 2004-05.

### Revenue Receipts

The State Government budgets for 2004-05 have proposed Additional Resource Mobilisation (ARM) comprising Rs.1,976 crore under tax revenue and Rs.340 crore under non-tax revenue. Concessions of Rs.270 crore have also been proposed by the States. The details of ARM from select sources of revenue are set out in Table XIII and Statement 24.

**Table XIII : ARM Proposed by State Governments during 2004-05**

(Rs. crore)

Sr. No.	Source of Revenue	Amount
1	2	3
1.	Stamp & Registration Fees	119
2.	Sales Tax	670
3.	State Excise Duties	530
4.	Tax on Vehicles	216
5.	Electricity Duties	99
6.	Other Taxes	342
7.	Total Tax Revenue (1 to 6)	1,976
8.	Non-Tax Revenue	340
9.	Total (7+8)	2316
10.	Concessions	270
11.	ARM, net of Concessions (9-10)	2,046

Source: Compiled from budget documents of State Governments and other supplementary information received from the State Governments.

The rate of growth of States' own tax revenue, inclusive of ARM, is estimated to decline to 14.0 per cent in 2004-05 from 14.5 per cent in the previous year. The increase in Sales Tax revenue is estimated to account for nearly one-third of the total increase in revenue receipts (Table XIV).

Notwithstanding the budgeted increase in Sales Tax revenue, the States' own tax-GDP ratio would remain unchanged at the previous year's level of 5.9 per cent in 2004-05 (Table XV).



**Table XIV : Major Items of Variation:  
2003-04 (RE) and 2004-05 (BE)**

Item	Variation		Contribution * (per cent)
	Amount (Rs. Crore)	Per cent	
1	2	3	4
<b>I. Revenue Receipts</b>	<b>44417</b>	<b>13.5</b>	<b>100.0</b>
<i>of which:</i>			
Sales Tax	14268	14.5	32.1
States' Share in Central Taxes	12590	19.3	28.3
<b>II. Revenue Expenditure</b>	<b>16010</b>	<b>4.0</b>	<b>100.0</b>
<i>of which:</i>			
Education	3745	5.4	23.4
Power	-11472	-36.7	-71.7
Interest Payments	6891	8.2	43.0
Administrative Services	3025	10.0	18.9
Pensions	3091	8.8	19.3
Miscellaneous General Services	5342	81.1	33.4
<b>III. Capital Receipts</b>	<b>-34385</b>	<b>-16.2</b>	<b>100.0</b>
<i>of which:</i>			
Market Borrowings (Gross)	-16667	-34.3	48.5
Recovery of Loans	-8815	-55.8	25.6
Power Bonds and Other Bonds	-16249	-86.6	47.3
<b>IV. Capital Disbursements</b>	<b>-18698</b>	<b>-12.3</b>	<b>100.0</b>
<i>of which:</i>			
Capital Outlay on Irrigation & Flood Control	-3117	-15.5	16.7
Discharge of Internal Debt	2142	15.5	-11.5
Repayment of loans to Centre	-11274	-21.1	60.3
Loans for Power Projects	-6735	-45.6	36.0

\* : Denotes percentage share in relevant total.

Source: Compiled from the budget documents of State Governments.

Excluding Sales Tax revenue (which is the predominant tax), the trends in the shares of other taxes in States' own tax revenues over the period 2000-01 to 2004-05 are shown in Chart 6. It may be observed that while the share of Stamps and Registration fees has increased over this period, the shares of Profession Tax and Electricity Duties have recorded a clear decline.

The trends in the States' own tax revenues indicate that there is potential as well as need for substantially stepping-up their tax efforts (Box 2). The expected implementation of the VAT during 2005-06 would be an important initiative in this regard (Box 3).

The States' own non-tax revenue would, however, show a marginal increase to 1.6 per cent

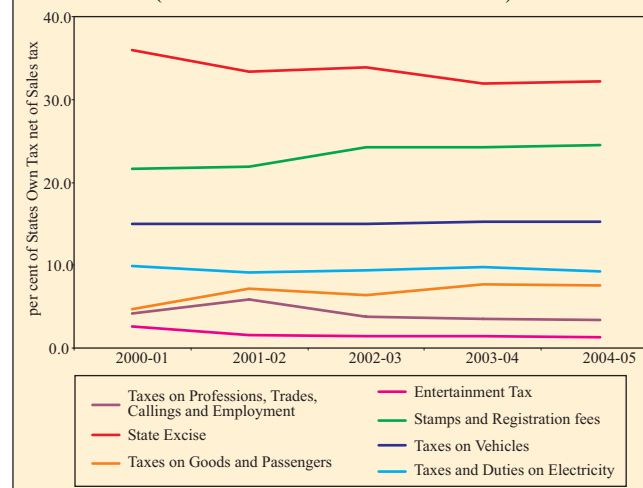
**Table XV: Trends in Receipts -  
1990-91 to 2004-05**

Item	(Per cent of GDP)		
	1990-95 (Average)	2003-04 RE	2004-05 BE
1	2	3	4
Total Receipts (1+2)	16.1	19.6	17.7
1. Total revenue receipts (a+b)	12.1	11.9	12.0
(a) States own Revenue	7.3	7.3	7.5
States own tax	5.4	5.9	5.9
States own non tax	1.8	1.5	1.6
(b) Central Transfers	4.9	4.6	4.5
Shareable taxes	2.6	2.4	2.5
Central Grants	2.3	2.2	2.0
2. Capital Receipts (a+b)	4.0	7.7	5.7
(a) Loans from Centre@	1.2	1.2	1.1
(b) Others Capital Receipts	2.9	6.5	4.6

BE: Budget Estimates RE: Revised Estimates.

@ : With the change in the system of accounting with effect from 1999-2000, States' share in small savings, which was earlier included under loans from the Centre, is now included under internal debt and shown as special securities issued to the National Small Saving Fund (NSSF) of the Central Government. The data for the years prior to 1999-2000 as reported in this table, however, exclude loans against small savings for the purpose of comparison.

Source : Same as Table XI.

**Chart 6: Components of Revenue Receipts  
(as % of States' Own Revenue less Sales Tax)**

of GDP in 2004-05. The expected growth in States' own non-tax revenues during 2004-05 would mainly emanate from increases in interest receipts (by Rs.2,700 crore) and receipts from State lotteries (Rs.3,245 crore). At the same time, revenue expenditure on State lotteries is expected to increase by Rs.3,087 crore, and as a consequence, the growth in net receipts from State lotteries would be Rs.158 crore during 2004-05. The States' own non-tax revenue, net of lottery expenditure is, however,

**Box 2**  
**Tax Efforts of State Governments in India**

Mobilisation of adequate tax revenue has assumed special significance in the context of the imperatives to reduce fiscal imbalances at the State Government level. In the extant literature on the subject, a distinction is usually drawn between tax capacity and tax effort. Tax capacity is usually related to ‘activity variables’ such as income or the tax base. An increase in the level of activity variables would enhance tax capacity. On the other hand, tax effort refers to the various administrative and legislative efforts to expand the base, rationalisation of the tax structure and reduction in the incidence of tax avoidance and evasion. Thus, it would be possible for a large/high-income economy/ State to have a high tax capacity but low tax effort if it does not take initiatives to maximise its tax revenue ‘potential’. The need to make this distinction assumes significance in the context of improving the efficiency of tax revenue mobilisation.

One of the empirical studies on the tax effort of the Indian States is that of Jha *et al.* (1995). The authors assume that the key (‘activity’) variables that influence the tax capacity of a State are (i) State Domestic Product to represent the level of economic activity, (ii) proportion of agricultural income to GDP to proxy the degree the backwardness of the economy and (iii) per capita real rural household consumption to identify the level of poverty. Tax capacity is defined as the ratio of actual tax collected in that State to the average tax collected across States, while tax effort is defined as the residuals of the cross section regression equations obtained after regressing tax receipts on various explanatory variables. The period of estimation pertains to the early 1980s to the early 1990s, *i.e.*, prior to the initiation of reforms.

Adopting the methodology of Jha *et al.*, the tax capacity and tax efforts for fifteen major States in India were estimated using cross-section (for two time points 1993-94 and 2002-03) and panel data (for the period 1993-94 to 2002-03). The results are presented in Tables 1 to 3.

The key results of the empirical exercise (using panel data) are that Punjab, Karnataka, Andhra Pradesh and Haryana were usually the top performers in terms of tax efforts, whereas, West Bengal, Bihar, Orissa were usually placed at the lower end of the scale. The results reflected better initiatives at tax reforms in the higher ranked States.

**Table 1: Tax Capacity and Tax Effort across 15 Major States in India in 1993-94**

State	Aggregate			Per capita		
	Tax Effort	Tax Capacity	Rank	Tax Effort	Tax Capacity	Rank
Andhra Pradesh	4	123	5	1	92	9
Assam	0	20	15	-34	59	14
Bihar	-8	63	12	-4	34	15
Gujarat	1	130	4	18	125	4
Haryana	1	52	13	8	141	3
Karnataka	36	81	9	45	75	11
Kerala	-9	85	8	-25	163	2
Maharashtra	-8	96	7	7	59	13
Madhya Pradesh	0	257	1	27	113	6
Orissa	-30	37	14	-114	94	8
Punjab	3	69	11	2	165	1
Rajasthan	-21	78	10	-59	111	7
Tamil Nadu	12	141	3	18	114	5
Uttar Pradesh	-11	153	2	-39	69	12
West Bengal	-17	114	6	-26	86	10

**Table 2 : Tax Capacity and Tax Effort across 15 Major States in India in 2002-03**

State	Actuals			Per capita		
	Tax Effort	Tax Capacity	Rank	Tax Effort	Tax Capacity	Rank
Andhra Pradesh	10	127	6	14	94	9
Assam	-6	23	15	-13	54	13
Bihar (Undivided)	-10	62	11	-39	42	15
Gujarat	-21	129	5	-21	154	2
Haryana	4	60	12	28	121	6
Karnataka	21	92	7	27	94	8
Kerala	-8	88	9	-1	149	3
Madhya Pradesh (Undivided)	7	88	8	-6	72	11
Maharashtra	3	247	1	-2	156	1
Orissa	12	28	14	11	47	14
Punjab	9	58	13	-38	105	7
Rajasthan	-5	74	10	-19	85	10
Tamil Nadu	11	143	3	6	143	4
Uttar Pradesh (Undivided)	4	148	2	-6	57	12
West Bengal	-66	131	4	-13	129	5

Note : The Tax Effort and Tax Capacity are expressed in terms of indices.

**Table 3 : Average Tax Capacity and Tax Efforts Across 15 Major States During 1993-94 to 2002-03**

State	Actuals			Percapita		
	Tax Effort	Tax Capacity	Rank	Tax Effort	Tax Capacity	Rank
Andhra Pradesh	9	124	5	5	97	9
Assam	-10	21	15	-24	51	13
Bihar (Undivided)	-34	69	11	-22	34	15
Gujarat	-10	136	4	-5	154	2
Haryana	17	46	12	14	134	4
Karnataka	21	97	8	21	106	7
Kerala	4	77	9	16	120	6
Madhya Pradesh (Undivided)	-10	98	7	-11	71	11
Maharashtra	3	256	1	-9	173	1
Orissa	-11	32	14	-11	51	14
Punjab	34	42	13	6	132	5
Rajasthan	-9	76	10	-8	79	10
Tamil Nadu	8	153	2	8	142	3
Uttar Pradesh (Undivided)	-7	153	3	-6	54	12
West Bengal	-40	121	6	-65	103	8

Note : The Tax Effort and Tax Capacity are expressed in terms of indices.

*References:*

1. Bird, Richard M (1999): "Rethinking Sub-national Taxes: A New Look at Tax Assignment", *IMF Working Paper No.99/169*, International Monetary Fund, Washington.
2. Bird, Richard M, Jorge Martinez-Vasquez and Benno Torgler (2004): "Societal Institutions and Tax Effort in Developing Countries", *International Studies Program Working Paper 04-06*, Andrew Young School of Policy Studies, Georgia State University.
3. Jha, Raghendra, M.S.Mohanty and Somnath Chatterjee (1995) : "Fiscal Efficiency in The Indian Federation", *DRG Study Report II*, Department of Economic Analysis and Policy, Reserve Bank of India, 1995.
4. Rakhe, P. B. (2003): "Estimation of Tax Leakage and Its Impact on Fiscal Health in Kerala", *Working Paper 347*, Centre for Development Studies, Trivandrum.

**Box 3**  
**Implementation of VAT: India and the International Experience**

Value added tax (VAT), a tax on the value added at each stage of production and distribution of a commodity, is inherently efficient than the sales tax or excise duty or any turnover tax. Operationally, application of VAT at a particular stage implies payment of tax by the producer or distributor on the value of his output but with a rebate (or credit) on the taxes paid by him on the inputs. The inherent efficiency of VAT lies in the taxation of value added portion only rather than full value of output at each stage of the production and distribution process thereby avoiding any 'tax' on tax that is normally associated with the cascading effect of sales tax or excise duty where entire value of output is taxed at any one or more stages. As the effective tax rate works out lower in case of VAT, it does not create an undue incentive for vertical integration and does not distort undertaking of efficient resource allocation. VAT application being on the value added makes it neutral to choice of production technique without creating any bias against use of any factor of production. VAT tends to minimise tax evasion with an in-built system of multi-stage tax distribution and a cross-auditing practice, whereby firms necessarily have to properly account for input taxes so as to avail the rebate.

The origin of VAT can be traced as far back as the writings of F Von Siemens, who proposed it in 1918 as a substitute for then newly established German turnover tax. Since then numerous economists have recommended it in different contexts. However, VAT was first introduced in France in 1954 to replace turnover taxes and it became the first European country to implement VAT on an extensive scale. VAT was introduced by the European Commission countries by 1970. Development of VAT in other countries has been gradual. Until the 1960s it was not adopted by many countries, but over the years the tax has come to occupy an important place in the fiscal domain of nearly all industrialised countries and in a large number of Latin American, Asian and African countries. As many as 50 countries have switched over to VAT during last decade, bringing the total number of such countries to more than 110. In India, it was introduced on the recommendation of L. K. Jha Enquiry Committee (1978) on Indian Indirect Taxation.

In India, Rule 56-A of the Central Excise and Salt Rules (1944) introduced in 1962 allowed manufacturers of certain goods to seek credit for the input excises paid from the duty paid of the final good under Proforma Credit Scheme. The Indirect Taxation Enquiry Committee, 1978 recommended wider commodity coverage of Rule 56-A and the introduction of VAT at the manufacturing stage (MANVAT) to tackle the cascading effect of excise taxation. As recommended by the Long Term Fiscal Policy Statement (1985), a modified system of VAT (MODVAT) was introduced in stages to extend the Proforma Credit Scheme to all excisable commodities except petroleum, tobacco and textile products. The essential feature of MODVAT was that credit on input taxes was available only in cases where the final product was dutiable. With a view to retain revenue neutrality in MODVAT, the Government raised the duty rates on final products to ensure against loss of collection of excise duties. The Tax Reforms Committee (1991) recommended genuine VAT and accordingly a single *ad valorem* excise rate of 16 per cent was introduced under Central Value Added Tax (CENVAT) in the Union Budget 2000-01. Additionally, however, special excise duty rates were introduced in some commodities (three rates initially at 8 per cent, 16 per cent and 24 per cent but later converged to 16 per cent) where MODVAT credit (paid on account of credit on excise paid on inputs) could not be availed. Consequently, 80 per cent of the revenue in respect of the *ad valorem* duties comes from the single rate of 16 per cent and about 17 per cent from the combined rate of 32 per cent. Despite advantages of VAT, its spread internationally as well as some initiatives at the Central level in India, the implementation of VAT by the States in India has raised some apprehensions.

Presently, different States in India levy sales taxes on a wide range of commodities at different rates with diverse procedures and rules for its collection, while the Central Government prescribes the ceiling rate on sales tax on goods in inter-State trade. The Central Government also levies additional excise duties on textiles, sugar and tobacco in lieu of the sales tax with the proceeds being distributed across the States. In most of the cases, sales taxes are levied on commodities which are also subject to Central excise duties. Multiple taxation on such commodities not only lack co-ordination among Centre and State Governments, but also lead to the cascading effect. Mostly sales taxes on inputs are not rebated and therefore tend to lead to reverse flow of resources to richer States when they sell

the goods to the poor States as the cumulative impact of the cascading effect is passed on. Typically, the varied inter-State sales tax system on certain occasions have led to unhealthy 'rate war' in terms of competitive reductions in sales tax rates to attract trade and industry thereby leading to sub-optimal allocation of resources. Sales taxes discourage horizontal integration and encourage vertical integration which harm the growth of small scale ancillary units. Although State laws provide relief through exemptions in regards to sales tax when inputs are sold to manufacturers, such concessions are limited and lack uniformity. This lacuna has hindered indirect tax reform system in India and represents a classic case for a switch over to VAT independently by the Central Government and the State Governments. The Tax Reforms Committee 1991 had recommended conversion of sales tax into a form of State VAT within the manufacturing sector without any need for sales tax at more than two rates since the distributional and other non-revenue objectives to be performed by the Central taxes. The inter-State conference in 1999 decided to end all sales tax-based incentives to industry, enforce floor rates of sales tax effective January 1, 2000 and switch over to VAT effective from April 1, 2001.

The apprehensions about revenue loss, however, delayed the introduction of State VAT. The Empowered Committee (EC) of State Finance Ministers in India has been constituted to steer the States towards a regime of harmonised VAT. The Central Government's assurance of full compensation for revenue loss due to phasing out of Central sales tax (100 per cent compensation in the first year followed by 75 per cent and 50 per cent in the following two years) after States switch over to VAT has reactivated the process. The zero-rating system on interstate sales would be ushered in the next two years. 17 States have announced their readiness to implement VAT regime from April 1, 2005 in place of sales tax and other related State taxes on goods. The remaining States are expected to join by November 2005. According to the Government, the tax reforms in the States are expected to raise the revenues of the States by 20 per cent. As per the information in the website of Ministry of Finance, Government of India (January 2004), the VAT system in the States will have only four rates (the zero rate, 1 per cent, 4 per cent and a general rate of 12.5 per cent) uniformly applicable in all the States. VAT would cover all business transactions except small businesses below a threshold limit (decided by the States) and those medium size businesses that opt for a composition of tax on turnover instead of VAT. Most essential goods would be exempt from VAT or would fall in the rate of 4 per cent. The VAT rate of 4 per cent would be applicable for 250 commodities (agro-products and industrial inputs), 12.5 per cent for 217 items and one per cent for gold and precious metals. Operationally, VAT on output would be adjusted for VAT on input purchases of raw materials or goods purchased for resale. The uniform application of VAT is expected to boost fair trade and enable complete self-assessment by the tax payer. The system of input tax credit would enhance production efficiency with investment decisions no longer based on tax differentials and tax holidays. VAT system would anchor price rise as it weeds out the tax on tax. An interstate VAT Information Exchange System is expected to be set up to help in checking misuse of zero-rating.

The debate on the proposed VAT system still continues. Some analysts feel that harmonisation should not be 'total' as demonstrated by the VAT system of the European Union. The total uniformity, they argue, undercuts the States' fiscal power and weakens their accountability in spending by severing the link between the power to spend and the power to tax. They also feel a different tax rate on input (4 per cent) from the rest compromises on the merit of VAT of doing away with the distinction between commodities by use (EPW, 2004). The general VAT rate also is higher than the general sales tax of 8 to 10 per cent prevailing in most of the States. It also remains to be seen how the proposal of the Kelkar Task Force for a 'unified goods and services tax' to be levied in the Centre and the States is integrated with VAT system of the States. Notwithstanding the debate, the VAT system at the State level is expected to refine the sales tax system and improve the efficiency in the allocation of resources. The EC has assured in its Meeting in the first week of January 2005 that most of the states would be ready for introduction of VAT by April 1, 2005. It would also release a White Paper on implementation of VAT shortly.

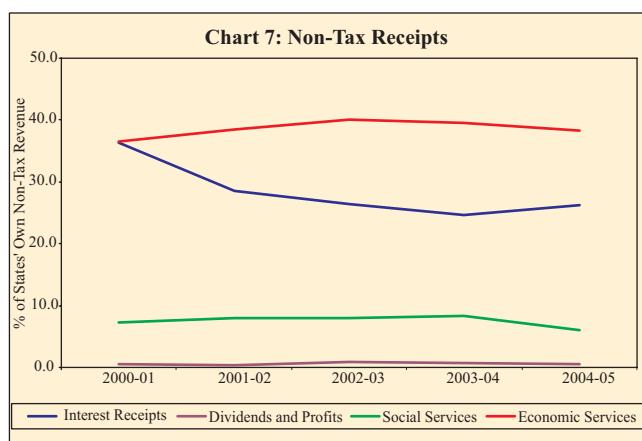
#### References:

1. Chidambaram, P (2004), "India: States to usher VAT by April 2005", Meeting of the Finance Minister with Empowered Committee in September.
2. *Economic and Political Weekly* (2004), "Whither State VAT?" (September 25-October 11).
3. Indian Tax Foundation (2001), *Value-Added Tax: Theory and the Indian Experience*, Indian Tax Foundation, New Delhi
4. Purohit, M. C., (2001), "National and Sub-national VATs: A Road Map for India", *Economic and Political Weekly*, March 3.

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

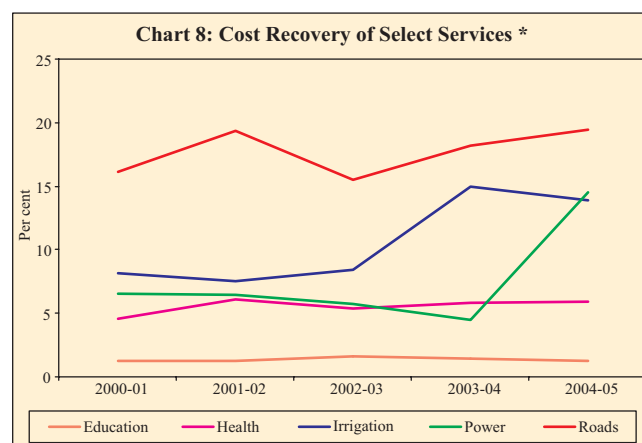
budgeted to be stagnant at the previous year's level of 1.3 per cent of GDP.

The trends in shares of the major components of States' own non-tax revenues during 2000-01 to 2004-05 are depicted in Chart 7. It may be observed that the share of interest receipts declined steeply upto 2003-04. The share of dividends and profits has remained abysmally low indicating that the returns from investment have continued to be almost negligible over this period. In fact, the Eleventh Finance Commission had observed that the average rate of return on capital invested in the State Electricity Boards, that account for the bulk of the States' investment in Public Sector Undertakings, has been persistently negative.



It is also evident from Chart 8 that the receipts from social services (education, health) have been much lower than those from economic services (irrigation, power and roads). In fact, low cost recovery in respect of public services has been a perennial concern in State Government finances, which essentially stems from the levy of inappropriate user charges (Table XVI).

It may be observed that while there has not been much change in cost recovery in respect of education and health, a sharp improvement in cost recovery is expected in the case of the power sector during 2004-05. This appears to be mainly on account of a substantial decline in non-plan revenue expenditure mainly in respect of Madhya Pradesh and Uttar Pradesh from their high levels in the previous year. The increase in non-plan revenue expenditure by these two States in the power sector



\* : Ratio of Non-tax Revenue to Non-plan Revenue Expenditure

**Table XVI :**  
**Cost Recovery of Select Services\***

(Per cent)

Item	2000-01 Accounts	2001-02 Accounts	2002-03 Accounts	2003-04 RE	2004-05 BE
	2	3	4	5	6
<b>Social Services</b>					
Education	1.2	1.2	1.6	1.5	1.2
Health	4.6	6.1	5.4	5.8	5.9
<b>Economic Services</b>					
Irrigation	8.2	7.5	8.4	15.0	13.9
Power	6.5	6.4	5.8	4.4	14.5
Roads	16.1	19.3	15.5	18.2	19.5

BE: Budget Estimates RE: Revised Estimates.

\* : Ratio of Non-tax Revenue to Non-plan Revenue Expenditure

Source : Compiled from budget documents of State Governments.

during 2003-04 reflected enhanced assistance to their SEBs.

### Power Subsidies

The expected improvement in cost recovery in respect of the power sector assumes significance in the context of the announcement of free power for certain sections by some State Governments, and the long-standing problem of power subsidies. According to Economic Survey (2003-04) published by the Government of India, power subsidy increased from Rs.7,449 crore in 1991-92 to Rs.31,941 crore in the revised estimates for 2003-04 and further to Rs.33,797 crore in the Annual Plan estimates for 2004-05 (Table XVII). As a ratio to GDP, power subsidy would decline from 1.6 per cent in 2000-01 to 1.1 per cent in 2004-05.

Table XVII : Subsidies provided by State Electricity Boards

(Rs. Crore)

Year	Subsidy to Agricultural Consumers	Subsidy to Domestic Consumers	Subsidy on Inter-state sales	Gross subsidy (2+3+4)	Subvention received from State	Net Subsidy (5-6)	Surplus from Other Sectors	Uncovered subsidy (7-8)
1	2	3	4	5	6	7	8	9
1991-92	5938	1310	201	7449	2045	5404	2173	3231
2000-01 (P)	24074	9968	386	34428	8820	25607	3435	22172
2001-02 (P)	24013	10347	227	34587	8680	25907	3698	22209
2002-03 (P)	21845	8534	189	30568	12996	17572	4797	12775
2003-04 (RE)	22793	8210	938	31941	11427	20514	5668	14846
2004-05 (AP)	24012	8967	818	33797	11141	22656	6424	16232

P Provisional

RE Revised Estimates

AP Annual Plan

Source: Economic Survey, Government of India 2002-03 and 2003-04.

Power subsidy to agricultural consumers accounts for over 70 per cent of the gross subsidy provided by SEBs. The SEBs attempt to recover the losses due to subsidised power supply to agricultural and domestic consumers by way of cross-subsidisation mainly to the industrial and commercial consumers, as also *via* subventions (financial support) from State Governments. While the absolute levels of subventions have declined in recent years, cross-subsidies have shown an increase.

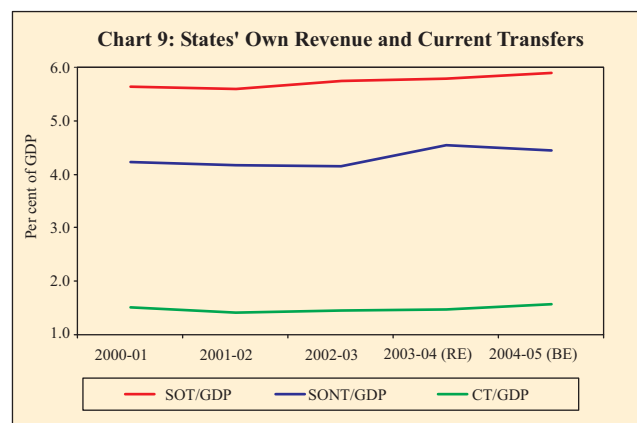
The ratio of subventions from State Governments to power subsidy to agricultural consumers was placed at 50 per cent in 2003-04 as compared with 34 per cent in 1991-92. The ratio of cross-subsidies to power subsidy to agricultural consumers was placed at 27 per cent in 2004-05 as against 37 per cent in 1991-92.

It may also be observed that even after subventions and cross-subsidisation, SEBs have an estimated 'uncovered' subsidy of Rs.16,232 crore in 2004-05 as compared with Rs.3,231 crore in 1991-92. Although subventions from State Governments have declined in recent years, these remain at a high level of over Rs.11,000 crore, which has an immediate adverse impact on the resource gap of the State Governments. In addition to direct loans to SEBs, State Governments have also provided substantial guarantees in respect of SEB loans from financial institutions.

### Current Devolution and Transfers from the Centre

Current devolution and transfers from the

Centre are estimated at 4.5 per cent of GDP in 2004-05 as compared with 4.6 per cent in the previous year and 4.9 per cent, on an average, during the first half of the 1990s (*i.e.*, prior to the industrial deceleration). The estimated reduction in current transfers from the Centre, as a ratio to GDP, in 2004-05 from the previous year's level essentially reflects the decline in Non-Plan grants (as a ratio to GDP) (Chart 9).

SOT: States' Own Tax  
CT: Current TransfersSONT: States' Own Non-Tax  
GDP: Gross Domestic Product

### Capital Receipts

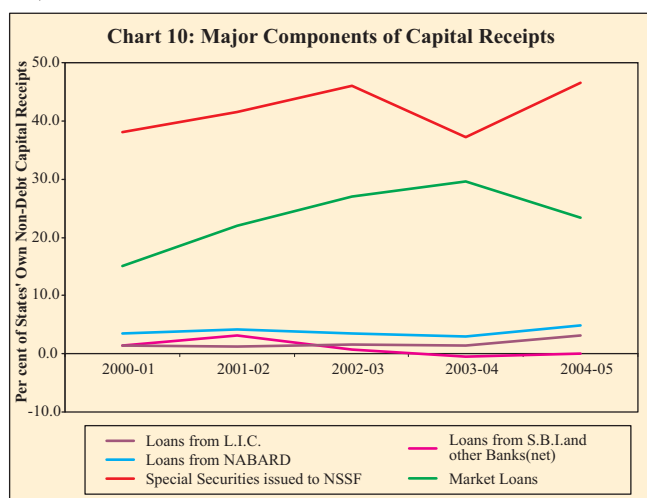
Capital receipts are budgeted to decline by 16.2 per cent in 2004-05 as against a growth of 46.8 per cent in the previous year (Table XIV). Most of the reduction in capital receipts in 2004-05 is due to the substantial decline in gross market borrowings and power bonds and recovery of loans from their high levels in the previous year. In 2003-04 high level of gross market borrowings was the outcome of additional allocations under the DSS. Besides, a large volume of power bonds were issued under the One-Time Settlement Scheme. The estimated reduction in recovery of loans during 2004-05 is

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

mainly in respect of Uttar Pradesh.

Gross loans from the Centre is estimated to record a marginal increase of 6.1 per cent in 2004-05 as against a growth of 17.9 per cent in the previous year. As ratio to GDP, gross loans from the Centre would, however, decline marginally to 1.1 per cent in 2004-05 from 1.2 per cent in the previous year. Loans from Centre do not include loans to States against Small Savings, following the change in the accounting system with effect from 1999-2000. After excluding loans against Small Savings for purposes of comparability, loans from Centre were placed at an average of 1.2 per cent of GDP during the first half of the 1990s, which is only slightly higher than the budget estimates for 2004-05 (Table XV).

Loans from financial institutions have experienced decline (as per cent of States Own Capital receipts) over the last 2-3 years but are poised for improvement in 2004-05 (B.E.) (Chart 10).



NSSF: National Small Saving Fund

Loans against Small Savings receipts, followed by market borrowings, would continue to be the major source of financing the GFD during 2004-05 (Table XII).

### Market Borrowings

The net allocations of market borrowings to the State Governments, as per Reserve Bank Records, have increased since 2002-03 (Table XVIII and Statement 22). Additional allocations have,

however, witnessed a sharp decline over this period, whereas, allocations under the DSS have declined somewhat consequent to an upsurge during 2003-04. The total allocation for DSS over 2002-03 to 2004-05 is placed at Rs.61,274 crore. Taking cognizance of repayments, gross allocation of market loans is budgeted to decline to Rs.42,010 crore in 2004-05 (Appendix Table 9). Around 77 per cent of the gross allocated amount has been raised during 2004-05 so far. The amount raised under the DSS during 2002-03 to 2004-05 (so far) works out to Rs.50,404 crore. The rates of interest on market loans which had declined since the mid-1990s upto 2003-04, firmed up somewhat during 2004-05 so far. Open market loans of some of the State Governments have faced problems of under-subscription in recent years. Further, the number of States that have opted for the auction route to raise market loans has declined since 2002-03. Factors that influenced the liquidity of the market for State Government bonds include the health of the finances of the State Governments, the credibility of their prospective policy actions and transparency of their budgets (Box 4).

**Table XVIII : Market Borrowings**

(Rs. Crore)

Sr. Item	2002-03	2003-04	2004-05
No. 1	2	3	4
1. Net Allocation	12,722	12,767	13,969
2. Additional Allocation	6,422	4,893	644
3. Allocation under DSS	10000	29,000	22,274
4. Total (1+2+3)	29,144	46,660	36,887
5. Repayments	1,789	4,145	5,123
6. Gross Allocation	30,933	50,805	42,010
7. Amount Raised under DSS	10,000	26,623	13,781*
8. Total Amount Raised	30,853	50,521	32,488
<i>Through:</i>			
(a) Tap Issues	27,880	47,626	31,603
(b) Auctions	2973	2,895	885
	(13)	(8)	(3)
<i>Memo Items</i>			
i. Coupon/Cut-Off Yield Range (%)	6.67-8.00	5.78-6.40	5.60-7.36
ii. Weighted Average Interest Rate (%)	7.49	6.13	6.32

\* Raised upto December 13, 2004

**Note :** 1. Figures in brackets represent number of States opting for the auction route.  
2. The data on market borrowings as per RBI records may differ from that reported in the budget documents of the State Governments.

**Source :** As per Reserve Bank records.



The weighted average maturity of the State Governments securities issued during the year increased to 11.05 years in 2003-04 from 10 years

in 2002-03. In the composite portfolio of outstanding loans of the State Governments, securities in the maturity range of 6-10 years

#### Box 4

### Factors Influencing the Liquidity of the Government Bond Market: An Emerging Markets Perspective

Notwithstanding the significant growth in government domestic bond markets in emerging market economies in recent years, insufficient liquidity has circumscribed the development of these markets. A liquid government bond market facilitates (i) the financing of the government deficit at low costs; (ii) the pricing of other financial assets; and (iii) the conduct of monetary policy. The liquidity of a market could be ascertained by its relative tightness, depth and resilience. Tightness of a market could be gauged by bid-ask spreads, the depth of a market by its ability to handle large transactions without causing sharp changes in prices and the resilience by the speed with which price fluctuations are ultimately diffused.

It has been observed that the size of the economy need not necessarily impede the liquidity of the government bond market. The experience of Taiwan shows that the entry of foreign banks and securities firms helped to create a level playing field in the existing small market with relatively few (and monopolistic) players. Another way to enhance liquidity is to allow (highly rated) offshore banks and domestic companies to hold and issue local currency bonds, as in the case of Singapore.

An important factor influencing the liquidity of government bonds is the extent of interest rate deregulation. While emerging market economies have witnessed interest rate liberalisation, instances of policy interventions to set the interest rate at the 'appropriate' level are also evident. Such interventions usually stem from the objective to signal the monetary policy stance or from concerns relating to the impact of an interest rate hike on the sustainability of government debt as also on the balance sheets of banks and financial institutions (which hold such bonds). The resultant under-allocation to the announced amount of bond floatation is filled, in some cases, by an underwriting agency at a rate lower than the average auction rate. When central banks are also debt managers to government debt, policy coordination between the fiscal and monetary authorities becomes even more important for the purposes of the development of the government bond market.

Broadening the investor base by permitting the entry of foreign institutional investors (such as pension and insurance funds) or by promoting mutual or gilt funds also help to improve the liquidity of government bond markets.

A well-developed money market is also important for the liquidity of the government bond market, since it reduces liquidity risks for bondholders by providing access to immediate cash. High reserve requirements, however, impede the development of the money market.

One of the main factors that influence the liquidity of the primary market is the health of the finances of the Government, the credibility of its prospective policy actions and the transparency of the budget. Liquidity also depends upon the extent to which the government precommits to set a set of issuing policies that encourage investors to bid in a desirable way. Different auction techniques (multiple or uniform price), limits on participation to draw a judicious balance between the objectives of broadening the investor base and operational convenience, as well as, the nature and extent of central bank participation also influence the liquidity of the primary market.

Liquidity of secondary markets could be enhanced by repo transactions since these allow market participants to borrow against their securities portfolio, generally below the unsecured borrowing rate. Developing certain benchmarks with high liquidity characteristics is also considered important. For instance, a policy of 'passive consolidation' of bonds was adopted in India by reopening existing highly demanded loans. Thirdly, the extent and frequency to

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

which bondholders are required to mark their portfolio to the market is an important determinant of the liquidity of the government bond market. Absence of mark-to-market practices encourages investors not to book accrued gains or losses in their portfolio, reducing the incentives to trade. Broadening the range of debt instruments to, say, include inflation-indexed bonds and zero-coupon bonds in order to cater to the preferences of investors, is also an important initiative. A modern system of payment and settlements could also help to enhance secondary market liquidity in Government bonds.

In India, developing a deep and liquid secondary market in government securities has been the main objective of the Reserve Bank in the recent period. To that end, the Reserve Bank has initiated legal and regulatory reforms, infrastructure and technology improvement, safe settlement system and market dissemination of information on all trades in the wholesale market. It also improved methods of issuance such as reopenings and price-based auctions thereby improving fungibility, introduced derivatives such as interest rate swaps and enlarged the repo markets. Repos conducted by the Reserve Bank are, however, restricted to Central Government bonds. Liquidity support facilities to the primary dealers and timely open market operations have also been felt necessary to prevent the drying-up of liquidity in the secondary markets. In all these areas, the dilemmas have been resolved through a phased sequencing towards a clear ultimate objective.

In the ultimate analysis, the liquidity in the market for State Government bonds would be greatly influenced by credible institutional and fiscal reforms and a durable improvement in the financial position of the States.

### *References:*

1. Bank for International Settlements (2002), "The Development of Bonds Markets in Emerging Economies", *BIS Papers No.11*, June.
2. Reserve Bank of India, Annual Report, Various issues.

constituted the largest share (53.9 per cent), followed by 0-5 years (32.1 per cent) and above 10 years (14.0 per cent) (Table XIX and XX). The State-wise and scrip-wise details of outstanding market loans are presented in Statement 25.

### ***Devolution and Transfer of Resources from the Centre***

Gross devolution and transfer of resources (*i.e.*, shareable tax revenue, grants and loans) from the Centre are estimated to increase by 9.4 per cent to Rs.1,73,088 crore in 2004-05 as compared with a growth of 22.2 per cent in the previous year. As a ratio to GDP, gross devolution and transfers from the Centre would decline to 5.5 per cent in 2004-05 from 5.7 per cent in the previous year and from the average level of 6.8 per cent, during the first half of the 1990s. Gross devolution and transfers from the Centre would finance 31.4 per cent of the aggregate disbursements of the State Governments in 2004-05 as compared with 28.6 per cent in the previous year (Appendix Table 18). The prospective

mechanism of devolution of transfer of resources from the Centre to the States has been recommended by the Twelfth Finance Commission, whose Report has been submitted to the Hon'ble President of India recently. The international experience in this regard indicates the emergence of several issues which have a significant bearing on sub-national Government finances and fiscal federalism. These issues include the general asymmetry in the devolution of expenditure responsibilities *vis-a-vis* revenue raising powers, the impact of overall macroeconomic imbalances as well as administrative weaknesses at the sub-national level on the feasible degree of decentralisation and the need to promote market discipline in respect of sub-national government borrowings (Box 5).

### ***Revenue Expenditure***

Revenue expenditure is budgeted to decelerate to 4.0 per cent in 2004-05 from 19.9 per cent in the previous year. Total revenue expenditure net of power sector, is, however, expected to grow at 7.4

### Box 5

#### Major Issues in Sub-national Government Finances and Fiscal Federalism: The International Experience

Cross-country evidence over the past few decades suggests a fairly clear tendency towards increasing decentralisation of expenditure responsibilities to subnational governments. The same trend, *albeit* to a lesser degree, is evident in the case of revenue-raising responsibilities. Several issues have emerged in this context.

The design of intergovernmental fiscal relations is significantly influenced by non-economic (political, social and cultural) and economic factors. The formulation of fiscal federal relations usually takes cognisance of various (sometimes competing) objectives, namely allocative efficiency, income redistribution, and macroeconomic management. The implicit weights assigned to these objectives in different countries, and their changing profile over time, mirror the country's social and political history, extant conditions, apart from the degree of macroeconomic imbalances.

On theoretical considerations, a decentralisation of expenditure responsibilities should in principle lead to allocative efficiency gains, by facilitating a closer correspondence between expenditure priorities and the preferences of the people concerned. On pragmatic grounds, however, these theoretical efficiency gains may not materialise (fully) on account of administrative weaknesses at the sub-national level and in particular, the lack of modern and transparent public expenditure management systems.

The international experience generally underscores the need to accompany a decentralisation of expenditure responsibilities with revenue decentralisation, with a view to promoting fiscal responsibility and political responsibility of the subnational government. Taxes with relatively low mobility, a fairly even distribution of the base over the national territory, and relative stability over the cycle, are usually most suitable for decentralisation. Accordingly, personal income tax, general retail sales taxes and certain excises are generally assigned to regional governments whereas property tax, business license fees and user fees are generally assigned to local governments. In general, tax-induced distortions could be minimised by ensuring the harmonisation of the definition of tax bases and precluding large variations in tax rates across the nation.

Since administrative infirmities of the subnational governments could circumscribe effective revenue decentralisation, strengthening of administrative capacities should preferably precede a decentralisation of the administration of the taxes.

The trade-off between objectives of decentralisation and distribution may be accentuated in countries characterised by large regional disparities in income. In such instances, a system of equalisation-oriented vertical transfers from the centre (as in Australia) or a horizontal redistribution mechanism (as in Germany) could become necessary. The formulation of such mechanisms should, however, need to ensure that these are cost effective and do not discourage the tax efforts of the sub-national governments.

Trade-offs are also evident between decentralisation and the efficacy of macroeconomic stabilisation programmes. Consequently, the pace of decentralisation needs to be determined by the degree of fiscal or macroeconomic imbalances. In countries with large macroeconomic imbalances, cross-country experience indicates the significance of imposing a hard budget constraint on the sub-national governments, while providing an adequate *ex ante* balance between expenditure responsibilities and own revenues plus clearly defined transfers from the centre, coupled with prohibition of borrowing.

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

In countries that do not face serious macroeconomic or fiscal imbalances, there is a need to associate decentralisation of revenues and expenditures with the greater involvement of the sub-national governments in macroeconomic management. In these countries, sub-national governments may be permitted to borrow, within clearly specified limits, relating to their prospective ability to service the debt. Furthermore, such borrowing should be subject to market discipline and undertaken without central government guarantee.

### References:

1. Ter-Minassian T. (ed) (1997), "Fiscal Federalism in Theory and Practice", International Monetary Fund.
2. Garrett Thomas.A and Gary A. Wagner, (2004), "State Government Finances: World War II to the Current Crisis", *Federal Reserve Bank of Saint Louis Review*. Vol. 86. No2 March/April.

**Table XIX : Maturity Profile of Outstanding State Government Market Loans (At end-March 2004)**

(Percentage to Total Amount outstanding)

State	0-5 years	6-10 years	Above 10 years	Total Amount Outstanding (Rs. crore)
1	2	3	4	5
1. Andhra Pradesh	34.7	59.3	6.0	17,090
2. Arunachal Pradesh	16.0	44.7	39.3	262
3. Assam	35.0	54.1	11.0	4,496
4. Bihar	37.1	51.9	11.0	10,243
5. Chhattisgarh	0.0	66.4	33.6	1,445
6. Goa	31.0	53.5	15.5	843
7. Gujarat	26.1	59.5	14.4	10,846
8. Himachal Pradesh	19.8	65.2	15.0	2,839
9. Harayana	32.7	52.9	14.4	3,825
10. Jammu and Kashmir	25.3	65.9	8.9	2,277
11. Jharkhand	0.0	83.1	16.9	1,523
12. Karnataka	29.0	54.6	16.4	9,645
13. Kerala	38.5	52.7	8.8	8,221
14. Maharashtra	27.4	52.4	20.2	13,655
15. Madhya Pradesh	37.7	46.8	15.5	8,867
16. Manipur	31.4	41.0	27.6	529
17. Meghalaya	39.3	44.6	16.1	700
18. Mizoram	29.6	53.8	16.6	422
19. Nagaland	36.6	49.4	14.0	1,098
20. Orissa	37.5	47.0	15.5	8,681
21. Punjab	29.8	55.3	15.0	6,059
22. Rajasthan	33.9	54.0	12.1	12,282
23. Sikkim	56.1	28.7	15.2	296
24. Tripura	34.8	46.1	19.2	792
25. Tamil Nadu	32.0	57.4	10.6	11,537
26. Uttaranchal	0.0	76.3	23.7	2,543
27. Uttar Pradesh	39.8	46.2	14.0	23,739
28. West Bengal	27.4	54.0	18.6	14,711
<b>Total</b>	<b>32.1</b>	<b>53.9</b>	<b>14.0</b>	<b>1,79,465</b>

Source: As per Reserve Bank records.

per cent compared to 15.4 per cent in the previous year. As a ratio to GDP, revenue expenditure would decline to 13.4 per cent from 14.5 per cent in the

**Table XX: Maturity Profile of Outstanding State Market Loans and Power Bonds (As at end-March 2004)**

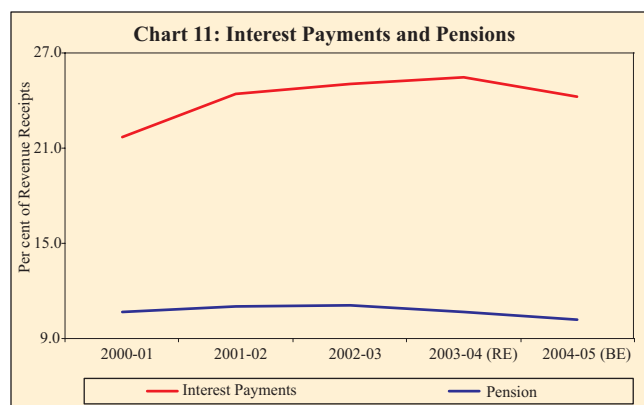
(Rs. crore)

Year	State Loans	Power Bonds	Total Outstanding
1	2	3	4
2004-05	5,123		5,123
2005-06	6,274		6,274
2006-07	6,551	1,480	8,031
2007-08	11,555	2,961	14,515
2008-09	14,400	2,961	17,361
2009-10	16,511	2,961	19,472
2010-11	15,870	2,961	18,830
2011-12	22,032	2,961	24,993
2012-13	30,628	2,961	33,589
2013-14	25,790	2,961	28,751
2014-15	4,036	2,961	6,997
2015-16	13,462	2,961	16,423
2016-17	7,233	1,480	8,713
<b>Total</b>	<b>1,79,465</b>	<b>29,606</b>	<b>2,09,071</b>

Source: As per Reserve Bank records.

previous year, but would still remain higher than that of 12.8 per cent, on an average, during the first half of the 1990s (Table III and XXI).

The deceleration in revenue expenditure during 2004-05 would be largely on account of sharp decline in expenditure on the power sector (Table XIV). Provisions in respect of interest payments, pensions, miscellaneous general services (including lotteries) and education, are, however, budgeted to increase in 2004-05. Interest payments and pensions are, however, expected to preempt lesser portion of revenue receipts in 2004-05 compared to the previous year (Chart 11).

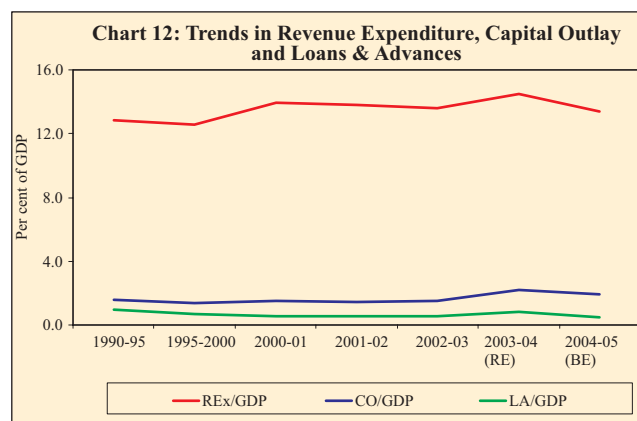


### Capital Disbursements

Capital disbursements would decline by 12.3 per cent in 2004-05 as against an increase of 78.8 per cent in the previous year. Over 60 per cent of the decline in capital disbursements would be on account of repayments of loans to the Centre (Table XIV). In contrast, loans and advances for power projects by the State Governments would contribute 36 per cent of the decline in capital disbursement. The decline observed in the budget estimates emanates mainly from the higher base in capital expenditure in the previous year on account of higher provisions towards one-time settlement of power dues of SEBs. Capital outlay on irrigation and flood control is also budgeted to decline in 2004-05. As a consequence, the ratio of capital outlay to GDP would be placed at 1.9 per cent in 2004-05 as compared with 2.2 per cent in the previous year and 1.6 per cent, on an average, in the first half of the 1990s (Chart 12).

### Developmental and Non-Developmental Expenditure

Total developmental (revenue plus capital) expenditure would be placed lower at 9.2 per cent of GDP than 10.9 per cent in the previous year and 10.8 per cent, on an average, in the first half of the 1990s. Within developmental expenditure, Social Sector expenditure (comprising social services, food storage and warehousing) would be placed at 5.4 per cent of GDP in 2004-05 as compared with 5.9 per cent in the previous year. On the other hand, in 2004-05, non-developmental expenditure would remain at the previous year's level of 6.4 per cent



REx: Revenue Expenditure  
LA: Loans and Advances

CO: Capital Outlay  
GDP: Gross Domestic Product

of GDP, which would be higher than that of 4.3 per cent in the first half of the 1990s (Chart 13, Table III and Appendix Tables 10-17).

Non-Plan Non-Developmental expenditure, as ratio to GDP, would be placed at the previous year's level of 6.3 per cent (Table XXI).

The evolution of expenditures of the State Governments in the future would need to take cognisance of the demographical changes in the country and corresponding implications for social security, health care, pensions and related expenditure (Box 6).

**Table XXI: Pattern of Expenditure**

(per cent of GDP)

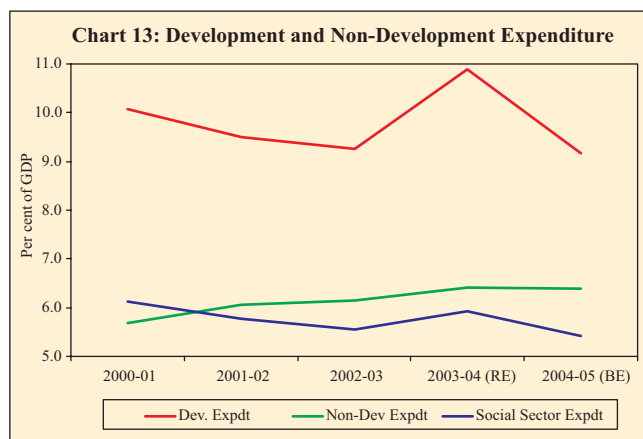
Item	2003-04 RE	2004-05 BE
<b>1</b>	<b>2</b>	<b>3</b>
<b>Total Expenditure</b> <i>I+2 = 3+4+5</i>	<b>20.0</b>	<b>17.7</b>
<b>1. Revenue Expenditure</b> <i>of which</i>	<b>14.5</b>	<b>13.4</b>
Interest payments	3.0	2.9
<b>2. Capital Expenditure</b> <i>of which</i>	<b>5.5</b>	<b>4.3</b>
Capital outlay	2.2	1.9
<b>3. Developmental Expenditure</b>	<b>10.9</b>	<b>9.2</b>
<b>4. Non Developmental Expenditure</b>	<b>6.4</b>	<b>6.4</b>
<b>5. Others *</b>	<b>2.7</b>	<b>2.1</b>
<i>Memo item</i>		
<b>Non-Plan Non Developmental Expenditure</b>	<b>6.3</b>	<b>6.3</b>

BE: Budget Estimates RE: Revised Estimates

\* : Includes discharge of internal debt, repayments of loans to Centre, compensation and assignments to local bodies, etc.

Source : Same as Table XI.

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



### Debt Position <sup>11</sup>

The large and increasing GFD of States has led to steady accumulation in the outstanding debt of State Governments in recent years. The outstanding debt of States rose by 17.5 per cent at end-March 2004 over the previous year. In terms of GDP, the debt stock of States constituted 29.1 per cent as at end-March 2004, higher than the level of 27.8 per cent in the previous year. The debt-GDP ratio of States is estimated to increase further to 29.2 per cent by end-March 2005 (Appendix Table 19). The

### Box 6 Measuring the Efficiency of Government Expenditures

An important objective of public sector reforms is to enhance the efficiency of government expenditures so that the intended goals could be achieved at the least possible cost. The issue assumes significance in the context of the need to maintain consistency between provision of public services, containment of the government budget deficit and to ensure overall macroeconomic stability. The impetus to the process of assessing and enhancing government efficiency was provided by the initiation of wide-ranging institutional reforms in public services by the Government of New Zealand in the late 1980s, aimed at improving the efficiency of the public sector. These reforms included, *inter alia*, the development of output-oriented budgets using a wide range of output indicators and to transform government institutions to reflect the distinction between outputs (the goods and services produced by the government) and outcomes (the goals that the government wants to achieve with the outputs).

There are, in general, two alternative non-parametric methodologies to measure the efficiency of expenditures *viz.*, Full Disposal Hull (FDH) analysis and Data Envelopment Analysis (DEA). Both the approaches entail the estimation of efficiency frontiers using a sample of combinations of input (either government expenditure, say, on education or health *or* equivalent physical indicator, say, teacher-student ratio or number of hospital beds per capita) and output (attainment level of the objective, say, literacy rate or life expectancy) indicators. Sometimes, prior to the construction of the frontier, econometric techniques are used to ascertain whether a statistically significant relationship exists between the input and output indicators. Under both the approaches, those combinations that entail less output for the same level of input or more input for the same level of output do not form part of the efficiency frontier. In contrast to the FDH analysis, DEA analysis assumes, the existence of a convex efficiency frontier. The efficiency frontier in the DEA approach is constructed using linear programming methods. A convex efficiency frontier implies that a linear combination of any two points on the frontier cannot lie within (or be less efficient than) the frontier. In both approaches, the distance between an input-output combination in the sample, from the efficiency frontier, either in input terms or in output terms, provides its efficiency score.

The major advantages of FDH are that it imposes only weak restrictions on the efficiency frontier while allowing for a comparison of efficiency levels among different combinations. The only assumption made is that inputs and/or outputs can be freely disposed of, so that it is possible with the same technology to lower outputs while maintaining

11. It is increasingly being recognised that the absence of unanimity on the definition and composition of State Government liabilities could be circumscribing the formulation of appropriate corrective strategy. Following the discussions at the 14th Conference of State Finance Secretaries at the Reserve Bank, a Working Group on the methodology of compilation of data on State Government liabilities, has been constituted. The members of the Group include representatives from select State Governments, the Central Government, the office of the Comptroller and Auditor General of India and the Controller General of Accounts. The definition of State Government liabilities used in Studies such as this, may be modified in the future in the light of the recommendations of the Working Group.

the level of inputs and to increase the inputs while maintaining outputs at the same level. This assumption guarantees the existence of a continuous FDH, for any sample. On account of the convexity assumption, DEA is more stringent than FDH - a combination that is efficient under DEA will be efficient under FDH, but not necessarily vice versa. Thus, smaller efficiency scores are obtained under DEA than under FDH. As compared to parametric methods, both the approaches suffer from a limitation *i.e.*, correction for random factors unrelated to efficiency is not possible and therefore statistical noise is included in the measure of inefficiency.

There are a number of empirical studies on the efficiency of government expenditures. For instance, Karras (1996) finds that government services are overprovided in Africa underprovided in Asia and optimally provided elsewhere.

Harbison and Hanushek (1992) survey 96 studies of education production functions in developing countries. They find that in most studies of developing countries, teacher education, teacher experience and the availability of facilities have a positive and significant impact on education output, and that the effect of expenditure per pupil is significant in half the studies while the pupil-teacher ratio and teacher salary have no discernable impact on education output.

Tanzi and Schuknecht (1997) found that in a sample of industrial countries, higher public spending does not significantly improve social welfare. Afonso and M.St.Aubyn (2004) use both the approaches to assess the efficiency of expenditure on education and health for a sample of OECD countries and find that efficient outcomes seem to cluster around a small number of core countries *viz.*, Finland, Japan, Korea and Sweden.

Gupta *et al.* (1997), using FDH analysis find that, on average, governments in African countries are less efficient in the provision of health and education services than the governments in Asia and the western Hemisphere with those in Asia appearing as most efficient. The authors suggest that the observed inefficiencies in Africa are unrelated to the level of private spending, but may be the result of relatively high government wages (in the case of education spending) and the intrasectoral allocation of government resources. Furthermore, no apparent relationship is observed between input efficiency scores and public spending as a share of GDP. The results need to take cognizance of the lagged impact of public spending on output indicators. Moreover, the results underscore the need for interpreting the positive relationship between government spending on education and health indicators, as obtained from econometric techniques, with caution, particularly when the initial level of spending is already high. Thus, the Study suggests that increasing budgetary allocations for education and health may not be the only or most effective way to increase education and health output and that more attention should be given to increasing the efficiency of expenditure.

#### References:

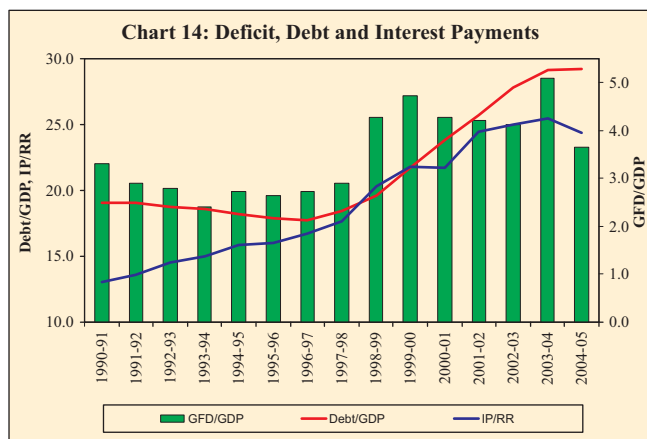
1. Afonso A. and M. St. Aubyn (2004), "Non-parametric Approaches to Education and Health Expenditure Efficiency in OECD Countries", *OECD Working Paper*, January.
2. Gupta S., K. Honjo and M. Verhoeven (1997), "The Efficiency of Government Expenditure: Experience from Africa", *IMF Working Paper No.WP/97/153*.
3. Premchand A. (1993), "Public Expenditure Management", International Monetary Fund.

Statewise analysis is provided in the subsequent section.

Interest payments on the debt of State Governments have also mounted, and have pre-empted an increasing proportion of revenue

receipts. The ratio of interest payments to revenue receipts is placed at around 25 per cent in 2004-05 as compared with 18 per cent recommended by the EFC from the viewpoint of ensuring debt sustainability in the medium term. The burden of interest payments tends to exacerbate the revenue

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



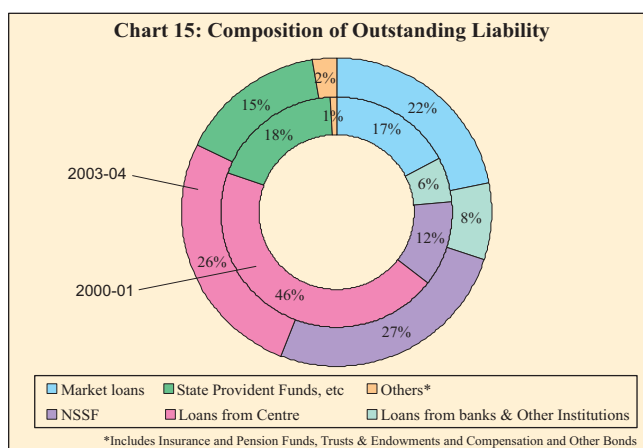
GFD: Gross Fiscal Deficit  
RR: Revenue Receipts

IP: Interest Payments  
GDP: Gross Domestic Product

deficit and, in turn, the GFD. Consequently, a vicious circle of deficit, debt and interest payments has been a permanent feature of State Government finances.

As mentioned earlier, a number of initiatives have been taken by the State and Central Governments to strengthen and facilitate fiscal reforms at the State level. A notable initiative has been the introduction of the Debt Swap Scheme which has enabled the States to pre-pay their high cost debt to the Centre. The impact of all these initiatives is evident from the reduction in the average interest rate of debt from 13.2 per cent in 1999-2000 to 12.2 per cent in 2003-04 and further to 11.3 per cent in 2004-05.

The composition of outstanding liabilities of the State Governments shows a sharp decline in the share of loans from the Centre with an upsurge in the shares of loans from NSSF, market loans and negotiated loans from banks and other institutions (Chart 15).



It needs to be highlighted that the budget documents of the State Governments do not provide sufficient details of their outstanding liabilities including the amounts under various categories and associated terms and conditions (such as rate of interest and maturity structure). Such lacunae are particularly evident in the case of negotiated loans from banks and financial institutions. Consequently, an in-depth analysis of their debt position remains circumscribed.

### Contingent Liabilities

The outstanding guarantees of State Governments have shown a rising trend during the 1990s. Contingent liabilities do not directly form part of the debt burden of the States. In the event of default by the borrowing agency, however, the States will be required to meet the debt service obligations. The outstanding guarantees of State Governments are estimated to increase from Rs.1,65,386 crore (7.2 per cent of GDP) as at end-March 2002 to Rs.1,84,294 crore (7.5 per cent of GDP) as at end-March 2003.

In view of the fiscal implication of rising level of guarantees, many States have taken initiatives to place ceilings on guarantees. Statutory ceilings on guarantees have been instituted by a number of States including Goa, Gujarat, Karnataka, Sikkim and West Bengal, while some other States, viz., Assam, Orissa and Rajasthan have imposed administrative ceilings on guarantees.

### Liquidity Management

A revised Scheme of Ways and Means Advances (WMA) was effected on March 3, 2003 based on the recommendations of the Ramachandran Committee and after consultations with the State Governments. The total normal WMA limit for the State Governments, under the revised Scheme, was enhanced by 18.8 per cent from Rs.6,035 crore to Rs.7,170 crore with effect from March 3, 2003. The total normal WMA limit was increased further by 13.5 per cent to Rs.8,140 crore with effect from April 1, 2004, on account of higher average revenue receipts of the State Governments in the preceding three years (Table XXII).



**Table XXII : Normal WMA Limits  
(1999 to 2004)**

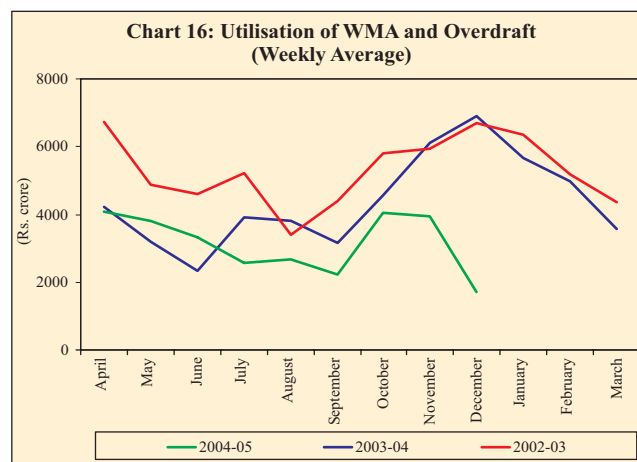
Period	Amount (Rs Crore)	Increase over earlier limits (%)
1	2	3
August 1996 to February 1999	2,234	100.0
March 1999 to Jan 2001	3,941	76.4
February 2001 to March 2002	5,283	34.1
April 2002 to March 2, 2003	6,035	14.2
March 3, 2003 to March 31 2004	7,170	18.8
April 2004 to till date	8,140	13.5

Source : As per RBI records.

Most of the State Governments reduced their recourse to normal WMA and overdrafts (OD) during 2003-04. This partly reflected a substantially higher (by around 53 per cent) utilisation of special WMA by the State Governments, mainly on account of the change in the provision under the revised Scheme that special WMA should be availed before taking recourse to normal WMA. The rate of interest charged on special WMA is one percentage point less than that on normal WMA. Higher mobilisation of Small Savings and enhanced market borrowings (other than those under the Debt Swap Scheme) also facilitated the reduction in recourse to normal WMA. Furthermore, the frequency of overdrafts declined in the case of most States during 2003-04. Even so, the number of occasions as well as the number of days on which ODs were resorted during 2003-04 remained high, particularly by Assam, Manipur, Kerala, Orissa and Punjab.

During 2004-05 so far (upto December 31, 2004), the average utilisation of WMA and OD since July 2004 has been lower than that in the corresponding period of the previous year (Chart 16). The frequency of resort to overdrafts has also been, in general, lower during 2004-05 (so far) than that in the (full) previous year. Even so, a few State Governments such as Assam, Kerala and West Bengal have resorted to overdrafts much more frequently than the other State Governments during 2004-05 so far. Furthermore, the number of days during which Arunachal Pradesh, Nagaland and Uttaranchal resorted to overdrafts during 2004-05

so far, exceeded that in respect of the (full) previous year.



While the trends in the actual recourse to WMA/OD by the States from the Reserve Bank are generally encouraging so far, budgetary data for 2004-05 however, indicate that the potential for the emergence of liquidity pressures remains large (Table XXIII).

Apart from the WMA from the Reserve Bank, the Central Government also provides WMA to the State Governments, which unlike the former is, however, not a direct source of monetary expansion. It is generally perceived that the Centre's WMA are utilised by the State Governments over and above WMA availed from the Reserve Bank and are sometimes used for smoothening liquidity mismatches.

Data on Centre's (gross) WMA to the State Governments, as reported in the budget documents of the State Governments, during 2000-01 to 2004-05 (Budget Estimates) are set out in Table XXIV. The total amount of such advances has varied between Rs.1,301 crore and Rs.3,329 crore over this period. There are, however, wide inter-State variations in the recourse to these advances. Seventeen out of the 29 State Governments have accessed these advances in different years during this period.

Among the Special Category States, these advances have been persistent and usually large in the case of Manipur and Assam. Non-Special

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

**Table XXIII : State-wise Availment of WMA and OD from the Reserve Bank**

Sr. No.	States	WMA		OD			
		2004-05*	2003-04	2004-05*		2003-04	
		Number of days	Number of days	Number of occasions	Number of occasions	Number of occasions	Number of days
1	2	3	4	5	6	7	8
<b>Non-Special Category States</b>							
1	Andhra Pradesh	0	173	0	0	6	30
2	Bihar	3	92	0	0	5	44
3	Goa	213	270	3	13	8	48
4	Gujarat	82	203	0	0	4	21
5	Haryana	0	24	0	0	0	0
6	Karnataka	61	196	0	0	6	33
7	Kerala	268	328	15	124	27	178
8	Madhya Pradesh	100	261	0	0	10	59
9	Maharashtra	68	207	5	22	5	39
10	Orissa	99	315	0	0	19	168
11	Punjab	200	291	7	90	14	131
12	Rajasthan	85	303	0	0	16	94
13	Tamil Nadu	22	38	0	0	1	2
14	Uttar Pradesh	260	321	10	79	10	100
15	West Bengal	275	362	14	114	21	140
16	Chhattisgarh	0	0	0	0	0	0
17	Jharkhand	0	31	0	0	0	0
<b>Special Category States</b>							
1	Arunachal Pradesh	32	0	2	5	0	0
2	Assam	225	337	10	102	20	235
3	Himachal Pradesh	144	327	4	27	14	109
4	Manipur	140	268	1	117	14	201
5	Meghalaya	6	31	0	0	0	0
6	Mizoram	142	131	1	1	3	5
7	Nagaland	81	12	3	18	0	0
8	Tripura	24	25	0	0	0	0
9	Uttaranchal	90	78	2	16	3	13

\* : As on December 31, 2004.

Source : As per Reserve bank records

Category States like Punjab, Kerala and Orissa have also accessed these advances to different degrees, but not to the same extent as Manipur. Six States viz., Assam, Kerala, Madhya Pradesh, Manipur, Nagaland and Punjab have *budgeted* for such advances in 2004-05. This probably reflects their anticipation of continued short-term (liquidity) pressures on their budgets. Furthermore, States like Assam, Manipur, Kerala, Orissa and Punjab which accessed a relatively higher amount of WMA from the Centre, are also the ones in respect of which the number of occasions as well as the number of days on which overdrafts were resorted to from the Reserve Bank, remained high during 2003-04.

Another issue that has a bearing on the liquidity management by the State Governments relates to their negative opening cash balance. Almost all

(Special Category as well as Non-Special Category) State Governments have recorded a negative opening cash balance in the budget estimates for 2004-05, aggregating Rs.10,575 crore, and varying between (-) Rs 2.7 crore (Meghalaya) and (-) Rs.1,241.3 crore (Jammu and Kashmir). Many State Governments have recorded negative opening cash balance in the past as well. An opening cash deficit portends *ex ante* liquidity problems, which could exacerbate by the extent to which total receipts fall short of total expenditures (*i.e.*, the conventional budget deficit) during the year, unless alleviated by ARM. This would, in turn, necessitate the drawing down of cash/investment balances or recourse to WMA/OD from the Reserve Bank. In fact, excluding ARM, most State Governments would close the year 2004-05 with higher negative cash balance, perpetuating the initial problem.

**Table XXIV : Ways and Means Advances  
from Centre**

(Rs. crore)

States	2000-01	2001-02	2002-03	2003-04 RE	2004-05 BE
1	2	3	4	5	6
1 Andhra Pradesh	75	329	135	-	-
2 Arunachal Pradesh	-	-	-	-	-
3 Assam	200	675	470	50	50
4 Bihar	-	-	-	-	-
5 Chhattisgarh	-	-	-	-	-
6 Goa	-	-	-	-	-
7 Gujarat	550	91	-	1	1
8 Haryana	-	-	-	-	-
9 Himachal Pradesh	110	187	-	-	-
10 Jammu and Kashmir	-	-	-	-	-
11 Jharkhand	-	-	-	-	-
12 Karnataka	-	-	-	500	-
13 Kerala	-	203	178	200	200
14 Madhya Pradesh	-	-	312	-	250
15 Maharashtra	-	-	25	-	-
16 Manipur	196	433	573	445	500
17 Meghalaya	-	-	65	-	-
18 Mizoram	-	37	-	-	-
19 Nagaland	-	70	27	-	100
20 Orissa	250	382	695	700	-
21 Punjab	250	305	-	200	200
22 Rajasthan	-	-	198	-	-
23 Sikkim	-	-	-	-	-
24 Tamil Nadu	-	-	-	-	-
25 Tripura	-	-	-	-	-
26 Uttar Pradesh	-	-	1	-	-
27 Uttaranchal	-	-	-	-	-
28 West Bengal	200	227	650	-	-
29 NCT Delhi	-	-	-	-	-
<b>Total</b>	<b>1,831</b>	<b>2,940</b>	<b>3,329</b>	<b>2,096</b>	<b>1,301</b>

BE : Budget Estimates RE: Revised Estimates

Source: Compiled from budget Documents of State Governments.

### Section III Emerging Fiscal Scenario: State-Wise Analysis

This section presents the emerging fiscal situation, State-wise, as evident from the revised estimates for 2003-04 and contrasts the same with the position prevailing, on an average, during the triennium 2000-01 through 2002-03 (Accounts). The discussion is based on the analysis of 15 fiscal indicators which are classified into four broad groups viz., (a) resource gap; (b) revenue performance; (iii) expenditure pattern; and (d) debt position. Most of the fiscal indicators are expressed in terms of GSDP at current prices, as provided by the Central Statistical Organisation (CSO). Since the GSDP data are available upto 2002-03, State-

wise estimates of GSDP for 2003-04 have been worked out on the basis of the respective average growth rates for the five-year period ended 2002-03 (or the last available five years). State-wise data on these fiscal indicators for 2000-03 and 2003-04 are presented in Tables XXV A and B respectively. The median level of each fiscal indicator in respect of both the categories of States is also highlighted in the Tables. The detailed State-wise information are set out in Statements 1-25.

The analysis of fiscal indicators is undertaken separately for Special and Non-Special Category States. For each category of States, comparisons are made over time (change in the level of a fiscal indicator for a given State Government) as well as space (the relative position of a State Government amongst the remaining States, for a given fiscal indicator). At each of the above-specified time periods, the State Governments are placed (separately, for Special and Non-Special Categories) in an ascending order for each fiscal indicator. The State Governments have then been ranked into four quartiles for each fiscal indicator for the years 2000-03 and 2003-04. Given that there are 18 Non-Special Category States and 11 Special Category States, the size of the second and third quartiles for each category of States has been adjusted for expositional convenience. The indicator relating to the difference between the average interest rate on debt and the growth rate of GSDP, has not been classified into quartiles. In order to facilitate a qualitative assessment of the data presented in Tables XXV, the placement of each State in different quartiles across all the specified fiscal indicators for the years 2000-03 and 2003-04 is presented in Tables XXVI A and B respectively. These Tables indicate, at a glance, whether a particular State Government is in, say, the highest developmental expenditure bracket or, say, the lowest own non-tax revenue mobilisation group. The State Governments are also grouped according to different quartiles for each fiscal indicator in respect of each of the two time periods (Tables XXVII A and B). These Tables present, at a glance, say, those States which have the highest debt-GSDP ratios or, say, the lowest own tax-GSDP ratios.

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

**Table XXV A : Fiscal Indicators 2000-2003 (Average)**

(Per cent)

States	GFD/ GSDP	RD/ GSDP	PD/ GSDP	RD/ GFD	RD/ RR	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	DEV/ GSDP	NON DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEBT/ GSDP	IP/ RR	PRB/ GSDP	R-G
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>Non Special Category</b>																
1. Andhra Pradesh	4.8	2.1	1.6	44.0	15.0	7.9	2.0	4.3	12.8	6.4	7.1	2.1	28.2	22.4	-1.1	4.7
2. Bihar	8.9	5.0	3.6	56.3	23.4	5.3	1.0	15.1	17.6	12.7	12.7	2.5	75.5	25.2	-0.3	13.8
3. Chhattisgarh	2.1	0.4	0.1	211.0	0.0	5.5	2.1	5.1	10.0	4.4	6.8	1.6	-	15.4	-1.6	-
4. Goa	5.0	2.6	1.9	51.4	12.2	7.0	12.3	2.2	14.9	11.6	7.0	2.4	32.2	14.6	-0.5	1.4
5. Gujarat	5.6	4.5	2.3	80.3	34.0	7.4	2.9	2.8	14.2	5.8	7.2	1.9	29.2	24.6	1.3	5.7
6. Haryana	3.6	1.3	0.8	37.3	10.3	8.2	2.7	1.7	10.3	6.0	5.5	1.9	26.3	22.2	-1.5	2.0
7. Jharkhand	4.0	0.2	2.2	4.5	1.4	4.6	2.0	7.6	12.6	5.5	9.0	3.1	-	12.9	-2.4	-
8. Karnataka	4.7	2.4	2.2	50.1	16.8	9.0	1.2	4.0	12.9	5.9	7.0	2.1	24.9	18.0	-0.2	6.0
9. Kerala	5.3	4.3	1.9	81.1	34.5	8.3	0.8	3.2	9.9	7.8	7.2	0.8	35.6	27.0	0.9	0.1
10. Madhya Pradesh	4.3	2.3	1.3	54.7	15.6	6.9	2.1	7.0	13.8	6.6	8.5	2.1	38.0	18.8	-0.7	14.4
11. Maharashtra	4.2	3.2	1.9	76.0	27.9	8.0	1.9	1.5	9.9	5.9	5.9	1.4	19.8	20.7	0.8	7.0
12. NCT Delhi	2.8	-2.5	1.5	-88.2	-27.5	7.2	1.1	0.7	8.4	3.4	4.7	1.2	13.4	14.8	-3.8	0.7
13. Orissa	8.0	5.0	1.7	61.8	28.9	5.9	1.8	9.9	14.6	11.0	9.8	2.2	60.1	35.9	-1.3	7.2
14. Punjab	6.2	4.6	2.0	73.8	33.7	7.2	4.6	1.9	9.4	10.8	4.8	1.3	45.3	30.5	0.4	2.3
15. Rajasthan	6.3	4.0	1.8	63.8	27.5	6.7	1.9	6.1	12.7	8.4	9.0	2.0	42.8	30.6	-0.5	8.5
16. Tamil Nadu	3.7	2.5	1.3	65.8	18.9	8.9	1.2	3.0	10.1	6.3	6.4	1.1	22.6	18.5	0.1	5.9
17. Uttar Pradesh	5.4	3.2	1.2	59.4	22.7	6.1	1.0	6.9	10.5	8.6	6.8	1.3	41.2	29.2	-0.9	8.2
18. West Bengal	7.2	5.4	3.1	75.4	57.5	4.2	0.6	4.7	9.4	7.3	6.0	0.7	38.0	44.3	-1.3	4.0
<b>Special Category</b>																
1. Arunachal Pradesh	11.7	-2.6	5.6	-23.6	-5.0	1.5	3.5	47.2	45.7	18.3	20.0	14.3	51.8	11.4	-8.5	2.3
2. Assam	4.0	2.0	0.8	48.6	11.1	4.9	1.8	11.8	13.8	8.6	9.4	1.6	35.8	17.2	-1.1	3.7
3. Himachal Pradesh	12.8	8.3	6.1	64.1	35.8	5.7	1.2	16.5	23.4	12.9	13.3	4.5	63.4	28.8	1.6	3.5
4. Jammu & Kashmir	8.6	0.2	2.5	-30.9	1.1	5.1	1.7	31.7	28.1	19.0	13.7	8.0	58.8	15.9	-5.9	1.3
5. Manipur	8.6	3.5	2.1	39.7	9.5	1.7	1.3	33.7	27.3	18.0	16.2	5.0	57.3	17.5	-2.9	4.8
6. Meghalaya	5.3	-0.8	2.1	-19.4	-2.7	3.3	2.3	23.8	24.0	11.1	14.3	4.8	30.8	11.1	-4.1	2.8
7. Mizoram	20.2	10.3	13.4	49.3	21.4	1.1	2.5	45.3	49.0	20.9	29.2	8.8	73.5	14.0	3.5	-1.0
8. Nagaland	9.6	0.4	4.6	4.0	1.6	1.4	1.1	33.2	26.8	18.7	14.0	9.0	57.3	14.6	-4.8	-10.4
9. Sikkim	4.1	13.6	-3.8	-805.9	-9.6	7.8	83.0	55.0	55.8	94.2	28.7	17.7	75.2	6.0	-21.5	0.2
10. Tripura	8.3	0.7	4.1	8.8	2.4	2.5	1.6	25.3	24.7	12.6	15.6	7.5	43.2	14.3	-3.5	-4.3
11. Uttaranchal	3.6	1.3	0.7	22.4	5.6	5.6	1.5	10.3	14.4	6.1	8.5	10.1	-	15.4	-1.6	-

(-) indicates surplus.

Source: Compiled from budget documents of State Governments. GSDP data has been obtained from Central Statistical Organisation (CSO).

GSDP – Gross State Domestic Product

SSE – Social Sector Expenditure

GFD – Gross Fiscal Deficit

CO – Capital Outlay

PD – Primary Deficit

DEBT – Debt

RD – Revenue Deficit

IP – Interest Payments

OTR – Own Tax Revenue

RR – Revenue Receipts

ONTR – Own Non-Tax Revenue

PRB – Primary Revenue Balance

CT – Current Transfers from the Centre

R-G – Interest rate on debt minus rate of Growth of GSDP

DEV – Development Expenditure

NONDEV – Non-Development Expenditure

The discussion of trends is set out below.

### I. Non-Special Category States

#### (A) Indicators of Resource Gap

Over the period 2000-03 to 2003-04, many of the State Governments witnessed deterioration in the GFD-GSDP ratio and the PD (Primary Deficit)-GSDP ratio. Notable exceptions to this trend were Andhra Pradesh, Bihar, Goa, Haryana and Karnataka.

The RD (Revenue Deficit)-GSDP and the RD-RR (Revenue Receipts) ratios, however, declined in 2003-04 in respect of most State Governments, except in the case of Uttar Pradesh and Madhya Pradesh, primarily on account of the sizable increase in assistance to their State Electricity Boards during 2003-04.

The RD-GFD, which indicates the extent of preemption of borrowings by current expenditure, also showed a decline in the case of most State Governments, except Haryana and Uttar Pradesh.

Table XXV B : Fiscal Indicators 2003-04 (R.E.)

(Per cent)

States	GFD/ GSDP	RD/ GSDP	PD/ GSDP	RD/ GFD	RD/ RR	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	DEV/ GSDP	NON/ DEV GSDP	SSE/ GSDP	CO/ GSDP	DEBT/ GSDP	IP/ RR	PRB/ GSDP	R-G	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
<b>Non Special Category</b>																	
1. Andhra Pradesh	4.2	1.6	0.3	39.1	10.6	7.9	2.3	5.1	12.7	6.9	7.7	2.1	32.3	25.2	-2.2	2.8	
2. Bihar	7.2	1.9	1.4	27.0	8.2	5.9	0.8	17.1	17.8	13.3	12.4	3.3	87.3	24.6	-3.9	7.2	
3. Chhattisgarh	5.3	1.6	2.8	30.2	9.0	7.3	3.1	7.6	16.9	5.8	11.0	3.5	-	14.3	-1.0	-	
4. Goa	4.4	0.9	1.4	20.2	5.2	7.3	7.9	2.0	15.5	6.2	7.4	3.5	32.8	17.5	-2.1	-4.1	
5. Gujarat	6.6	2.3	2.8	35.0	17.2	<b>7.5</b>	3.6	2.3	14.0	6.0	6.1	2.8	35.3	28.0	-1.4	4.0	
6. Haryana	1.8	1.2	-1.1	67.1	9.3	8.5	3.0	1.8	9.0	6.3	4.2	0.4	27.3	22.4	-1.8	0.5	
7. Jharkhand	4.8	-0.4	1.9	-8.5	-1.9	6.6	3.4	11.7	17.8	8.8	12.6	4.5	-	13.3	-3.3	-	
8. Karnataka	4.5	1.1	1.5	23.7	6.1	10.4	2.7	4.3	<b>13.2</b>	8.1	6.9	3.1	29.0	17.0	-1.9	2.2	
9. Kerala	<b>6.0</b>	3.9	2.4	65.0	29.3	9.1	0.9	3.3	11.3	8.0	7.0	0.7	<b>38.1</b>	26.6	0.4	-0.6	
10. Madhya Pradesh	10.0	6.2	6.0	61.3	35.3	7.8	1.8	7.8	18.0	8.8	8.4	3.5	53.1	<b>23.1</b>	2.1	7.9	
11. Maharashtra	6.1	2.8	3.4	46.4	24.3	8.1	1.2	2.3	10.9	6.5	6.3	3.0	23.3	22.9	0.2	5.1	
12. NCT Delhi	3.9	-2.1	<b>2.2</b>	-55.0	-25.2	6.7	1.2	0.6	9.1	3.0	4.5	1.2	16.9	19.3	-3.8	-0.8	
13. Orissa	11.5	6.2	4.6	53.9	30.6	6.6	<b>1.9</b>	11.7	18.5	13.2	10.8	2.1	70.8	33.9	-0.7	4.5	
14. Punjab	6.8	4.1	2.4	61.3	25.9	7.7	5.6	2.8	11.4	11.2	5.7	1.7	49.4	27.3	-0.2	0.2	
15. Rajasthan	8.5	3.9	3.4	<b>46.3</b>	23.4	8.2	2.0	6.6	16.2	9.3	10.4	3.7	54.0	30.6	<b>-1.2</b>	4.6	
16. Tamil Nadu	4.6	<b>2.2</b>	1.8	48.1	<b>16.2</b>	9.6	1.1	3.1	10.7	7.0	<b>7.2</b>	<b>2.3</b>	28.4	20.5	-0.6	<b>3.7</b>	
17. Uttar Pradesh	9.9	9.7	4.7	97.7	60.7	6.6	0.9	8.4	21.2	10.2	7.5	0.4	50.1	32.8	4.4	6.4	
18. West Bengal	7.2	5.0	2.2	70.4	53.9	4.7	0.6	<b>4.0</b>	8.6	<b>7.9</b>	5.3	0.5	45.4	53.3	0.1	1.6	
<b>Special Category</b>																	
1. Arunachal Pradesh	23.9	1.7	17.6	7.0	2.8	1.6	5.4	52.5	63.5	20.0	28.4	22.1	61.6	10.6	-4.6	3.0	
2. Assam	8.0	4.2	3.2	53.0	16.4	6.1	<b>2.2</b>	17.4	22.1	11.7	15.3	3.1	41.4	18.4	-0.5	4.0	
3. Himachal Pradesh	12.7	8.4	4.3	66.4	38.7	5.6	1.4	14.7	20.1	14.4	12.2	4.3	71.7	38.5	0.0	0.9	
4. Jammu & Kashmir	-0.1	-9.0	-5.3	115.1	13.4	-22.5	5.4	1.7	33.0	22.8	<b>17.2</b>	11.8	8.7	56.2	12.9	-14.2	2.9
5. Manipur	21.1	7.2	13.7	34.0	17.5	1.8	1.6	37.6	42.9	19.2	22.0	13.5	<b>64.3</b>	18.1	-0.2	2.9	
6. Meghalaya	6.0	-2.3	2.2	-38.1	-6.5	<b>3.8</b>	2.7	28.4	29.3	11.9	17.9	6.0	33.7	10.8	-6.0	<b>0.7</b>	
7. Mizoram	19.4	<b>1.5</b>	11.6	<b>7.6</b>	<b>2.5</b>	1.3	2.4	54.6	54.0	24.5	30.1	16.8	87.2	<b>13.2</b>	-6.3	-0.8	
8. Nagaland	<b>8.8</b>	-2.0	<b>4.1</b>	-23.0	-5.3	1.5	1.1	<b>35.4</b>	27.8	19.1	14.2	<b>10.8</b>	66.9	12.3	-6.7	-2.0	
9. Sikkim	8.6	-12.6	1.3	-147.2	-13.2	6.1	30.8	58.4	61.1	42.8	33.7	21.2	73.0	7.6	-19.9	-1.4	
10. Tripura	7.6	-1.1	3.7	-14.7	-4.0	2.7	1.4	23.4	22.3	12.5	13.9	8.6	44.2	14.1	<b>-5.0</b>	-6.8	
11. Uttaranchal	16.3	9.5	10.4	58.5	35.2	7.9	2.8	16.4	<b>28.0</b>	14.0	<b>15.8</b>	77.5	-	21.9	3.6	-	

(-) : indicates surplus

Note : Figures in bold pertain to median States for the given indicator.

Source : Compiled from budget documents of State Governments.

While the GFD-GSDP ratio in the case of Haryana was placed at only 1.8 per cent in 2003-04, more than 67 per cent of the overall borrowings was pre-empted by current expenditure. In the case of Uttar Pradesh, the GFD-GSDP ratio was placed at 9.9 per cent in 2003-04 and the extent of pre-emption of borrowings by current expenditure was as high as 98 per cent, reflecting the sizable assistance to its State Electricity Board during the year.

As far as the five State Governments that have enacted Fiscal Responsibility Legislation (FRL) are concerned, the GFD-GSDP ratio increased during 2003-04 in respect of all except Karnataka. In fact, the GFD-GSDP ratio in 2003-04 were higher by around 2 percentage points (Tamil Nadu) to around 7 percentage points (Uttar Pradesh) than the targeted

levels to be attained over the next three to five years, as envisaged in their respective FRLs. On the other hand, the RD-GSDP ratio declined in the case of Karnataka, Kerala, Punjab and Tamil Nadu. The RD-GSDP ratios during 2003-04 were higher than the envisaged target values ('nil') by 1 percentage point (Karnataka) to 9.7 percentage points (Uttar Pradesh).

In general, during 2003-04, resource gaps (in terms of GSDP) were the highest for Madhya Pradesh, Orissa and Uttar Pradesh. In respect of these States, the GFD-GSDP ratio ranged between 10 to 11.5 per cent while the RD-GSDP ratio ranged between around 6.2 to 9.7 per cent during 2003-04. In contrast, resource gaps were among the lowest in the case of Goa and Delhi. The GFD-

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

### Table XXVI A : Quartile Position 2000-03 (Average)

States	GFD/ GSDP	RD/ GSDP	PD/ GSDP	RD/ GFD	RD/ RR	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	DEV/ GSDP	NON DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEBT/ GSDP	IP/ RR	PRB/ GSDP
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>I. Non-Special Category</b>															
1. Andhra Pradesh	<b>Q2</b>	Q2	Q2	Q1	Q2	Q3	Q3	Q3	Q3	<b>Q2</b>	Q3	Q3	Q2	Q3	Q2
2. Bihar	Q4	Q4	Q4	Q2	Q3	Q1	Q1	Q4	Q4	Q4	Q4	Q4	Q4	Q3	Q3
3. Chhattisgarh	Q1	Q1	Q1	Q4	Q1	Q1	Q3	Q3	Q2	Q1	Q2	Q2	-	Q1	Q1
4. Goa	Q3	<b>Q2</b>	Q3	Q2	Q2	<b>Q2</b>	Q4	Q2	Q4	Q4	Q3	Q4	Q2	Q1	<b>Q2</b>
5. Gujarat	Q3	Q3	Q4	Q4	Q4	Q3	Q4	Q2	Q4	Q1	Q3	Q3	Q2	Q3	Q4
6. Haryana	Q1	Q1	Q1	Q1	Q1	Q4	Q4	Q1	Q2	Q2	Q1	<b>Q2</b>	Q2	<b>Q2</b>	Q1
7. Jharkhand	Q2	Q1	Q4	Q1	Q1	Q1	Q3	Q4	Q3	Q1	Q4	Q4	-	Q1	Q1
8. Karnataka	Q2	Q2	Q3	Q2	Q2	Q4	Q2	<b>Q2</b>	Q3	Q2	<b>Q2</b>	Q3	Q1	Q2	Q3
9. Kerala	Q3	Q3	Q3	Q4	Q4	Q4	Q1	Q2	Q1	Q3	Q3	Q1	<b>Q3</b>	Q3	Q4
10. Madhya Pradesh	Q2	Q2	Q2	Q2	Q2	Q2	Q3	Q4	Q3	Q3	Q3	Q3	Q3	Q2	Q2
11. Maharashtra	Q2	Q3	Q3	Q4	Q3	Q3	Q3	Q1	Q2	Q2	Q1	Q2	Q1	Q2	Q4
12. NCT Delhi	Q1	Q1	Q2	Q1	Q1	Q3	Q2	Q1	Q1	Q1	Q1	Q1	Q1	Q1	Q1
13. Orissa	Q4	Q4	Q2	Q3	Q3	Q2	Q2	Q4	Q4	Q4	Q4	Q4	Q4	Q4	Q2
14. Punjab	Q3	Q4	Q3	Q3	Q4	Q3	Q4	Q1	Q1	Q4	Q1	Q2	Q4	Q4	Q3
15. Rajasthan	Q4	Q3	<b>Q2</b>	Q3	Q3	Q2	<b>Q2</b>	Q3	Q3	Q3	Q4	Q3	Q4	Q4	Q3
16. Tamil Nadu	Q1	Q2	Q1	Q3	<b>Q2</b>	Q4	Q2	Q2	Q2	Q2	Q2	Q1	Q1	Q2	Q3
17. Uttar Pradesh	Q3	Q3	Q1	<b>Q2</b>	Q3	Q2	Q1	Q3	<b>Q2</b>	Q3	Q2	Q2	Q3	Q3	Q2
18. West Bengal	Q4	Q4	Q4	Q3	Q4	Q1	Q1	Q3	Q1	Q3	Q2	Q1	Q3	Q4	Q4
<b>II. Special Category</b>															
1. Arunachal Pradesh	Q4	Q1	Q4	Q1	Q1	Q1	Q4	Q4	Q4	Q3	Q4	Q4	Q2	Q1	Q1
2. Assam	Q1	Q3	Q1	Q4	Q4	Q3	Q3	Q1	Q1	Q1	Q1	Q1	Q1	Q4	Q4
3. Himachal Pradesh	Q4	Q4	Q4	Q4	Q4	Q4	Q1	Q1	Q1	Q2	Q1	Q1	Q3	Q4	Q4
4. Jammu & Kashmir	Q3	Q2	<b>Q3</b>	Q1	Q2	Q3	<b>Q3</b>	<b>Q3</b>	Q3	Q4	Q2	<b>Q3</b>	Q3	Q3	Q1
5. Manipur	<b>Q3</b>	Q4	Q2	Q3	Q3	Q2	Q1	Q3	Q3	<b>Q3</b>	Q3	Q2	<b>Q3</b>	Q4	Q3
6. Meghalaya	Q2	Q1	Q2	Q2	Q1	<b>Q3</b>	Q3	Q2	Q2	Q1	<b>Q3</b>	Q1	Q1	Q1	Q2
7. Mizoram	Q4	Q4	Q4	Q4	Q4	Q1	Q4	Q4	Q4	Q4	Q4	Q3	Q4	Q2	Q4
8. Nagaland	Q3	Q2	Q3	Q2	Q2	Q1	Q1	Q3	<b>Q3</b>	Q3	Q2	Q3	Q2	<b>Q3</b>	Q2
9. Sikkim	Q1	Q1	Q1	Q1	Q1	Q4	Q4	Q4	Q4	Q4	Q4	Q4	Q4	Q1	Q1
10. Tripura	Q2	<b>Q3</b>	Q3	<b>Q3</b>	<b>Q3</b>	Q2	Q2	Q2	Q2	Q2	Q3	Q2	Q1	Q2	<b>Q3</b>
11. Uttaranchal	Q1	Q3	Q1	Q3	Q3	Q4	Q2	Q1	Q1	Q1	Q1	Q4	-	Q3	Q3

Note : Bold quartile pertains to median state for the given indicator.

### Table XXVI B : Quartile Position 2003-04 (R.E.)

States	GFD/ GSDP	RD/ GSDP	PD/ GSDP	RD/ GFD	RD/ RR	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	DEV/ GSDP	NON DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEBT/ GSDP	IP/ RR	PRB/ GSDP
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>I. Non-Special Category</b>															
1. Andhra Pradesh	Q1	Q2	Q1	Q2	Q2	Q3	Q3	Q3	Q2	Q2	Q3	Q2	Q2	Q3	Q1
2. Bihar	Q3	Q2	Q1	Q2	Q2	Q1	Q1	Q4	Q4	Q4	Q4	Q3	Q4	Q3	Q1
3. Chhattisgarh	Q2	Q2	Q3	Q2	Q2	Q2	Q3	Q3	Q3	Q1	Q4	Q4	-	Q1	Q3
4. Goa	Q1	Q1	Q1	Q1	Q1	Q2	Q4	Q1	Q3	Q1	Q3	Q4	Q2	Q1	Q2
5. Gujarat	Q3	Q3	Q3	Q2	Q3	<b>Q2</b>	Q4	Q2	Q3	Q1	Q2	Q3	Q2	Q3	Q2
6. Haryana	Q1	Q2	Q1	Q4	Q2	Q4	Q3	Q1	Q1	Q2	Q1	Q1	Q1	Q2	Q2
7. Jharkhand	Q2	Q1	Q2	Q1	Q1	Q2	Q4	Q4	Q3	Q3	Q4	Q4	-	Q1	Q1
8. Karnataka	Q2	Q1	Q2	Q1	Q1	Q4	Q3	Q3	<b>Q2</b>	Q3	Q2	Q3	Q2	Q1	Q2
9. Kerala	<b>Q2</b>	Q3	Q3	Q4	Q3	Q4	Q1	Q2	Q2	Q3	Q2	Q1	<b>Q3</b>	Q3	Q4
10. Madhya Pradesh	Q4	Q4	Q4	Q3	Q4	Q3	Q2	Q3	Q4	Q3	Q3	Q3	Q4	<b>Q2</b>	Q4
11. Maharashtra	Q3	Q3	Q4	Q3	Q3	Q3	Q2	Q1	Q2	Q2	Q2	Q3	Q1	Q2	Q4
12. NCT Delhi	Q1	Q1	<b>Q2</b>	Q1	Q1	Q2	Q2	Q1	Q1	Q1	Q1	Q2	Q1	Q2	Q1
13. Orissa	Q4	Q4	Q4	Q3	Q4	Q1	<b>Q2</b>	Q4	Q4	Q4	Q4	Q2	Q4	Q4	Q3
14. Punjab	Q3	Q3	Q3	Q3	Q3	Q3	Q4	Q2	Q2	Q4	Q1	Q2	Q3	Q3	Q3
15. Rajasthan	Q4	Q3	Q3	<b>Q2</b>	Q3	Q3	Q3	Q3	Q3	Q3	Q3	Q4	Q4	Q4	<b>Q2</b>
16. Tamil Nadu	Q2	<b>Q2</b>	Q2	Q3	<b>Q2</b>	Q4	Q2	Q2	Q1	Q2	<b>Q2</b>	<b>Q2</b>	Q1	Q2	Q3
17. Uttar Pradesh	Q4	Q4	Q4	Q4	Q4	Q1	Q1	Q4	Q4	Q4	Q3	Q1	Q3	Q4	Q4
18. West Bengal	Q3	Q4	Q2	Q4	Q4	Q1	Q1	<b>Q2</b>	Q1	<b>Q2</b>	Q1	Q1	Q3	Q4	Q3
<b>II. Special Category</b>															
1. Arunachal Pradesh	Q4	Q3	Q4	Q2	Q3	Q1	Q4	Q4	Q4	Q4	Q4	Q4	Q2	Q1	Q3
2. Assam	Q2	Q3	Q2	Q3	Q3	Q4	<b>Q3</b>	Q1	Q1	Q1	Q2	Q1	Q1	Q4	Q3
3. Himachal Pradesh	Q3	Q4	Q3	Q4	Q4	Q3	Q1	Q1	Q1	Q2	Q1	Q1	Q3	Q4	Q4
4. Jammu & Kashmir	Q1	Q1	Q1	Q4	Q1	Q3	Q2	Q3	Q2	<b>Q3</b>	Q1	Q2	Q2	Q2	Q1
5. Manipur	Q4	Q4	Q4	Q3	Q4	Q2	Q2	Q3	Q3	Q3	Q3	Q3	<b>Q3</b>	Q3	Q4
6. Meghalaya	Q1	Q1	Q1	Q1	Q1	<b>Q3</b>	Q3	Q2	Q3	Q1	Q3	Q1	Q1	Q1	Q2
7. Mizoram	Q4	<b>Q3</b>	Q4	<b>Q3</b>	<b>Q3</b>	Q1	Q3	Q4	Q4	Q4	Q4	Q3	Q4	<b>Q3</b>	Q2
8. Nagaland	<b>Q3</b>	Q2	<b>Q3</b>	Q1	Q2	Q1	Q1	<b>Q3</b>	Q2	Q3	Q2	<b>Q3</b>	Q3	Q2	Q1
9. Sikkim	Q2	Q1	Q1	Q1	Q1	Q4	Q4	Q4	Q4	Q4	Q4	Q4	Q4	Q1	Q1
10. Tripura	Q1	Q2	Q2	Q2	Q2	Q2	Q1	Q2	Q1	Q1	Q2	Q2	Q1	Q3	<b>Q3</b>
11. Uttaranchal	Q3	Q4	Q3	Q4	Q4	Q4	Q4	Q1	Q3	Q2	<b>Q3</b>	Q4	-	Q4	Q4

Note : Bold quartile pertains to median state for the given indicator.

Table XXVII A : Summary Position of Non-Special Category States for 2000-03 (Average)

INDICATOR	Q1	Q2	Q3	Q4
<b>(A) RESOURCE GAP</b>				
<b>1. GFD/GSDP</b>	RANGE: 2.1 to 3.7 Chhattisgarh, Haryana, Tamil Nadu, Delhi	RANGE: 4.0 to 4.8 Andhra Pradesh, Jharkhand, Karnataka, Madhya Pradesh Maharashtra	RANGE: 5.0 to 6.2 Goa, Gujarat, Kerala Punjab, Uttar Pradesh	RANGE: 6.3 to 8.9 Bihar, Orissa, Rajasthan, West Bengal
<b>2. RD/GSDP</b>	RANGE: -2.5 to 1.3 Chhattisgarh, Haryana, Jharkhand, Delhi	RANGE: 2.1 to 2.6 Andhra Pradesh, Goa, Karnataka, Madhya Pradesh Tamil Nadu,	RANGE: 3.2 to 4.5 Gujarat, Kerala, Maharashtra, Rajasthan, Uttar Pradesh	RANGE: 4.6 to 5.4 Bihar, Punjab, Orissa, West Bengal
<b>3. PD/GSDP</b>	RANGE: -0.1 to 1.3 Chhattisgarh, Haryana, Tamil Nadu, Uttar Pradesh	RANGE: 1.3 to 1.8 Andhra Pradesh, Orissa, Madhya Pradesh, Delhi Rajasthan	RANGE: 1.9 to 2.2 Goa, Karnataka, Kerala, Punjab, Maharashtra	RANGE: 2.2 to 3.6 Bihar, Gujarat Jharkhand, West Bengal
<b>4. RD/GFD</b>	RANGE: -88.2 to 44.0 Andhra Pradesh, Haryana Jharkhand, Delhi	RANGE: 50.1 to 59.4 Bihar, Goa, Karnataka, Madhya Pradesh, Uttar Pradesh	RANGE: 61.8 to 75.4 Orissa, Punjab, Rajasthan, West Bengal, Tamil Nadu	RANGE: 76.0 to 211.0 Chhattisgarh, Gujarat Kerala, Maharashtra
<b>5. RD/RR</b>	RANGE: -27.5 to 10.3 Chhattisgarh, Haryana Jharkhand, Delhi	RANGE: 12.2 to 18.9 Andhra Pradesh, Goa Karnataka, Madhya Pradesh Tamil Nadu	RANGE: 22.7 to 28.9 Bihar, Maharashtra, Orissa, Rajasthan, Uttar Pradesh,	RANGE: 33.7 to 57.5 Gujarat, Kerala, Punjab, West Bengal
<b>(B) REVENUE PERFORMANCE</b>				
<b>6. OTR/GSDP</b>	RANGE: 4.2 to 5.5 Bihar, Chhattisgarh, Jharkhand, West Bengal	RANGE: 5.9 to 7.0 Goa, Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh	RANGE: 7.2 to 8.0 Andhra Pradesh, Gujarat, Maharashtra, Punjab, Delhi	RANGE: 8.2 to 9.0 Karnataka, Kerala, Haryana, Tamil Nadu
<b>7. ONTR/GSDP</b>	RANGE: 0.6 to 1.0 Bihar, Kerala, Uttar Pradesh, West Bengal,	RANGE: 1.1 to 1.9 Delhi, Karnataka, Orissa, Rajasthan, Tamil Nadu,	RANGE: 1.9 to 2.1 Andhra Pradesh, Chhattisgarh, Madhya Pradesh, Jharkhand, Maharashtra	RANGE: 2.7 to 12.3 Goa, Gujarat, Haryana, Punjab
<b>8. CT/GSDP</b>	RANGE: 0.7 to 1.9 Haryana, Maharashtra, Punjab, Delhi	RANGE: 2.2 to 4.0 Goa, Gujarat, Karnataka, Kerala, Tamil Nadu	RANGE: 4.3 to 6.9 Andhra Pradesh, Chhattisgarh, Rajasthan, Uttar Pradesh, West Bengal	RANGE: 7.0 to 15.1 Bihar, Madhya Pradesh, Orissa, Jharkhand
<b>9. PRB/GSDP</b>	RANGE -3.8 to 1.5 Chhattisgarh, Haryana, Jharkhand, Delhi	RANGE -1.3 to -0.5 Andhra Pradesh, Goa, Madhya Pradesh, Orissa, Uttar Pradesh	RANGE -0.5 to 0.4 Bihar, Karnataka, Punjab, Rajasthan, Tamil Nadu	RANGE 0.8 to 1.3 Gujarat, Kerala, Maharashtra, West Bengal
<b>(C) EXPENDITURE PATTERN</b>				
<b>10. DEV/GSDP</b>	RANGE: 8.4 to 9.9 Kerala, Punjab, West Bengal Delhi	RANGE: 9.9 to 10.5 Chhattisgarh, Haryana, Maharashtra, Tamil Nadu, Uttar Pradesh	RANGE: 12.6 to 13.8 Andhra Pradesh, Jharkhand, Karnataka, Madhya Pradesh Rajasthan	RANGE: 14.2 to 17.6 Bihar, Goa, Gujarat, Orissa
<b>11. NONDEV/GSDP</b>	RANGE: 3.4 to 5.8 Chhattisgarh, Gujarat, Jharkhand, Delhi	RANGE: 5.9 to 6.4 Andhra Pradesh, Haryana, Karnataka, Maharashtra, Tamil Nadu	RANGE: 6.6 to 8.6 Kerala, Madhya Pradesh, Rajasthan, Uttar Pradesh, West Bengal	RANGE: 10.8 to 12.7 Bihar, Goa, Orissa, Punjab
<b>12. SSE/GSDP</b>	RANGE: 4.7 to 5.9 Haryana, Maharashtra, Punjab, Delhi	RANGE: 6.0 to 7.0 Chhattisgarh, Karnataka, Tamil Nadu, Uttar Pradesh, West Bengal	RANGE: 7.0 to 8.5 Andhra Pradesh, Goa, Gujarat, Madhya Pradesh, Kerala	RANGE: 9.0 to 12.7 Bihar, Jharkhand, Orissa, Rajasthan
<b>13. CO/GSDP</b>	RANGE: 0.7 to 1.2 Kerala, Tamil Nadu, West Bengal, Delhi	RANGE: 1.3 to 1.9 Chhattisgarh, Haryana, Maharashtra, Punjab, Uttar Pradesh,	RANGE: 1.9 to 2.1 Andhra Pradesh, Gujarat, Karnataka, Madhya Pradesh, Rajasthan	RANGE: 2.2 to 3.1 Bihar, Goa, Orissa, Jharkhand
<b>(D) DEBT POSITION</b>				
<b>14. DEBT/GSDP*</b>	RANGE: 13.4 to 24.9 Karnataka, Maharashtra, Tamil Nadu, Delhi	RANGE: 26.3 to 32.2 Andhra Pradesh, Goa, Gujarat, Haryana,	RANGE: 35.6 to 41.2 Madhya Pradesh, Kerala, Uttar Pradesh, West Bengal	RANGE: 42.8 to 75.5 Bihar, Orissa, Punjab, Rajasthan
<b>15. IP/RR</b>	RANGE: 12.9 to 15.4 Chhattisgarh, Goa, Jharkhand, Delhi	RANGE: 18.0 to 22.2 Haryana, Karnataka, Madhya Pradesh, Maharashtra, Tamil Nadu	RANGE: 22.4 to 29.2 Andhra Pradesh, Bihar, Gujarat, Kerala, Uttar Pradesh	RANGE: 30.5 to 44.3 Orissa, Punjab, Rajasthan, West Bengal

\* : Data on Chhattisgarh and Jharkhand are not available.

Note : Minus (-) sign indicates surplus.

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

**Table XXVII B : Summary Position of Non-Special Category States for 2003-04 (Revised Estimates)**

INDICATOR	Q1	Q2	Q3	Q4
<b>(A) RESOURCE GAP</b>				
<b>1. GFD/GSDP</b>	RANGE: 1.8 to 4.4 Andhra Pradesh, Haryana, Goa, Delhi	RANGE: 4.5 to 6.0 Chhattisgarh, Kerala, Jharkhand, Karnataka, Tamil Nadu	RANGE: 6.1 to 7.2 Bihar, Gujarat, Maharashtra, Punjab, West Bengal	RANGE: 8.5 to 11.5 Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh
<b>2. RD/GSDP</b>	RANGE: -2.1 to 1.1 Goa, Jharkhand Karnataka, Delhi	RANGE: 1.2 to 2.2 Andhra Pradesh, Bihar, Chhattisgarh, Haryana, Tamil Nadu	RANGE: 2.3 to 4.1 Gujarat, Kerala, Maharashtra, Punjab Rajasthan	RANGE: 5.0 to 9.7 Madhya Pradesh, Orissa, Uttar Pradesh, West Bengal
<b>3. PD/GSDP</b>	RANGE: -1.1 to 1.4 Andhra Pradesh, Bihar Goa, Haryana	RANGE: 1.5 to 2.2 Jharkhand, Karnataka, Tamil Nadu, West Bengal, Delhi	RANGE: 2.4 to 3.4 Chhattisgarh, Gujarat Kerala, Punjab, Rajasthan	RANGE: 3.4 to 6.0 Madhya Pradesh, Maharashtra Orissa, Uttar Pradesh
<b>4. RD/GFD</b>	RANGE: -55.0 to 23.7 Goa, Jharkhand Karnataka, Delhi	RANGE: 27.0 to 46.3 Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Rajasthan	RANGE: 46.4 to 61.3 Madhya Pradesh, Maharashtra, Orissa, Punjab, Tamil Nadu	RANGE: 65.0 to 97.7 Haryana, Kerala, Uttar Pradesh, West Bengal
<b>5. RD/RR</b>	RANGE: -25.2 to 6.1 Goa, Jharkhand Karnataka, Delhi	RANGE: 8.2 to 16.2 Andhra Pradesh, Bihar Chhattisgarh, Haryana Tamil Nadu	RANGE: 17.2 to 29.3 Gujarat, Kerala Maharashtra, Punjab Rajasthan	RANGE: 30.6 to 60.7 Madhya Pradesh, Orissa, Uttar Pradesh, West Bengal
<b>(B) REVENUE PERFORMANCE</b>				
<b>6. OTR/GSDP</b>	RANGE: 4.7 to 6.6 Bihar, Orissa, Uttar Pradesh, West Bengal	RANGE: 6.6 to 7.5 Chhattisgarh, Goa Gujarat, Jharkhand, Delhi	RANGE: 7.7 to 8.2 Andhra Pradesh, Madhya Pradesh, Punjab, Rajasthan, Maharashtra,	RANGE: 8.5 to 10.4 Haryana, Karnataka Kerala, Tamil Nadu
<b>7. ONTR/GSDP</b>	RANGE: 0.6 to 0.9 Bihar, Kerala Uttar Pradesh, West Bengal	RANGE: 1.1 to 1.9 Madhya Pradesh, Maharashtra, Orissa, Tamil Nadu, Delhi	RANGE: 2.0 to 3.1 Andhra Pradesh, Chhattisgarh Haryana, Karnataka Rajasthan	RANGE: 3.4 to 7.9 Goa, Gujarat Jharkhand, Punjab
<b>8. CT/GSDP</b>	RANGE: 0.6 to 2.3 Goa, Haryana Maharashtra, Delhi	RANGE: 2.3 to 4.0 Gujarat, Kerala Punjab, Tamil Nadu West Bengal	RANGE: 4.3 to 7.8 Andhra Pradesh, Chhattisgarh Karnataka, Madhya Pradesh Rajasthan	RANGE: 8.4 to 17.1 Bihar, Jharkhand Orissa, Uttar Pradesh
<b>9. PRB/GSDP</b>	RANGE -3.9 to -2.2 Andhra Pradesh, Bihar, Jharkhand, Delhi	RANGE -2.1 to -1.2 Goa, Gujarat, Haryana, Karnataka, Rajasthan	RANGE -1.0 to 0.1 Chhattisgarh, Orissa, Punjab, Tamil Nadu, West Bengal	RANGE 0.2 to 4.4 Kerala, Madhya Pradesh, Maharashtra, Uttar Pradesh
<b>(C) EXPENDITURE PATTERN</b>				
<b>10. DEV/GSDP</b>	RANGE: 8.6 to 10.7 Haryana, Tamil Nadu, West Bengal, Delhi	RANGE: 10.9 to 13.2 Andhra Pradesh, Karnataka Kerala, Maharashtra, Punjab	RANGE: 14.0 to 17.8 Jharkhand, Goa, Gujarat, Chhattisgarh, Rajasthan	RANGE: 17.8 to 21.2 Bihar, Madhya Pradesh, Orissa, Uttar Pradesh
<b>11. NONDEV/GSDP</b>	RANGE: 3.0 to 6.2 Chhattisgarh, Goa Gujarat, Delhi	RANGE: 6.3 to 7.9 Andhra Pradesh, Haryana Maharashtra, Tamil Nadu West Bengal	RANGE: 8.0 to 9.3 Jharkhand, Karnataka Kerala, Madhya Pradesh Rajasthan	RANGE: 10.2 to 13.3 Bihar, Orissa, Punjab, Uttar Pradesh
<b>12. SSE/GSDP</b>	RANGE: 4.2 to 5.7 Haryana, Punjab West Bengal, Delhi	RANGE: 6.1 to 7.2 Gujarat, Karnataka Kerala, Maharashtra Tamil Nadu	RANGE: 7.4 to 10.4 Andhra Pradesh, Goa Madhya Pradesh, Rajasthan Uttar Pradesh	RANGE: 10.8 to 12.6 Bihar, Chhattisgarh Jharkhand, Orissa
<b>13. CO/GSDP</b>	RANGE: 0.4 to 0.7 Haryana, Uttar Pradesh, Kerala, West Bengal	RANGE: 1.2 to 2.3 Andhra Pradesh, Orissa, Punjab, Tamil Nadu, Delhi	RANGE: 2.8 to 3.5 Bihar, Gujarat, Karnataka, Maharashtra, Madhya Pradesh	RANGE: 3.5 to 4.5 Chhattisgarh, Goa Jharkhand, Rajasthan
<b>(D) DEBT POSITION</b>				
<b>14. DEBT/GSDP*</b>	RANGE: 16.9 to 28.4 Haryana, Tamil Nadu, Maharashtra, Delhi	RANGE: 29.0 to 35.3 Andhra Pradesh, Goa Gujarat, Karnataka	RANGE: 38.1 to 50.1 Kerala, Punjab, Uttar Pradesh West Bengal	RANGE: 53.1 to 87.3 Bihar, Orissa, Rajasthan, Madhya Pradesh
<b>15. IP/RR</b>	RANGE: 13.3 to 17.5 Chhattisgarh, Goa Jharkhand, Karnataka	RANGE: 19.3 to 23.1 Haryana, Madhya Pradesh, Maharashtra, Tamil Nadu Delhi	RANGE: 24.6 to 28.0 Andhra Pradesh, Bihar Gujarat, Kerala, Punjab	RANGE: 30.6 to 53.3 Orissa, Rajasthan Uttar Pradesh, West Bengal

\* : Data on Chhattisgarh and Jharkhand are not available.

Note : Minus (-) sign indicates surplus.



GSDP ratios of these two State Governments were placed at around 4 per cent during 2003-04. The RD-GSDP ratio of Goa was placed at 0.9 percent while Delhi recorded a revenue surplus in 2003-04.

### **(B) Revenue Performance**

Almost all State Governments, except NCT Delhi, showed improvements in their own tax revenue performance during 2003-04 over the period 2000-03, as reflected in their respective tax-GSDP ratios.

Haryana, Karnataka, Kerala and Tamil Nadu accounted for the highest own tax-GSDP ratios (more than 8.5 per cent), while Bihar, Orissa, West Bengal and Uttar Pradesh occupied the lowest rungs (less than 6.6 per cent) during 2003-04.

Many State Governments showed marginal improvement in own non-tax-GSDP ratio during 2003-04.

Goa, Gujarat and Punjab continued to occupy the highest ranks in terms of own non-tax-GSDP ratio (more than 3.4 per cent) whereas Bihar, Kerala, West Bengal and Uttar Pradesh continued to occupy the lowest positions (less than 1 per cent).

Current transfers (sharable tax revenue and grants) from the Centre, as a ratio to GSDP, increased during 2003-04 in the case of all State Governments except Goa, Gujarat, West Bengal and NCT Delhi.

Bihar, Jharkhand, Orissa and Uttar Pradesh received the highest level of current transfers as a ratio to GSDP (more than 8 per cent) during 2003-04 while Goa, Haryana, Maharashtra and NCT Delhi occupied the lowest positions in terms of the current transfers-GSDP ratio (less than 2.3 per cent).

### **(C) Pattern of Expenditure**

Most State Governments showed an increase in developmental and non-developmental

expenditures expressed as ratios to GSDP in 2003-04.

The increase in developmental expenditure reflected, *inter alia*, the higher expenditures in respect of the power sector.

Haryana was among the few State Governments which showed a reduction in developmental outlays as a ratio to GSDP.

Bihar, Madhya Pradesh, Orissa and Uttar Pradesh earned the highest rankings in terms of developmental expenditure-GSDP ratio (over 17.8 per cent) in 2003-04.

A mixed trend is evident in respect of social sector expenditures (comprising social services, rural development, food storage and warehousing) as a ratio to GSDP, with ten State Governments showing an increase and eight State Governments indicating a decline during 2003-04. Amongst all the State Governments, Bihar, Jharkhand and Orissa continued to provide for the highest level of social sector expenditure in terms of GSDP (around 11 per cent) during 2003-04. In contrast, NCT Delhi, Haryana, Punjab and West Bengal formed part of the lowest quartile in terms of the ratio of social sector expenditure to GSDP (4-6 per cent) during 2003-04.

Amongst all the States, the ratio of non-developmental expenditure to GSDP was the highest (over 10.2 per cent) in the case of Bihar, Orissa, Punjab and Uttar Pradesh.

Based on the information received from select States, the proportion of operations and maintenance expenditure in total revenue expenditure exhibited a decline over the years (Table XXVIII). This has implications for the returns from the projects undertaken under the Plans. On the other hand, share of wages and salaries in revenue expenditure increased over the second half of the 1990s and then declined to 29.1 per cent in 2003-04 (Revised Estimates) (Table XXIX). The continuing large share (nearly one-third) of wages and salaries in total revenue

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

**Table XXVIII : Expenditure on Operations and Maintenance**

(Rs. crore)

States	1995-96	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05 (BE)
1	2	3	4	5	6	7
Chhattisgarh		61.5 (3.8)	252.8 (5.1)	351.9 (6.4)	375.8 (5.3)	371.5 (4.9)
Gujarat	425.8 (4.9)	1223.6 (5.6)	909.2 (4.0)	1419.2 (6.6)	2161.8 (9.2)	-
Haryana	158.2 (3.0)	220.3 (3.1)	258.7 (3.0)	317.8 (3.4)	393.2 (3.7)	349.4 (3.0)
Jharkhand	-	-	72.8 (1.2)	59.1 (0.8)	58.4 (0.8)	76.3 (1.0)
Maharashtra*	4266.5 (24.9)	6876.6 (18.4)	7143.2 (18.7)	8257.1 (20.4)	9921.7 (21.5)	13114.8 (27.4)
Orissa	247.3 (5.3)	427.0 (4.8)	418.4 (4.2)	435.8 (4.4)	524.1 (4.1)	584.9 (4.2)
Tamil Nadu	1498.3 (13.7)	1866.9 (8.6)	1683.0 (7.8)	2143.7 (8.3)	2664.4 (10.0)	2874.6 (10.2)
Uttar Pradesh	6046.3 (34.4)	4887.4 (15.7)	6028.4 (19.0)	6033.3 (18.3)	6203.3 (11.7)	6426.1 (15.0)
<b>Total</b>	<b>12642.3 (19.6)</b>	<b>15563.4 (12.0)</b>	<b>16766.4 (11.7)</b>	<b>19017.9 (12.4)</b>	<b>22302.7 (11.9)</b>	<b>23797.6 (12.9)</b>

BE – Budget Estimates RE – Revised Estimates.

\* : Includes expenditure under maintenance works, tools & plants, machinery & equipment, material & supplies, grant-in-aid non-salary and suspense

- : Not available.

**Note** : Figures in brackets are percentage of Total Revenue Expenditure.

**Source** : Information received from these States.

expenditure is one of the primary factors underlying the downward rigidity in revenue expenditures.

Most State Governments showed an increase in the ratio of capital outlay to GSDP during 2003-04. The ratio of capital outlay to GSDP declined by 1.5 percentage points in the case of Haryana to 0.4 per cent in 2003-04; the reduction in capital outlay during 2003-04 was mainly reflected under food storage and warehousing as well as irrigation and flood control.

In terms of the ratio of capital outlay to GSDP, Jharkhand and Goa continued to occupy the top quartile, while Kerala and West Bengal continued to form part of the lowest quartile during 2003-04.

At the consolidated level, the proportion of expenditure (revenue expenditure and capital outlay) on education (Table XXX) and also medical and public health and family welfare (Table XXXI)

**Table XXIX : Expenditure on Wages and Salary**

(Rs. crore)

States	1995-96	2000-01	2001-02	2002-03	2003-04 (RE)	2004-05 (BE)
1	2	3	4	5	6	7
Chhattisgarh	-	832.6 (51.7)	1924.2 (39.2)	1947.7 (35.2)	2169.1 (30.5)	2516.6 (33.1)
Gujarat	1299.1 (14.8)	2228.5 (10.1)	2310.4 (10.2)	2460.1 (11.5)	2548.2 (10.8)	-
Haryana	1369.3 (25.5)	2687.1 (37.4)	2920.4 (33.7)	3156.1 (33.8)	3376.8 (31.6)	3574.8 (30.6)
Maharashtra*	7899.4 (46.0)	18188.1 (48.6)	18474.7 (48.3)	18499.4 (45.7)	20160.5 (43.6)	20497.8 (42.8)
Orissa	1798.3 (38.3)	3568.8 (40.4)	3517.0 (35.6)	3610.3 (36.0)	4068.2 (32.2)	3942.9 (28.0)
Punjab	1900.7 (33.7)	4287.3 (36.6)	4132.7 (32.5)	4556.2 (30.7)	5113.3 (29.7)	5449.8 (28.5)
Rajasthan	-	5100.8 (33.9)	5298.1 (33.2)	5281.9 (31.0)	5766.6 (29.8)	5496.5 (28.1)
Tamil Nadu	4230.6 (38.8)	8251.2 (37.9)	8261.9 (38.3)	7980.4 (31.1)	8919.1 (33.6)	9477.9 (33.7)
Uttar Pradesh	4115.5 (23.4)	7724.4 (24.9)	6962.3 (21.9)	7395.1 (22.5)	8617.8 (16.3)	9481.4 (22.2)
<b>Total</b>	<b>22612.9 (32.3)</b>	<b>52868.9 (34.1)</b>	<b>53801.7 (33.3)</b>	<b>54887.3 (32.0)</b>	<b>60739.5 (29.1)</b>	<b>60437.7 (33.0)</b>

BE – Budget Estimates RE – Revised Estimates.

\* : Includes Pension & Gratuity

- : Not available/Not applicable.

**Note** : Figures in brackets are percentage of Total Revenue Expenditure.

**Source** : Information received from these States.

to aggregate disbursements have declined during 2000-01 through 2003-04; some improvement is, however, expected during 2004-05. Expenditure on education and medical and public health services have constituted only 2.5 per cent and 0.72 per cent, respectively, of GDP during 2003-04. The declining share of education and medical expenditures in total expenditures is also evident in many of the States. While there is a certainly a need for qualitatively superior and wider coverage of education and medical services in India, there may also be a need for examining the efficacy of government expenditures (Box 7).

### (D) Debt Position

The debt-GSDP ratios of all State Governments continued to show an increase during 2003-04. Such elevated debt levels of State Governments could impact on their resource raising capability from the market. This has been experienced by the State Governments during the current year.

### Box 7

#### Demography and the Sustainability of Government Finances in India

An important demographic event of critical significance in the world today is population ageing *i.e.*, the process by which the share of older individuals in the total population starts becoming larger. The ageing phenomenon initially experienced by developed countries is steadily approaching the developing world. Projections show that over the next five decades, world median age will continue to increase resulting in enhanced old age dependency ratios in all parts of the world. The experience of OECD countries suggests that substantial demographic changes have occurred in the past few decades as evident from the projected old-age dependency ratio of nearly 50 per cent by 2050. This is going to pose a huge fiscal burden in terms of social security, health care, pension and other related expenditures. In this regard, an OECD exercise reveals that total age-related expenditures relative to GDP could rise on average by about 7 percentage points over the period 2000-2050. In turn, this would imply an average decline of 6-7 percentage points in the primary balance to GDP ratio.

India is treading the same path of demographic transition that have been experienced in other parts of the world, *albeit* delayed by a few decades. Population will continue to grow in the next 50 years at a lower rate. The age structure will change dramatically with a doubling of the share of ageing population. In fact, India's population structure will, in 2050, mirror that presently found in the major industrial countries. These epidemiological trends will create pressures for increased spending on medical care in the coming decades. In particular, India is expected to face greater fiscal stress after 2015 on demographic grounds (Lee, 2003).

The case for fiscal consolidation in India is very strong given that the existing nominal debt to GDP ratio is already very high compared to other emerging market economies. Both at the national and sub-national level, the fisc suffers from the chronic malaise of fiscal imbalances. The burden is further aggravated when unfunded pension liabilities, contingent liabilities, government guarantees of state enterprise debts and the prospects of re-capitalisation of a number of state owned financial institutions is taken into account. The challenge facing India, therefore, is a renewed focus on fiscal consolidation as embedded in the objectives of the Fiscal Responsibility and Budget Management Act. As the fiscal challenges arising from ageing will take some time to become evident, the opportunity of strengthening the fisc is new and needs to be pursued with greater resolve.

The challenge to the fisc emanate from several factors. First of all, India's demographics have important ramifications for the approach taken to the provision of medical care and the structure of India's evolving social insurance policy framework. Medical insurance and health care reforms is at a primary stage with the principal medical facilities located in the urban areas. Although there is large contingent of private practitioners, they are mainly city based and the per capita availability of medical care in rural areas is quite low. Moreover, shift in disease patterns further compound the problem. Although they do not necessarily imply a dramatic expansion in the size of the government health care system, the need for a substantial strengthening of both this system in coverage and the regulatory framework in the sector cannot be over emphasised. Even without a national health insurance scheme, the level of primary care expenditure is grossly insufficient and would require at least a doubling of the share of this expenditure in GDP by 2010 (Heller, 2004). Moreover, with an increasingly affluent population, the demand for medical care is expected to rise sharply.

The government's involvement in the education sector has been most extensive in terms of primary schooling, where enrollment rates are virtually universal. It is also the principal provider of secondary education, though the private sector also plays a significant role. Government involvement is far lower in the tertiary sector. Private sector involvement, either through private universities (so-called long distance training), or the acquisition of education at overseas universities, is far more common at this level.

A cursory review of India's social insurance framework suggests enormous gaps, both in coverage and in the regulatory structure. Unemployment insurance basically does not exist, adding to the factors that have made it

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

difficult for enterprises to rationalise work forces. In the health sector, most of the population is covered at best by a limited and poorly staffed public health service. As a consequence, the bulk of health care is provided by the private sector. Moreover, government involvement in higher education is marginal with greater scope for further enhancement. Looking ahead, India will need to develop a framework for provision of mechanisms for social insurance consistent with a modern economy. While the private sector has to play an important part in extending social security services, there has to be a dominant role of the public sector in both regulation of the private sector and in the targeting of the poorest groups.

However, one redeeming feature in the Indian context is the role of private remittances in alleviating the fiscal burden of the states. It may be noted that India and the Philippines have recorded relatively high remittances during the last decade, which are now in excess of 3 per cent of GDP. Private provisions from remittances largely fund expenditure on education and, in many cases, old age dependency. Nevertheless, the bulk of health and medical care of older people should come from public spending on social security. In this regard, public pension reforms and health insurance would play a pivotal role in alleviating the fiscal burden.

In India, initiatives towards pension reforms have been somewhat nascent at both the Central and State Government level. In February 2002, the *High Level Expert Group on New Pension System* submitted its report suggesting modifications in the pension system for Central Government employees. In August 2003, the Union Government approved the proposal to implement the budget announcement of 2003-04 relating to the introduction of a new restructured defined contributory pension system for new entrants to Central Government services, except to Armed Forces. An independent Pension Fund Regulatory and Development Authority have also been set up to regulate and develop the pension market. At the State level, the issue of increasing pension liabilities has also assumed critical importance since their unfunded and non-contributory nature has proved to be a mounting burden on the State budgets. So far, however, only a few State Governments have initiated measures towards the introduction of a contributory pension scheme. A *Group to Study the Pension Liabilities of the State Governments* submitted its report in February 2003, which was published in February 2004.

Fortunately, from, the fiscal point of view, unlike in industrial countries, India does not have a “Beveridgean” social insurance system in place (Heller, 2004). Thus, India’s demographics do not necessarily portend explosion in government social insurance outlays arising from underlying existing policy commitments. This being the case, demographic trends still pose important challenges for the government on social security.

### References:

1. Chakraborty Dhar, Rajagopal (2004): *The Greying of India – Population Ageing in the Context of Asia*, Sage Publications, New Delhi.
2. Government of India, Report of the High level Expert Group on New Pension System, February 2002.
3. Heller, S. Peter (2004): “India: Today’s Fiscal Policy Imperatives Seen in the Context of Longer-Term Challenges and Risks”, IMF/NIPFP Conference on Fiscal Policy in India.
4. Kapur, Devesh (2003): “Remittances: The New Development Mantra?” Paper prepared for the G-24 Technical Group Meeting, Harvard University and Center for Global Development, August.
5. Mohan, Rakesh (2004): “Fiscal Challenges of Population Ageing: The Asian Experience”, Presentation at the Global Demographic Change Symposium sponsored by the Federal Reserve Bank of Kansas City, Jackson Hole, Wyoming, August 26-28, 2004.
6. Lee, Ronald (2003): “The Demographic Transition: Three Centuries of Fundamental Change”, *Journal of Economic Perspectives*, November.
7. Reserve Bank of India (2004): “Report of the Group to Study the Pension Liabilities of the State Governments”, *Supplement to RBI Monthly Bulletin*, February.

**Table XXX :**  
**Expenditure on Education**

(Revenue Expenditure & Capital Outlay as Ratio to Aggregate Disbursements)

(per cent)

States	2000-01	2001-02	2002-03	2003-04	2004-05
1	2	3	4	5	6
Andhra Pradesh	13.3	12.5	11.7	10.7	11.4
Arunachal Pradesh	6.4	13.3	12.1	10.2	11.2
Assam	25.5	21.9	22.4	22.1	14.3
Bihar	23.7	20.7	18.4	18.9	17.9
Chhattisgarh	13.1	12.4	11.0	12.1	12.2
Goa	11.9	10.5	12.0	11.8	9.1
Gujarat	13.6	12.7	13.5	10.4	12.5
Haryana	14.6	13.8	13.7	13.7	13.1
Himachal Pradesh	17.0	16.2	14.5	15.1	15.5
Jammu and Kashmir	11.1	11.6	10.9	11.1	10.7
Jharkhand	NA	16.2	19.0	14.2	15.9
Karnataka	17.7	16.0	14.8	12.5	13.8
Kerala	20.0	19.0	17.6	15.6	17.1
Madhya Pradesh	16.3	12.5	12.2	9.4	8.7
Maharashtra	22.3	22.1	18.9	15.0	16.4
Manipur	20.2	13.7	13.3	11.7	13.1
Meghalaya	16.6	17.9	15.3	19.4	17.2
Mizoram	16.2	16.0	14.5	11.9	13.9
Nagaland	13.8	11.0	11.0	10.6	10.2
Orissa	15.9	14.6	14.3	11.7	10.6
Punjab	13.2	11.7	12.1	10.9	11.3
Rajasthan	18.8	18.2	15.5	14.2	14.4
Sikkim	14.2	8.0	7.6	13.6	8.9
Tamil Nadu	18.0	17.3	13.8	13.5	14.3
Tripura	19.3	18.6	19.2	17.7	17.5
Uttar Pradesh	16.8	16.0	14.6	9.2	12.5
Uttaranchal	21.5	21.1	20.0	15.2	17.3
West Bengal	17.1	16.2	15.9	12.0	12.7
NCT Delhi	15.1	13.7	12.1	10.6	12.6
<b>All States</b> <b>(% of Agg. Dis)</b>	<b>17.4</b>	<b>16.1</b>	<b>15.0</b>	<b>12.6</b>	<b>13.4</b>
<b>All States (% of GDP)</b>	<b>2.9</b>	<b>2.7</b>	<b>2.6</b>	<b>2.5</b>	<b>2.4</b>

Note : Also includes expenditure on Sports, Art and Culture

Source: Compiled from budget documents of State Governments.

Bihar, Orissa, Rajasthan, and Madhya Pradesh occupied the topmost quartile (over 53 per cent) in terms of debt-GSDP ratio in 2003-04. In fact, the debt-GSDP ratio of Bihar and Orissa exceeded 70 per cent in 2003-04.

The FRL of three State Governments viz., Karnataka, Punjab and Uttar Pradesh have incorporated specific targets in respect of their debt-GSDP ratios<sup>12</sup>. The debt-GSDP ratio in the case of Karnataka is placed at 29.0 per cent in 2003-04 as

**Table XXXI :**  
**Expenditure on Medical and Public Health & Family Welfare**

(Revenue Expenditure & Capital Outlay as Ratio to Aggregate Disbursements)

(per cent)

States	2000-01	2001-02	2002-03	2003-04	2004-05
1	2	3	4	5	6
Andhra Pradesh	4.7	4.4	4.0	3.8	3.4
Arunachal Pradesh	5.0	4.9	4.5	3.7	4.3
Assam	4.7	4.2	3.7	3.4	3.1
Bihar	5.9	4.9	4.2	3.8	3.2
Chhattisgarh	4.1	4.3	4.0	3.6	3.7
Goa	4.4	3.8	4.0	4.4	3.3
Gujarat	3.4	2.8	3.2	2.5	3.0
Haryana	3.3	3.0	3.3	2.8	2.8
Himachal Pradesh	5.6	4.9	4.5	5.2	5.1
Jammu and Kashmir	4.9	5.5	5.2	5.5	4.8
Jharkhand	NA	4.9	4.2	4.1	3.7
Karnataka	5.1	4.9	4.2	3.5	3.5
Kerala	5.3	5.8	4.8	4.5	4.7
Madhya Pradesh	5.1	4.1	4.1	3.1	3.4
Maharashtra	3.9	4.3	3.7	3.3	3.5
Manipur	4.8	3.4	2.9	3.2	3.7
Meghalaya	5.6	6.6	5.9	4.8	5.2
Mizoram	5.4	5.4	5.0	5.6	4.0
Nagaland	5.2	4.1	4.6	4.0	4.7
Orissa	4.2	3.7	3.8	3.4	3.9
Punjab	4.5	3.9	3.5	3.4	3.1
Rajasthan	5.2	5.2	4.2	3.9	3.9
Sikkim	3.7	2.2	2.0	3.2	2.6
Tamil Nadu	4.9	4.9	4.1	4.0	4.2
Tripura	4.0	3.7	3.8	4.2	3.8
Uttar Pradesh	4.0	3.6	3.8	3.1	4.5
Uttaranchal	3.1	4.4	3.8	3.9	4.3
West Bengal	5.6	5.0	4.9	3.9	3.8
NCT Delhi	7.2	6.7	6.3	5.9	7.0
<b>All States</b> <b>(% of Agg. Dis)</b>	<b>4.7</b>	<b>4.4</b>	<b>4.1</b>	<b>3.6</b>	<b>3.8</b>
<b>All States</b> <b>(% of GDP)</b>	<b>0.77</b>	<b>0.73</b>	<b>0.69</b>	<b>0.72</b>	<b>0.67</b>

Source: Compiled from budget documents of State Governments.

against the target of 25 per cent to be achieved by 2015. In contrast, the debt-GSDP ratio of Punjab is placed at 49.4 per cent in 2003-04 as against a target of 40 per cent in 2006-07. Similarly, the debt-GSDP ratio of Uttar Pradesh is placed at 50.1 per cent in 2003-04 as against a target of 25 per cent by 2017-18.

The PD-GSDP ratio witnessed deterioration in the case of some State Governments during 2003-04, adversely impacting upon the sustainability of their debt.

12. Please see footnote 5. The definitions of debt in the FRL of these State could differ from that adopted in this Study.

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

The extent of preemption of revenue receipts by interest payments, another indicator of debt sustainability, showed a decline during 2003-04 in the case of only six State Governments, two of which (Karnataka and Punjab) which have enacted FRL.

During 2003-04, the ratio of interest payments to revenue receipts of as many as 14 State Governments (as against 13 States in 2000-03) exceeded 18 per cent as recommended by the Eleventh Finance Commission from the viewpoint of ensuring debt sustainability over the medium term. In fact, this ratio exceeded 50 per cent in the case of West Bengal during 2003-04. On the other hand, the ratio of interest payments to revenue receipts was placed below 18 per cent in the case of Chhattisgarh, Goa, Jharkhand and Karnataka during 2003-04; of these only Karnataka has enacted FRL.

The average nominal interest rate on debt exceeded the growth rate of GSDP at current prices for most State Governments during 2000-03 and 2003-04, indicating the unsustainability of their debt positions.

A simple correlation analysis between the real per capita NSDP and the debt-GSDP ratio showed that the correlation coefficient increased from (-) 0.63 in 2000-01 to (-) 0.79 in 2003-04. The correlation coefficient was statistically significant in each year. This indicates that States with low real per capita income usually have high debt-GSDP ratios.

The guarantees issued by the State Governments reveal an increasing trend in recent years (Table XXXII).

### II. Special Category States<sup>13</sup>

The summary table pertaining to the special category States based on the quartile position indicated in Table XXVI (A & B) is provided in Table XXXIII A&B.

13. A distinction is drawn between Special and Non-Special Category States in the context of Plan allocations. The Special Category States are Arunachal Pradesh, Assam, Himachal Pradesh, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttaranchal.

**Table XXXII : Outstanding Guarantees of the State Governments**

(Rs. crore)

States	2000-01	2001-02	2002-03
1	2	3	4
1. Andhra Pradesh	13138	10237	15337
2. Assam	1100	1854	1101
3. Bihar	1157	997	789
4. Gujarat	17301	18723	19001
5. Haryana	8209	9174	7684
6. Himachal Pradesh	1921	4113	2153
7. Jammu and Kashmir	1143	1033	1033
8. Karnataka	12989	11845	13314
9. Kerala	8756	11937	11410
10. Madhya Pradesh	10482	9670	9670
11. Maharashtra	44954	35520	38002
12. Orissa	3787	5309	5499
13. Punjab	6067	6149	18632
14. Rajasthan	11954	12912	14819
15. Tamil Nadu	12388	12004	11918
16. Uttar Pradesh	6391	6268	3601
17. West Bengal	6982	7641	10331
<b>TOTAL</b>	<b>168719</b>	<b>165386</b>	<b>184294</b>

Source: Information received from 17 State Governments.

Six out of the eleven States recorded a revenue deficit during 2003-04; the five revenue surplus States were Meghalaya, Jammu & Kashmir Nagaland, Sikkim and Tripura.

Himachal Pradesh, Manipur and Uttaranchal recorded the highest revenue deficits in relation to their respective GSDP (7 – 9.5 per cent).

The GFD-GSDP was the highest in the case of Arunachal Pradesh, Manipur and Mizoram (19-24 per cent).

The own tax-GSDP ratio was low in the case of Arunachal Pradesh, Mizoram and Nagaland (1 – 1.6 per cent), and high in the case of Assam, Sikkim and Uttaranchal (6 – 8 per cent).

The own non-tax to GSDP ratio was low in the case of Himachal Pradesh, Nagaland and Tripura (less than 1.4 per cent) and very high in the case of Sikkim (30.8 per cent), essentially reflecting the impact of State lotteries.

Table XXXIII A : Summary Position of Special Category States for 2000-03 (Average)

INDICATOR	Q1	Q2	Q3	Q4
<b>(A) RESOURCE GAP</b>				
<b>1. GFD/GSDP</b>	RANGE: 3.6 to 4.1 Assam, Sikkim, Uttaranchal	RANGE: 5.3 to 8.3 Meghalaya, Tripura	RANGE: 8.6 to 9.6 Jammu & Kashmir, Manipur, Nagaland	RANGE: 11.7 to 20.2 Arunachal Pradesh, Himachal Pradesh, Mizoram
<b>2. RD/GSDP</b>	RANGE: -13.6 to -0.8 Arunachal Pradesh, Meghalaya, Sikkim	RANGE: 0.2 to 0.4 Jammu & Kashmir, Nagaland	RANGE: 0.7 to 2.0 Assam, Tripura, Uttaranchal	RANGE: 3.5 to 10.3 Himachal Pradesh, Manipur, Mizoram
<b>3. PD/GSDP</b>	RANGE: -3.8 to 0.8 Assam, Sikkim, Uttaranchal	RANGE: 2.1 to 2.1 Manipur, Meghalaya	RANGE: 2.5 to 4.6 Jammu & Kashmir, Nagaland, Tripura	RANGE: 5.6 to 13.4 Arunachal Pradesh, Himachal Pradesh, Mizoram
<b>4. RD/GFD</b>	RANGE: -805.9 to -23.6 Arunachal Pradesh, Jammu & Kashmir, Sikkim	RANGE: -19.4 to 4.0 Meghalaya, Nagaland	RANGE: 8.8 to 39.7 Manipur, Tripura, Uttaranchal	RANGE: 48.6 to 64.1 Assam, Himachal Pradesh, Mizoram
<b>5. RD/RR</b>	RANGE: -9.6 to -2.7 Arunachal Pradesh, Meghalaya, Sikkim	RANGE: 1.1 to 1.6 Jammu & Kashmir, Nagaland	RANGE: 2.4 to 9.5 Manipur, Tripura, Uttaranchal	RANGE: 11.1 to 35.8 Assam, Himachal Pradesh, Mizoram
<b>(B) REVENUE PERFORMANCE</b>				
<b>6. OTR/GSDP</b>	RANGE: 1.1 to 1.5 Arunachal Pradesh, Mizoram, Nagaland	RANGE: 1.7 to 2.5 Manipur, Tripura	RANGE: 3.3 to 5.1 Assam, Jammu & Kashmir, Meghalaya,	RANGE: 5.6 to 7.8 Himachal Pradesh, Sikkim, Uttaranchal,
<b>7. ONTR/GSDP</b>	RANGE: 1.1 to 1.3 Himachal Pradesh, Manipur, Nagaland	RANGE: 1.5 to 1.6 Tripura, Uttaranchal	RANGE: 1.7 to 2.3 Assam, Jammu & Kashmir, Meghalaya	RANGE: 2.5 to 83.0 Arunachal Pradesh, Mizoram, Sikkim
<b>8. CT/GSDP</b>	RANGE: 10.3 to 16.5 Assam, Himachal Pradesh, Uttaranchal	RANGE: 23.8 to 25.3 Meghalaya, Tripura	RANGE: 31.7 to 33.7 Jammu & Kashmir, Manipur, Nagaland	RANGE: 45.3 to 55.0 Arunachal Pradesh, Mizoram, Sikkim
<b>9. PRB/GSDP</b>	RANGE: -21.5 to -5.9 Arunachal Pradesh, Jammu & Kashmir, Sikkim	RANGE: -4.8 to -4.1 Meghalaya, Nagaland	RANGE: -3.5 to -1.6 Manipur, Tripura, Uttaranchal	RANGE: -1.1 to 3.5 Assam, Himachal Pradesh, Mizoram
<b>(C) EXPENDITURE PATTERN</b>				
<b>10. DEV/GSDP</b>	RANGE: 13.8 to 23.4 Assam, Himachal Pradesh, Uttaranchal	RANGE: 24.0 to 24.7 Meghalaya, Tripura	RANGE: 26.8 to 28.1 Jammu & Kashmir, Manipur, Nagaland	RANGE: 45.7 to 55.8 Arunachal Pradesh, Mizoram, Sikkim
<b>11. NONDEV/GSDP</b>	RANGE: 6.1 to 11.1 Assam, Meghalaya, Uttaranchal	RANGE: 12.6 to 12.9 Himachal Pradesh, Tripura	RANGE: 18.0 to 18.7 Arunachal Pradesh, Manipur, Nagaland	RANGE: 19.0 to 94.2 Jammu & Kashmir, Mizoram, Sikkim
<b>12. SSE/GSDP</b>	RANGE: 8.5 to 13.3 Assam, Himachal Pradesh, Uttaranchal	RANGE: 13.7 to 14.0 Jammu & Kashmir, Nagaland	RANGE: 14.3 to 16.2 Manipur, Meghalaya, Tripura	RANGE: 20.0 to 29.2 Arunachal Pradesh, Mizoram, Sikkim
<b>13. CO/GSDP</b>	RANGE: 1.6 to 4.8 Assam, Himachal Pradesh, Meghalaya	RANGE: 5.0 to 7.5 Manipur, Tripura	RANGE: 8.0 to 9.0 Jammu & Kashmir, Mizoram, Nagaland	RANGE: 10.1 to 17.7 Arunachal Pradesh, Sikkim, Uttaranchal
<b>(D) DEBT/POSITION</b>				
<b>14. DEBT/GSDP*</b>	RANGE: 30.8 to 43.2 Assam, Meghalaya, Tripura	RANGE: 51.8 to 57.3 Arunachal Pradesh, Nagaland	RANGE: 57.3 to 58.8 Jammu & Kashmir, Manipur	RANGE: 63.4 to 75.2 Himachal Pradesh, Mizoram, Sikkim
<b>15 IP/RR</b>	RANGE: 6.0 to 11.4 Arunachal Pradesh, Meghalaya, Sikkim	RANGE: 14.0 to 14.3 Mizoram, Tripura	RANGE: 14.6 to 15.9 Jammu & Kashmir, Nagaland, Uttaranchal	RANGE: 17.2 to 28.8 Assam, Himachal Pradesh, Manipur

\* : Data on Uttaranchal is not available.

Note : Minus (-) sign indicates surplus

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

**TABLE XXXIII B : Summary Position of Special Category States for 2003-04 (Revised Estimates)**

INDICATOR	Q1	Q2	Q3	Q4
<b>(A) RESOURCE GAP</b>				
<b>1. GFD/GSDP</b>	RANGE: -0.1 to 7.6 Jammu & Kashmir, Meghalaya, Tripura	RANGE: 8.0 to 8.6 Assam, Sikkim	RANGE: 8.8 to 16.3 Himachal Pradesh, Nagaland, Uttaranchal	RANGE: 19.4 to 23.9 Arunachal Pradesh, Manipur, Mizoram
<b>2. RD/GSDP</b>	RANGE: -12.6 to -2.3 Jammu & Kashmir, Meghalaya, Sikkim	RANGE: -2.0 to -1.1 Nagaland, Tripura	RANGE: 1.5 to 4.2 Arunachal Pradesh, Assam, Mizoram	RANGE: 7.2 to 9.5 Himachal Pradesh, Manipur, Uttaranchal
<b>3. PD/GSDP</b>	RANGE: -5.3 to 2.2 Jammu & Kashmir, Meghalaya, Sikkim	RANGE: 3.2 to 3.7 Assam, Tripura	RANGE: 4.1 to 10.4 Himachal Pradesh, Nagaland, Uttaranchal	RANGE: 11.6 to 17.6 Arunachal Pradesh, Manipur, Mizoram
<b>4. RD/GFD</b>	RANGE: -147.2 to -23.0 Meghalaya, Nagaland, Sikkim	RANGE: -14.7 to 7.0 Arunachal Pradesh, Tripura	RANGE: 7.6 to 53.0 Assam, Manipur, Mizoram	RANGE: 58.5 to 11513.4 Himachal Pradesh, Jammu & Kashmir, Uttaranchal
<b>5. RD/RR</b>	RANGE: -22.5 to -6.5 Jammu & Kashmir, Meghalaya, Sikkim	RANGE: -5.3 to -4.0 Nagaland, Tripura	RANGE: 2.5 to 16.4 Arunachal Pradesh, Assam, Mizoram	RANGE: 17.5 to 38.7 Himachal Pradesh, Manipur, Uttaranchal
<b>(B) REVENUE PERFORMANCE</b>				
<b>6. OTR/GSDP</b>	RANGE: 1.3 to 1.6 Arunachal Pradesh, Mizoram, Nagaland	RANGE: 1.8 to 2.7 Manipur, Tripura	RANGE: 3.8 to 5.6 Himachal Pradesh, Jammu & Kashmir, Meghalaya	RANGE: 6.1 to 7.9 Assam, Sikkim, Uttaranchal
<b>7. ONTR/GSDP</b>	RANGE: 1.1 to 1.4 Himachal Pradesh, Nagaland, Tripura	RANGE: 1.6 to 1.7 Jammu & Kashmir, Manipur	RANGE: 2.2 to 2.7 Assam, Meghalaya, Mizoram	RANGE: 2.8 to 30.8 Arunachal Pradesh, Sikkim, Uttaranchal
<b>8. CT/GSDP</b>	RANGE: 14.7 to 17.4 Assam, Himachal Pradesh, Uttaranchal	RANGE: 23.4 to 28.4 Meghalaya, Tripura	RANGE: 33.0 to 37.6 Jammu & Kashmir, Manipur, Nagaland	RANGE: 52.5 to 58.4 Arunachal Pradesh, Mizoram, Sikkim,
<b>9. PRB/GSDP</b>	RANGE: -19.9 to -6.7 Jammu & Kashmir, Nagaland, Sikkim	RANGE: -6.3 to -6.0 Meghalaya, Mizoram	RANGE: -5.0 to -0.5 Arunachal Pradesh, Assam, Tripura	RANGE: -0.2 to 3.6 Himachal Pradesh, Manipur, Uttaranchal
<b>(C) EXPENDITURE PATTERN</b>				
<b>10. DEV/GSDP</b>	RANGE: 20.1 to 22.3 Assam, Himachal Pradesh, Tripura	RANGE: 22.8 to 27.8 Jammu & Kashmir, Nagaland	RANGE: 28.0 to 42.9 Manipur, Meghalaya, Uttaranchal	RANGE: 54.0 to 63.5 Arunachal Pradesh, Mizoram, Sikkim
<b>11. NONDEV/GSDP</b>	RANGE: 11.7 to 12.5 Assam, Meghalaya, Tripura	RANGE: 14.0 to 14.4 Himachal Pradesh, Uttaranchal	RANGE: 17.2 to 19.2 Jammu & Kashmir, Manipur, Nagaland	RANGE: 20.0 to 42.8 Arunachal Pradesh, Mizoram, Sikkim
<b>12. SSE/GSDP</b>	RANGE: 11.8 to 13.9 Himachal Pradesh, Jammu & Kashmir, Tripura	RANGE: 14.2 to 15.3 Assam, Nagaland	RANGE: 15.8 to 22.0 Manipur, Meghalaya, Uttaranchal	RANGE: 28.4 to 33.7 Arunachal Pradesh, Mizoram, Sikkim
<b>13. CO/GSDP</b>	RANGE: 3.1 to 6.0 Assam, Himachal Pradesh, Meghalaya	RANGE: 8.6 to 8.7 Jammu & Kashmir, Tripura	RANGE: 10.8 to 16.8 Manipur, Mizoram, Nagaland	RANGE: 21.2 to 77.5 Arunachal Pradesh, Sikkim, Uttaranchal
<b>(D) DEBT POSITION</b>				
<b>14. DEBT/GSDP*</b>	RANGE: 33.7 to 44.2 Assam, Meghalaya, Tripura	RANGE: 56.2 to 61.6 Arunachal Pradesh Jammu & Kashmir,	RANGE: 64.3 to 66.9 Manipur, Nagaland	RANGE: 71.7 to 87.2 Himachal Pradesh, Mizoram, Sikkim
<b>15. IP/RR</b>	RANGE: 7.6 to 10.8 Arunachal Pradesh, Meghalaya, Sikkim	RANGE: 12.3 to 12.9 Jammu & Kashmir, Nagaland	RANGE: 13.2 to 18.1 Manipur, Mizoram, Tripura	RANGE: 18.4 to 38.5 Assam, Himachal Pradesh, Uttaranchal

\* : Data on Uttaranchal is not available

Note : Minus (-) sign indicates surplus



The debt-GSDP ratio was the highest in the case of Sikkim and Mizoram (over 70 per cent).

The ratio of interest payments to revenue receipts exceeded 18 per cent in the case of Assam, Himachal Pradesh, Manipur and Uttaranchal, indicating that their debt position tended to be unsustainable.

The average nominal interest rate on debt also exceeded the growth rate of GSDP at current prices in the case of many special-category State Governments, underlining the unsustainability of their debt.

## **Section IV**

### **Issues and Perspectives**

#### **1. Fiscal Consolidation**

The emerging trends in the consolidated fiscal position of the State Governments show that (1) there was a steady and sizable deterioration in State Government finances over the 1990s, as reflected in various fiscal indicators; (2) a slow movement towards correction of fiscal imbalances was discernable during the three-year period 2000-01 to 2002-03, facilitated by the reforms undertaken by the States; (3) the underlying weaknesses in State Government finances, however, persisted as the magnitude of fiscal imbalances generally remained much higher than the levels prevailing in the mid-1990s; (4) the direction of fiscal correction saw a reversal during 2003-04 partly on account of one-off factors essentially relating to the settlement of dues of the State Electricity Boards aimed at strengthening the power sector; and (5) the correction envisaged in the budget estimates for 2004-05 seeks to reduce the fiscal imbalances (in relation to GDP) to the levels prevailing around the mid-1990s.

Keeping in view the discernible deterioration in fiscal imbalances in 2003-04 following a phase of brief correction during the previous three years, the need for an orderly fiscal correction, as envisaged in the budget estimates for 2004-05, cannot be over-emphasised. This would be

necessary not only from the point of view of the sustainability of fiscal policies at the individual State level, but also from the viewpoint of overall macroeconomic stability, given that the GFD of States has accounted for around 44 per cent of the combined GFD of the Centre and States in recent years.

The envisaged correction in the revenue deficit during 2004-05 is contingent upon, *inter alia*, a decline in the ratio of revenue expenditure to GDP to 13.4 per cent and the persistence of current transfers from the Centre at the previous year's level of around 4.6 per cent of GDP. These projections may be viewed in the context of a steady annual decline of 0.2 percentage points in the revenue expenditure to GDP ratio beginning 2000-01 to 13.6 per cent in 2002-03, followed by a sharp upsurge to 14.5 per cent in the following year mainly on account of the (one-time) transactions relating to the power sector. Similarly, it may be noted that, barring the sharp hike to 4.6 per cent of GDP in 2003-04, current transfers from the Centre have hovered around 4.2 per cent of GDP in the initial three years of the present decade. It is expected that in line with the proposals in the Union Budget 2004-05 and the NCMP, current transfers from the Centre to the States would remain buoyant and facilitate the envisaged fiscal correction at the State level.

It is pertinent to note that except for Uttar Pradesh, the other four States that have enacted Fiscal Responsibility Legislation, had recorded a decline in their revenue deficit in 2003-04 from the respective levels in the previous year. The move towards rule-based fiscal policy appears to be gathering momentum as three more State Governments have announced their intention to enact Fiscal Responsibility Legislation. It would be useful if the remaining States could expedite similar initiatives. It may be recalled that a Working Group comprising Finance Secretaries of States that have already enacted the Fiscal Responsibility Legislation (or placed the bill before the Legislature), and a representative each from the Central Government and the Reserve Bank was constituted in October 2003 to draft a model fiscal responsibility legislation at the State level. The draft

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

report of the Group was discussed at the last conference of State Finance Secretaries in August 2004. The report would be finalised after taking into account the comments of the State Finance Secretaries.

The Centre's Fiscal Reforms Facility, under which States frame their MTFRPs, is also an important initiative to encourage and facilitate fiscal reforms at the State level. The experience with MTFRP, however, indicates, *inter alia*, that the pace of reform at the State level has been slower than expected, as the amount of funds released so far, is relatively small compared to the size of the corpus. It may be worthwhile to review the efficacy of such incentive-based schemes in the context of the expected enactment of fiscal responsibility legislation by the State Governments, progressively in the future.

### 2. Debt Sustainability

The sharp increase in the debt-GDP ratio from around 22 per cent in 1999-2000 to around 29 per cent in 2003-04 brings the issue of debt sustainability of State Governments to the fore. Interest payments on debt have, in fact, accounted for over 25 per cent of revenue receipts in the revised estimates for 2003-04 as against 18 per cent recommended by the Eleventh Finance Commission from the viewpoint of ensuring debt sustainability in the medium term. Concerns about the sustainability of the debt could possibly have adverse implications in terms of inadequate response of the market to future issues of State Government loans and widening of the spread from benchmark Central Government securities of comparable maturity. In fact, as indicated in the Mid-Term Review of Annual Monetary and Credit Policy for the year 2004-05, *"In the recent period, there have been some instances of under-subscription to the State Government issues despite easy liquidity conditions. This inadequate response on the part of the market participants once again underlines the need for prudent fiscal management at the State level to ensure completion of the approved borrowings of the State Government. In*

*this context, the persistence of large aggregate borrowings of the Central and State Governments continues to be a matter of concern in terms of its possible adverse impact on the desired acceleration in growth that is consistent with stability, as also from the point of view of ensuring efficient monetary and debt management."*

The repayment schedule of market loans also has a bearing on the future volume of gross borrowings and hence on the sustainability of debt. The repayment of additional allocations of market borrowings to the States during 2002-03 to 2004-05 would add to the pressure on gross market borrowings in the future. It is also evident that the existing humps in the repayment schedule of market loans during the period 2007-08 to 2013-14 have been aggravated to an extent by the issue of power bonds. It may be useful for the remaining States to establish Consolidated Sinking Funds in order to meet such repayments without undue pressure on the budgets. So far, 13 States have set up the Consolidated Sinking Fund.

A related issue of concern is the substantial increase in the liabilities of the State Governments through Small Savings. These high-cost Small Savings loans from the NSSF are outside the purview of Article 293 (3) of the Constitution which requires the State Governments to seek the permission of the Centre to access the market for borrowing as long as they are indebted to the Centre. Similarly, the volume of negotiated loans from banks and financial institutions has witnessed an upsurge in recent years. As a consequence, the overall level of borrowing of the State Governments has remained beyond the purview of any administrative control, which is evident from the unabated increase in the GFD of many of the State Governments. It has been observed that State Governments mobilise substantial amounts of off-budget borrowings through Special Purpose Vehicles (SPVs). In this connection, it is noteworthy that the Fiscal Responsibility Legislation (FRL) of some of the State Governments already contain provisions relating to a cap on the debt-GSDP ratios as also on the guarantees. It is expected that the progressive adoption of such FRL by other State

Governments would invoke discipline with regard to borrowings.

Further, it is being increasingly recognized that a major factor impeding an in-depth analysis of the debt position of the State Government is the absence of unanimity on the definition and composition of debt. Compounding this problem is the lack of uniformity, comprehensiveness and transparency in the reporting of data on various categories of debt in the budget documents of the State Governments. There is also the unresolved issue of compiling data on an 'extended' definition of debt incorporating contingent liabilities, off-budget borrowings and pension liabilities. A Working Group has been recently constituted by the Reserve Bank with representation from select State Governments, the Government of India, the office of the Comptroller and Auditor General of India and the Controller General of Accounts, which would examine some of these issues and work out a model estimation methodology for compilation of data on State Government liabilities.

### 3. Loans from the Centre *versus* Open Market Loans by States

Central loans to States (excluding Small Savings loans) have hovered around 1.2 per cent of GDP since the 1990s. The Hon'ble Finance Minister in his Union Budget Speech 2004-05 stated, "*I also propose to consult the States on allowing them to increase their open market borrowings and reduce their dependence on loans from the Central Government.*" In this regard, there are some issues that merit attention. As mentioned earlier, there have been some instances in recent years of under-subscription to the market borrowings of the State Governments. A successful transition towards greater reliance on market borrowings by States would, however, be contingent upon the markets perceiving clear evidence of improvement in the financial position of the State Governments.

The spread between the interest rate on Central loans to States and the weighted average yield on Central market loans increased from 1 percentage

point in 1997-98 to over 5 percentage points in 2002-03 and is placed at around 3.5 percentage points in 2004-05. Moreover, the average interest rate on Centre's outstanding liabilities is estimated to have declined to 7.5 per cent in 2004-05, and remains lower than the present interest rate on loans from the Centre to the States (9 per cent with effect from April 1, 2004).

It may be added that the international experience seems to indicate that exclusive reliance on market discipline for subnational government borrowings, though appealing in principle, may not be appropriate in some circumstances. This is because the conditions for its effective working (*viz.*, (i) markets are free and open; (ii) adequate information on the borrowers financial profile should be available to potential lenders; (iii) there is no perceived chance of bailouts; and (iv) the borrower should have institutional structures that ensure adequate policy responsiveness to market signals before reaching the point of exclusion from new borrowing) are, on many occasions, not realised in practice in many cases. Market discipline, however, can usefully complement other forms of borrowing controls. In this connection, greater transparency and dissemination of information on recent and prospective developments in the finances of subnational governments is highly desirable.

### 4. Revenue Mobilisation

Given the downward rigidities in committed expenditures and the need to enhance developmental spending, it is evident that the success of fiscal consolidation efforts at the State level is critically contingent upon fiscal empowerment in respect of revenue mobilisation powers. In fact, the Reserve Bank's Annual Report for 2000-01 had stated that, "*the path to durable fiscal consolidation is through fiscal empowerment i.e. by expanding the scope and size of revenue flows into the budget.*" In this context, while it is noteworthy that the States' own tax revenue, as a ratio to GDP, has shown an upward trend since the 1990s, it is at best marginal. In fact, according to the budget estimates for 2004-05, the ratio of States'

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

own tax to GDP is placed at the previous year's level of 5.9 per cent. The State Governments, therefore, need to reinvigorate the efforts to improve its own tax revenues. It is expected that the on-going initiatives at rationalisation of tax structure and computerisation of the tax departments by most State Governments would facilitate the process. The experience of Haryana highlights the positive impact of VAT on tax revenues. The Union Budget 2004-05 announced that VAT would be implemented on April 1, 2005. Many States have already completed the preparatory work relating to the implementation of VAT. A Empowered Committee of State Finance Ministers is examining various aspects of VAT implementation. In the meanwhile, the remaining States may need to expedite the necessary groundwork so that the VAT could be implemented without any further delay. Given the increasing share of services sector in GDP, the enactment and implementation of the proposed Constitutional amendment to integrate services into the tax net in a comprehensive manner would also help to boost revenues of the State Governments. Finally, States may need to take corrective measures to address the declining shares of Profession Tax and Electricity Duty in total own tax revenues in the recent period.

Non-tax revenues have clearly been an area of debility in State finances. Inappropriate user charges have led to dismally low cost recoveries, particularly in respect of social services. Cost recovery in respect of economic services is relatively better, although the large volume of power subsidies has been a chronic problem. In this context, it is expected that the on-going power sector reforms, including the setting up of SERCs, would help to bring power tariffs in line with commercial principles over a period of time. Furthermore, it is expected that the one time settlement of dues of the State Electricity Boards during 2003 would help them start afresh based on sound principles of financial management. Improvement in the financial performance of other State Public Sector Undertakings would also be critical to step-up the return on investment from its abysmally low level.

## 5. Expenditure Management

A disconcerting aspect of State Government finances since the 1990s is that while developmental expenditure and capital outlay, as ratios to GDP, have hovered between 9 -10 per cent and 1.5 - 2 per cent, respectively, non-developmental expenditure (comprising, *inter alia*, interest payments, pensions and administrative services), as a ratio to GDP, has shown noticeable increase over the last few years and was at 6.4 per cent in 2003-04. In fact, during 2004-05, the reduction in the revenue deficit and GFD is expected to be brought about without any change in the ratio of non-developmental expenditure to GDP.

A sizable reduction in non-developmental expenditure may not be feasible in the short-term, given the committed nature of many of its constituent items. Within non-developmental expenditures, pension payments are likely to increase in the future in the context of the demographic changes. It is noteworthy that some of the State Governments have initiated the creation of pension funds based on defined contributions, which could alleviate the pressure on the budget. As far as interest payments are concerned, the Debt Swap Scheme has brought about definite savings on interest costs. Additional savings may be forthcoming in case the Scheme is extended to negotiated loans from NABARD and other agencies as announced in the Union Budget for 2004-05. It is, however, well recognised that such schemes provide only a temporary palliative, and a durable reduction in interest payments would occur *pari passu* with a reduction in outstanding debt. On the other hand, moderation in administrative and establishment expenditures may be feasible if the initiatives taken by some of the States with regard to the restructuring and redeployment of staff, gain wider acceptability and momentum.

As far as developmental outlays are concerned, it is evident that social sector expenditures have declined in terms of GDP. Provisions for education and health, as ratios to GDP, have declined steadily and are placed as low as 2.4 per cent and 0.7 per cent, respectively, in 2004-05. In line with the

entrenched developmental role of the States and in the context of NCMP, it is also imperative that States not only increase the coverage but also improve the efficiency of their developmental outlays, particularly in respect of education and health. As explained earlier, this process could be facilitated if the user charges on such public services are appropriately raised to ensure long-term viability.

A reorientation of expenditure towards productive purposes may necessitate the adherence to the principles of public expenditure management. In this context, the international experience indicates a wide variety of techniques including placing of limits on certain expenditures, prioritisation of expenditures, greater decentralisation of executive functions, improved cash management and greater accountability in the delivery of services against specified targets. The adoption of some of these principles could facilitate a qualitatively superior process of fiscal consolidation.

## 6. Infrastructure Financing

As pointed out in successive Annual Reports of the Reserve Bank, the financing requirements of infrastructure as a whole are massive and pose serious problems in the context of the ability to raise more resources both by the public and private sector.

The India Infrastructure Report (IIR) (1996) had estimated the infrastructure requirements of the Indian economy to be around US \$ 215 billion for the period 2001-02 to 2005-06. About 85 per cent was expected to be met through domestic financing and 15 per cent by external saving, equiproportionally divided between debt and equity. The IIR had envisioned the commercialisation of infrastructure projects as a solution to the unlocking of domestic resources.

In India, financing of infrastructure is still dominated by the public sector, except in telecommunications. Budget constraints and sub-optimal pricing are the principal impediments to public investment in infrastructure. Opportunities

for private sector financing in areas previously in the exclusive domain of the Government have expanded not only through the sale equity in State enterprises but also through inviting private parties for undertaking greenfield projects. Private sector participation in infrastructure financing has, however, been grossly inadequate. There is a lack of commercialisation in infrastructure sectors due to inadequate reforms in the area of user charges, cross subsidisation, lack of structured financing options to mitigate the risks involved and underdeveloped financial and capital markets. It is, however, important to note that the Government has significantly shifted away from the direct production of public goods and is also focusing on the regulatory and policy framework and private-public partnership to generate adequate provision of public goods.

In the above context, it may be pertinent to recall the observations in the Reserve Bank's Annual Report (1996-97), "*Currently, the private sector finds regulatory environment and legal as well as institutional framework non-transparent and complex for its entry. The problem is compounded by mix-up of the roles as between the owner and regulator in public domain. These factors in conjunction with the virtual domination of public sector in long-term contractual saving in household sector, and lack of securitisation of debt seem to have contributed to inadequacies in investment in infrastructure. Injection of resources in public sector to expeditiously complete the ongoing projects on a selective basis and a more transparent as well as a definitive policy on ownership, regulation and financing to attract private investor interest, both domestic and foreign, are some of the areas where initiatives are needed. At the same time, full cost recovery allowing for transparent, and explicit subsidisation where needed, would make possible adequate flow of resources to this critical area.*" Even though there have been some regulatory and legal changes in the subsequent period, the import of the above observations still merits consideration.

Infrastructural projects are prone to variety of risks beyond the traditional management and technical risks. The free rider problem and political

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

considerations create appropriability risks. Financial and legal risks arise from non-recourse financing, complex payment mechanisms and imperfect credit enhancement. There are also instrument-specific risks arising from maturity mismatches, exposure to market risk, restrictions on assignability and charge creation. Evolving appropriate mechanisms to manage these risks holds the key to releasing resources for financing infrastructure.

The Reserve Bank has, over the years, liberalised term loan financing by banks for infrastructure with recourse to finance through funds raised by way of subordinated debt, take out financing, direct financing, investment in infrastructure bonds and guarantees. Banks have been allowed to contribute to the equity capital in infrastructure projects and lend to special purpose vehicles (SPVs) in the private sector for directly undertaking infrastructure projects. The Securities and Exchange Board of India (SEBI) has, over the years, extended relaxations for public issues by infrastructure companies regarding size, pricing, mode and minimum subscription of issues.

The experience since the late 1990s suggests that a key prerequisite for the evolution of institutional arrangements for infrastructure financing is the development of the capital market. The central issue is not the adequacy of funds but the convergence of investment horizons of ultimate savers and borrowers in the economy. This, in turn, warrants intensifying reforms in insurance and pension funds which provide a natural hedge for the risks inherent in the financing infrastructure.

Inadequate investment in infrastructure has constrained the growth and development of the States. Several States have, however, proposed in their budgets, projects/schemes to develop the infrastructure, at times with the help of multilateral agencies. The States would need to strengthen their finances through fiscal, structural and institutional reforms which would enable them to release adequate budgetary resources as also enable them to mobilise funds more easily for financing infrastructure.

In the above context, the following observations of the Economic Survey of the Government of India (2003-04), are noteworthy, *“As is well known, enormous financial investments are required to bring India’s infrastructure up to world standards. For these investments to come about, a sound policy framework is required, which emphasises sound enforcement of user charges. Conversely, once sound policies fall into place, we may expect a sharp payoff in terms of an improvement in the flow of investment. To the extent that these investments are undertaken by the private sector, this is particularly beneficial given the fiscal constraints that limit the ability of the State to engage in those expenditures.”*

### 7. Budget Integrity and Transparency

The persistently large deviations between the budget estimates and the accounts data particularly in respect of revenue receipts of the State Governments raise serious concerns since these adversely impact upon the credibility of the budget estimates and preclude a proper assessment of the likely fiscal outcome for the year. It may, therefore, be useful to improve upon the entire budget estimation process and methodology.

It has also been observed that budget documents of all the State Governments do not provide adequate details on their outstanding liabilities, guarantees and off-budget borrowings. Data on wages and salaries, operation and maintenance expenditures, subsidies, and the terms and conditions of negotiated loans from banks and financial institutions are also not usually provided. The recommendations of the Core Group on Voluntary Disclosure Norms for State Governments (2000) assume significance in this regard. The dissemination of such information through the State budgets would not only facilitate policy formulation but also help investors to take informed decisions regarding the health of State finances.

In sum, the sharp deterioration in fiscal imbalances during 2003-04 was mainly a reflection

of one-off factors to shore-up the finances of State Electricity Boards. The projected improvement in the fiscal situation in 2004-05 is largely contingent upon the enhanced devolution and transfers from the Centre as well as the containment of the growth in revenue expenditures. The weaknesses in State Government finances have, however, persisted and are manifest mainly in the sluggish non-tax revenues, downwardly rigid non-developmental committed expenditures, and inadequate allocations

for education, health and infrastructure. It is increasingly evident that fiscal empowerment holds the key to enduring fiscal correction and to provide adequate resources to finance developmental spending. Self-regulation through the expeditious enactment and implementation of fiscal responsibility legislation and other institutional reforms appear to be a pragmatic approach to improve the fiscal condition of States.

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

### Annex-1 Major Policy Initiatives Proposed in the State Budgets for 2004-05

State	Fiscal	Institutional	Sectoral
1. Andhra Pradesh	<ul style="list-style-type: none"> <li>• Revitalising State and District level Audit Committees to ensure better audit compliance.</li> <li>• An additional subsidy has been provided for supply of free power to farmers. Outstanding arrears of agricultural farmers have also been waived.</li> <li>• Devolve Rs.200 crore to Panchayati Raj Institutions based on recommendations of Second State Finance Commission.</li> <li>• Special package to rescue families of farmers who committed suicides due to crop failures or debt trap.</li> <li>• Modify expenditures in favour of developmental and infrastructure spending and contain non-plan expenditure.</li> <li>• Address key issues of greater financial accountability.</li> </ul>	<ul style="list-style-type: none"> <li>• Agriculture Technology Mission will be set up immediately to focus on improving efficiency factors.</li> <li>• A new department "Rain-Shadow Development Department" has been established for emphasis on development of rain-shadow areas.</li> </ul>	<ul style="list-style-type: none"> <li>• 26 irrigation projects are planned to be completed within 5 years.</li> <li>• Engaged with World Bank to fund Urban Programme for Advancement of Household Income (UPADHI) Andhra Pradesh Urban Services for Poor (APUSP) programmes in all 118 Urban Local bodies.</li> <li>• A special fund of Rs.300 crore was raised through HUDCO for financing A.P. Urban Infrastructure Development Project and other projects.</li> </ul>
2. Arunachal Pradesh	<ul style="list-style-type: none"> <li>• Adhere to strict financial discipline and ruthlessly curb unnecessary and unproductive expenditure.</li> <li>• Proposes to raise additional revenue by increase in quantum and efficiency of revenue raising departments.</li> <li>• APST students will be exempted from 25 per cent they pay for text books.</li> </ul>	<ul style="list-style-type: none"> <li>• MLA Local Area Development Fund is increased from Rs.20 lakh to Rs. 50 lakh.</li> <li>• A revolving fund to meet the expenditure of salaries of school teachers working on a contractual basis under Sarva Shiksha Abhiyan (SSA).</li> <li>• Assured Career Progression scheme implemented for Government employees stagnating in a particular scale.</li> </ul>	<ul style="list-style-type: none"> <li>• During July-September specified amounts of rice, salt and soap to be distributed free to target group comprising poor, downtrodden and needy people of interior areas not covered under BPL category.</li> </ul>
3. Assam	<ul style="list-style-type: none"> <li>• Exempt the flood affected people from payment of land revenue.</li> <li>• Transfer the salary burden worth Rs.700 crore from plan to non-plan by normalisation of</li> </ul>	<ul style="list-style-type: none"> <li>• Introduce a legislation for protection and insurance cover of the unorganised labour community.</li> <li>• C o n t e m p l a t i n g introduction of judicious</li> </ul>	<ul style="list-style-type: none"> <li>• Public sector reforms have been keenly addressed by the budget with recommendations of the Public Sector Reform Committee submitted earlier. The various steps suggested are the OTS route, Voluntary Retirement</li> </ul>



State	Fiscal	Institutional	Sectoral
	<p>over 75,000 posts during 3 years 2002-03 to 2004-05.</p> <ul style="list-style-type: none"> <li>• To address the problem of contingent liabilities by guaranteeing Institutional loans, Rs.170 crore budget for the One Time Settlement (OTS) route that is in vogue for 3 years.</li> <li>• Initiated steps for rationalisation of the land revenue system.</li> <li>• Introduce a self assessment scheme and simplify existing assessment system and bring in more transparency and compliance in tax administration.</li> <li>• Extend the scope of the nascent user fee system.</li> </ul>	<p>pension reforms and creation of a pension fund.</p> <ul style="list-style-type: none"> <li>• Negotiating loan of US\$ 250 million for Assam Governance and Public Resource Management Programme for financial restructuring and institutional reforms leading to fiscal consolidation and stabilisation of State Government.</li> <li>• Introducing the Assam Rural Health Regulatory Authority Bill 2004.</li> <li>• Tax offices have been computerised and connected. Further, a project to computerise the treasuries and sub-treasuries is on.</li> <li>• The Government intends to enact the Fiscal Responsibility Legislation and has constituted a Task Force for drafting the Bill and 5-member High Powered Committee to finalise it by the end of the year.</li> <li>• Proposal to effect certain administrative changes and enhancement of rates to augment from State Excise.</li> </ul>	<p>Scheme and Privatisation in various forms.</p> <ul style="list-style-type: none"> <li>• Cross settlement of outstanding dues of ASEB to the State Government and vice versa.</li> </ul>
4. Bihar	<ul style="list-style-type: none"> <li>• New Excise Policy is being framed to increase revenue under State excise duties.</li> <li>• Registration process for business establishments/shops has been simplified and Self Tax Assessment Scheme has been introduced.</li> </ul>	<ul style="list-style-type: none"> <li>• Provident Fund Directorate and District Provident Fund Offices have been computerised.</li> <li>• Stamp Regulation 2004 has been put into place to introduce franking machine to prevent use of forged stamp papers.</li> <li>• Bihar Mineral Regulation 2003 has been implemented to shun illegal mining.</li> <li>• State Auditing Services has been instituted for expeditious auditing work.</li> </ul>	

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

State	Fiscal	Institutional	Sectoral
		<ul style="list-style-type: none"> <li>All treasuries and sub-treasuries have been computerised for faster transmission of data.</li> </ul>	
5. Chhattisgarh	<ul style="list-style-type: none"> <li>Establishment cost to be kept within a limit.</li> <li>Rationalisation in tax rates, taxation system to be made easier and transparent.</li> </ul>	<ul style="list-style-type: none"> <li>Constitution of Chhattisgarh Housing Construction Board for solving housing problems of weaker and middle income classes.</li> <li>Separate Tribunal to be set up for sorting out problems relating to commercial taxes.</li> </ul>	<ul style="list-style-type: none"> <li>Irrigation capacity to be increased substantially by undertaking incomplete and varying sizes of irrigation projects,</li> <li>Government to give guarantees of Rs.429 crore to State Electricity Board to seek loans from Rural Electrification Corporation for setting up new power projects.</li> </ul>
6. Goa	<ul style="list-style-type: none"> <li>Comprehensive medical scheme having universal coverage of entire population.</li> <li>Provides for non-specific grants to zilla parishads for developmental works.</li> <li>The Goa Gram Samridhi Yojana launched to provide additional financial support to the village panchayats.</li> <li>Rationalise luxury and sales tax structure.</li> </ul>	<ul style="list-style-type: none"> <li>Set up a special fund to compensate displaced people of development projects.</li> <li>Set up a separate Department for tribal welfare.</li> <li>Formation of ST Corporation.</li> <li>Introduce legislation to provide a single window clearance to employment oriented schemes.</li> <li>Set a training institute to train Government employees at various levels for providing good governance.</li> <li>Goa Employment Board is being set up and made operational.</li> <li>Set up an Asset management cell for proper management of Government assets – both land and buildings.</li> <li>Committee of experts would be set up to examine modifications in the excise act and laws.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce a new scheme to provide differently abled people with gainful employment.</li> <li>Proposal for a scheme to provide computers to the teaching community.</li> <li>Several infrastructure works have been considered.</li> <li>To improve reliability of power supply and ensure consumer satisfaction, a new scheme sanctioned by the Ministry of Power for SCADA/DMS, Consumer care with communication system will be taken up for implementation.</li> <li>Set up an Aquaculture estate for integrated development of fisheries.</li> <li>A revitalisation package for the State PSEs is being worked out to turn loss-making units into profit with State Govt. providing interest subsidy.</li> </ul>

State	Fiscal	Institutional	Sectoral
		<ul style="list-style-type: none"> <li>• Proposal under consideration for fishermen's welfare fund to provide relief during lean/ban period and during natural calamity.</li> </ul>	
7. Gujarat	<ul style="list-style-type: none"> <li>• Taxation policy based on reform through rationalisation, simplification and transparency in the tax structure.</li> <li>• Farmers to benefit from full exemption of electricity duty.</li> </ul>	<ul style="list-style-type: none"> <li>• Constituted the Second Finance Commission for strengthening the financial administration of the local governments.</li> </ul>	<ul style="list-style-type: none"> <li>• Provision for an ambitious scheme for providing water to dry land and dry underground and double the income of farmers.</li> <li>• Decided to undertake water supply and sanitation sector reform programme in all the districts.</li> <li>• Start Amritdhara scheme for making available safe drinking water to everyone in municipalities.</li> <li>• Plan to support a major thrust towards the establishment of a gas-based economy in Gujarat.</li> <li>• Implement Matruvandana Scheme to remove deficiency of nutrients in adolescent girls and set up health service organisation/ set up in urban/municipal areas.</li> <li>• Introduce Swayam Pramanikaran Sah Sankalit Varshik Patrak Yojana by adopting the approach to abolish Inspector-Raj to remove hardships of people.</li> <li>• Two Special Economic Zones at Mundra and Dahej with the enactment of Special Economic Zone Act.</li> <li>• Two Garment Parks and Three more Industrial Parks for diamonds and jewellery with collaboration of India.</li> <li>• Identified three zones for development planning.</li> <li>• Implement 'Annapurna Scheme' of Government of India wherein infirm, destitute and old</li> </ul>

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

State	Fiscal	Institutional	Sectoral
			persons above 60 years having no source of income shall be covered.
8. Haryana	<ul style="list-style-type: none"> <li>To supplement resources of Power utilities, a one time settlement of outstanding dues of power companies to CPSUs under which tax-free bonds have been issued.</li> <li>Adopted a composite strategy of revenue augmentation, expenditure curtailment and debt management.</li> </ul>	<ul style="list-style-type: none"> <li>State Government has decided to transfer the share of local bodies in LADT proceeds from the current year for undertaking urban development works.</li> </ul>	<ul style="list-style-type: none"> <li>Implement National Agriculture Insurance Risk from kharif 2004.</li> <li>Setting up a Special Economic Zone in Gurgaon district to boost exports and facilitate FDI.</li> <li>World Bank assisted Technical Education Quality Improvement Project has been sanctioned for promoting academic excellence.</li> </ul>
9. Himachal Pradesh	<ul style="list-style-type: none"> <li>State Government has signed MoU with the Govt. of India in order to make the State eligible for release of withheld portion of Revenue Deficit Grant of additional central assistance.</li> <li>Proposal to rationalise Excise Law and regulations.</li> <li>To ensure equitable incidence of tax on transported goods, distance based three-tier system to be replaced by more rational two-tier system.</li> </ul>	<ul style="list-style-type: none"> <li>Proposes to introduce a bill on Fiscal Responsibility and Budget Management Act.</li> <li>Proposes to bring a legislation to regulate appointments and prohibit irregular appointments in offices and establishments under the control of State Government.</li> <li>Propose to give more powers, functions and authority to Panchayats and urban local bodies. Collection of revenue would be entrusted with panchayats who would retain the same for development activities.</li> </ul>	<ul style="list-style-type: none"> <li>Initiate in a phased manner the process of school rationalisation and redeployment of human resources.</li> </ul>
10. Jammu & Kashmir	<ul style="list-style-type: none"> <li>Fiscal strategy of wiping out non-plan revenue deficit and then try build surpluses on the non-plan revenue account. Specifically, spend more on development works while reducing non-plan expenditure, improve quality of spending and speed of execution of work, put in place a more efficient inter-temporal cash management system.</li> <li>Proposal to rationalise the stamp duty structure.</li> </ul>	<ul style="list-style-type: none"> <li>Proposal to the Government of India to privately place Government securities with Jammu &amp; Kashmir Bank and a one time grant from Government of India. Further, there will be a new MoU with J&amp;K Bank such that all terms and conditions are same as the System of Ways and Means facility of the RBI with all other States.</li> <li>J&amp;K Bank to be made a recognised institution for</li> </ul>	<ul style="list-style-type: none"> <li>Proposal for the regulation of liquor sales to be restructured.</li> </ul>

State	Fiscal	Institutional	Sectoral
	<ul style="list-style-type: none"> <li>• Proposal suggesting an amnesty scheme for the liquidation of arrears of power dues and water tax.</li> <li>• Augment resources through rationalisation of tax structure by easy tax compliance.</li> <li>• Amnesty schemes for several taxes and duties.</li> </ul>	<p>financing its Annual Plan.</p> <ul style="list-style-type: none"> <li>• Set up an Economic Reconstruction Agency (ERA) to start and speedily execute special projects.</li> <li>• An Assets Management Committee will be set up for implementing the decisions pertaining to restructuring of the corporations and disposal of identified assets of PSUs.</li> </ul>	
11. Jharkhand	<ul style="list-style-type: none"> <li>• Registration fee to be reduced, changes in commercial tax structure, modernisation in tax collection system under transport to be introduced.</li> <li>• Introduction of self-assessment tax scheme for small business man.</li> <li>• Tripartite agreement (Centre, RBI and State Government) has been signed for making payment of old dues by issuing long-term power bonds.</li> </ul>	<ul style="list-style-type: none"> <li>• SBI Capital has been appointed to advise on reconstitution of Jharkhand State Electricity Board.</li> <li>• Treasuries/PF Directorate to be computerised.</li> <li>• Constitution of State Finance Commission to strengthen finances of local bodies and make them self-dependent.</li> <li>• State Health Policy to be introduced.</li> </ul>	<ul style="list-style-type: none"> <li>• Jharkhand State Electricity Regulatory Commission has notified power tariff structure for the first time.</li> <li>• Software technology and Apparel Parks to be set up</li> <li>• E-Governance to have high priority.</li> </ul>
12. Karnataka	<ul style="list-style-type: none"> <li>• The fiscal policy is aimed at rapid economic growth with equity and based on 7 key elements. These are (i) achieving significant increase in tax and non-tax resource mobilisation (ii) ensuring visible and sustained reduction in non-development expenditure; (iii) enhancing allocations on development expenditure in key social sectors; (iv) enforcing efficient subsidy management across sectors; (v) improving the productivity of public expenditure; (vi) ensuring Fiscal Responsibility with strict adherence to Medium Term Fiscal Plan and ensuring compliance of the Karnataka Fiscal responsibility Act; (vii) strengthening institutional measures against corruption to</li> </ul>	<ul style="list-style-type: none"> <li>• Propose to simplify tax administration and encourage better compliance.</li> <li>• Recommendations of the Revenue Reforms Commission on Non-Tax Revenues will be examined for expeditious implementation.</li> </ul>	<ul style="list-style-type: none"> <li>• Providing credit to the farmers through the cooperative banks at 6 per cent of interest.</li> <li>• No compound interest or penal interest on crop loans to be charged by cooperative institutions.</li> <li>• Insurance scheme for small and marginal farmers and agricultural labourers called “Sanjeevani” could be evolved.</li> <li>• Implementation of the recommendations of the High Power Committee on Regional Imbalance and a sharper focus on the development of Northern Karnataka.</li> <li>• Several power sector reforms</li> </ul>

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

State	Fiscal	Institutional	Sectoral
	<p>prevent leakage of revenue on the resource and expenditure side.</p> <ul style="list-style-type: none"> <li>• State fully prepared to introduce VAT from April 1, 2005 and also computerise all the check posts and also interlink them.</li> <li>• Thrust of tax effort is two-fold; first to reduce the burden of taxes by reducing the incidence of taxation and second to rationalise tax rates by reducing the number of slabs.</li> </ul>		<p>contemplated to reduce losses and subsidy.</p>
13. Kerala	<ul style="list-style-type: none"> <li>• Debt reduction will be a primary focus of fiscal reforms.</li> <li>• Local governments have been exempt from Treasury restrictions.</li> <li>• Follow a policy to encourage and enforce tax compliance without introducing new tax and streamlining Commercial Tax Department for augmenting revenue and curbing tax evasion.</li> <li>• A new Group Personal Accident Scheme for employees.</li> <li>• Introduce a scheme of one-time settlement of tax arrears.</li> <li>• Shoulder the liabilities owed by KSEB to Central PSUs.</li> </ul>	<ul style="list-style-type: none"> <li>• Will be notifying a Guarantee Redemption Fund and its corpus will be built from Guarantee Commissions received by Government.</li> <li>• Set up a Debt management Cell in the Finance Department.</li> <li>• Intends to constitute a High Level Committee that will specially monitor all new schemes.</li> <li>• The Infrastructure Act is expected to be in place during the year.</li> <li>• Excise Department will undertake a massive Modernisation Programme including computerisation of check posts and field offices, formation of information and intelligence wing, <i>etc.</i></li> <li>• Scheme for networking of parliamentary institutions at the State and local levels will be launched.</li> <li>• 11 new Fast Track Courts and 2 more MACTs will be established.</li> <li>• Assurance Implementation Desk will be set up to monitor</li> </ul>	<ul style="list-style-type: none"> <li>• Suraksha Housing Scheme for weaker sections of society and Karunya Housing Society to build houses free of cost for BPL families will be launched.</li> <li>• Chemical Emergency Response Centre to be set up to tackle emergencies arising out of chemical hazards.</li> <li>• State rehabilitation Fund will be set up to provide relief to employees of industrial establishment and plantations in distress.</li> <li>• An innovative programme patterned on the 'Ashraya' model of Kudumbashree for the care of destitute and vulnerable sections of society in all village panchayats and urban local bodies.</li> <li>• Mangalaya Scheme for the destitute families of the State providing social security for the poorest of the poor.</li> </ul>

State	Fiscal	Institutional	Sectoral
		assurances given in the floor of the House.	
14. Madhya Pradesh	<ul style="list-style-type: none"> <li>• New transparent Excise policy has been announced to contain tax evasion.</li> <li>• Rationalisation of administrative machinery is under consideration for making taxation system easier and understandable.</li> <li>• Decided to provide higher financial to urban bodies for infrastructural development as per the recommendations of the Second State Finance Commission.</li> <li>• Franking machine is being used to contain revenue losses on account of use of forged stamp paper.</li> <li>• Proposed to seek financial assistance of Rs.1,500 crore from ADB to provide better civic facilities in the areas of six urban local bodies.</li> </ul>	<ul style="list-style-type: none"> <li>• Constituted a committee to prepare a medium-term fiscal policy to contain revenue deficit and to increase public investments.</li> <li>• Decided to constitute Madhya Pradesh Road Development Corporation to encourage private participation in road construction work.</li> <li>• Arrangement for Rural Secretariat in rural areas has been proposed to sort out their problems.</li> </ul>	<ul style="list-style-type: none"> <li>• Special emphasis on enhancing power production through ongoing projects.</li> <li>• Propose to operationalise Madhya Pradesh Water Sector Restructuring Project.</li> <li>• Industrial Growth Policy 2004 and action plan has been chalked out to enhance capital investments and rehabilitate sick and closed industrial units.</li> <li>• New Agriculture Policy is under preparation to boost agro-sector.</li> <li>• Co-operative Dairy Policy, 2004 is being prepared to develop dairy sector.</li> </ul>
15. Maharashtra	<ul style="list-style-type: none"> <li>• Rationalise the tax structure and rates, as well as simplification of procedures.</li> <li>• Loans of beneficiaries of the Employment Guarantee Scheme linked horticultural programme have been waived.</li> <li>• Provided default guarantee to 51 cooperative sugar factories pre-seasonal loan and guarantee for the working capital term loan to 31 cooperative sugar factories.</li> <li>• Announced an Amnesty Scheme providing relief towards disputed tax, interest and penalty. The scheme will cover arrears under various Acts.</li> </ul>	<ul style="list-style-type: none"> <li>• Set up a State Agricultural Commission which will enable a holistic conversion to promote the required growth in the agricultural sector.</li> <li>• Setting up of three Technology Missions.</li> <li>• VAT Bill passed by both Houses of Legislature and is yet to receive the assent of the President.</li> </ul>	<ul style="list-style-type: none"> <li>• Decided to undertake Mumbai Urban Infrastructure Project as a supplementary project to World Bank funded Mumbai Urban Transport Project.</li> <li>• Declared development packages for different parts of the State – Vidharba Development Package, Konkan Development Package and Khandesh Development Package.</li> </ul>

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

State	Fiscal	Institutional	Sectoral
16. Meghalaya	<ul style="list-style-type: none"> <li>• Continue with economy measures and resort to additional resource mobilisation with fresh taxation.</li> <li>• Continue measures to contain avoidable non-plan expenditure while ensuring unavoidable segments of expenditure are protected and sufficiently provided for.</li> </ul>	<ul style="list-style-type: none"> <li>• MoU on MTFRP with Government of India has been signed.</li> </ul>	
17. Mizoram	<ul style="list-style-type: none"> <li>• Draft VAT Bill is complete and under consideration for legislation.</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthening the cooperative movement in the State by grants-in-aid.</li> <li>• Establishment of family courts is under active consideration during the year.</li> <li>• Computerisation of taxation department is being started.</li> </ul>	<ul style="list-style-type: none"> <li>• Integrated Infrastructure Development Centre is expected to be completed this year.</li> <li>• Proposal for extension of physical transport infrastructure and train officers and staff.</li> <li>• Infrastructure building and training for various department including tourism, trade and commerce, education, animal husbandry, fisheries, among others.</li> <li>• Cadastral survey of non-agricultural land is proposed.</li> </ul>
18. Nagaland	<ul style="list-style-type: none"> <li>• Plan to neutralise negative balance from current revenue by conducting extensive checks on fraudulent pensions, debt restructuring, manpower management, growth in States' own revenue, pruning non-plan expenditure, implementing VRS and privatising loss making units.</li> </ul>	<ul style="list-style-type: none"> <li>• Creating a dedicated Budget Cell and introducing computerisation.</li> <li>• Set up a 'Joint Assembly Committee' along with an Expert Committee' of officers to examine and recommend structural changes to fiscal system.</li> </ul>	<ul style="list-style-type: none"> <li>• Proposal to Ministry of Rural Development, Govt. of India for bringing land under cultivation of plants like citronella, lemongrass, patchouli, etc.</li> <li>• Roadmap drawn up to achieve a state of self-reliance in the near future in animal husbandry products.</li> <li>• A Regional Institute of E-learning and Information Technology will soon commence.</li> </ul>
19. Orissa	<ul style="list-style-type: none"> <li>• Priority on augmentation of the revenue of the State through fiscal reforms and to enhance per capita income.</li> <li>• Decided to integrate the settlement and consolidation work with the Tahasil and rationalise the revenue</li> </ul>	<ul style="list-style-type: none"> <li>• A Culture Fund for the first time has been created in the State to promote and propagate the State's past glory and rich cultural heritage.</li> <li>• Committee has been constituted to remove financial</li> </ul>	<ul style="list-style-type: none"> <li>• Government has submitted proposals for two irrigational projects to NABARD for digging of 36,000 shallow and medium tube wells.</li> <li>• A Pilot Project under the National Nutrition Mission has been launched in Koraput and</li> </ul>



State	Fiscal	Institutional	Sectoral
	administration at the Directorate, District, Sub-Division and Tahasil levels.	disparity and regional imbalances.	<p>Kalahandi districts to provide @ 6 kg free rice to 1,19,121 under nourished persons.</p> <ul style="list-style-type: none"> <li>• Department of Information Technology has proposed two innovative self-employment schemes viz., Information Kiosks and Business Process Outsourcing Complex to tackle the problem of unemployment among educated youths.</li> <li>• Emphasis to complete the incomplete projects on priority basis instead of starting new projects.</li> </ul>
20. Punjab	<ul style="list-style-type: none"> <li>• Each Department of Government to undertake an exercise of restructuring of staff and thereafter revival or creation of posts can be considered.</li> <li>• Future employment in the Government would be scheme/ project specific and need based.</li> <li>• Disinvestment on a selective basis for loss making PSUs.</li> <li>• Personal Ledger Accounts have been closed in most cases.</li> <li>• Computerisation of treasuries.</li> <li>• Proposed to leverage funds by raising urban infrastructure bonds shortly for upgradation of existing infrastructure and adding new assets.</li> <li>• Lifted the ban imposed on compassionate employment.</li> <li>• Education cess on liquor sale.</li> </ul>	<ul style="list-style-type: none"> <li>• A new pension scheme based on defined contribution is being introduced.</li> <li>• Constituted Empowered Committee under Chairmanship of Chief Minister to consider special package for mega projects.</li> <li>• Powers and duties relating to several Departments have been transferred to panchayati raj institutions.</li> <li>• Reforms in power sector as per Electricity Act 2003 including unbundling of the present organisational structure at an advanced stage of consideration.</li> <li>• New legislation to be brought out to empower rural and urban local bodies by constituting District Planning Committees.</li> <li>• Draft a new age cooperation legislation "The Punjab Self Supporting Cooperative Societies Act" to remove undue control of Government on cooperatives.</li> </ul>	<ul style="list-style-type: none"> <li>• A new scheme 'Agricultural Production Pattern Adjustment Programme' to shift agricultural area from wheat-paddy to alternative crops with central assistance is awaiting Government of India approval.</li> <li>• Introduced 'Ashirwad Scheme' to provide economic support to families of scheduled caste and backward classes with the benefit limited to two daughters in a family.</li> <li>• To launch a self-financed Health Insurance scheme "Sanjivni" for members of primary cooperative societies.</li> </ul>

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

State	Fiscal	Institutional	Sectoral
21. Rajasthan	<ul style="list-style-type: none"> <li>• Simplification in taxes with abolition in Surcharge and Turnover taxes.</li> <li>• Rationalisation of entry tax, stamp duties and entertainment tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Rajasthan State Road Fund to be set-up by introducing a Bill in the Assembly.</li> <li>• Local bodies to be given more funds as per the recommendations of the Second Finance Commission.</li> <li>• Rajasthan Urban Infrastructure Finance and Development Corporation to be set-up for the development of infrastructure by urban local bodies.</li> <li>• Fiscal Responsibility and Budget Management Bill is under preparation.</li> <li>• Contributory Pension Scheme has been implemented for new employees joining the services since January 1, 2004.</li> </ul>	
22. Sikkim	<ul style="list-style-type: none"> <li>• Proposal to establish Block Development Offices in each of the administrative blocks and a Regional Secretariat to facilitate the process of democratic decentralisation.</li> <li>• Reorient approach and strategy in overall fiscal administration process by introducing a package of measures tailored to gradually narrow down the fiscal deficit, together with efforts to curtail non-plan expenditure.</li> <li>• Broadening the tax base for additional revenue generation.</li> <li>• Higher studies fellowships to the youth who would take up higher studies.</li> </ul>	<ul style="list-style-type: none"> <li>• Creation of “Technology Induction Fund” to bring in a variety of newer technologies for the farmer.</li> <li>• Setting up of <i>Jari-Booti Kosh</i> primarily to list the traditional folk medicine practices in the State.</li> <li>• A separate fund for developing amenities for the physically challenged people in all the public places.</li> <li>• Do a comprehensive ‘Village Mapping’ where natural resources, population features and other information are put together for future development purposes.</li> <li>• Board of Investment will be fully activated as a facilitator for attracting investment proposals.</li> <li>• Bring into force the State Minimum Wages Act</li> </ul>	<ul style="list-style-type: none"> <li>• All Departments to prepare a 100 days action plan highlighting specific projects.</li> <li>• Adoption of Decentralised Participatory and beneficiary Driven Approaches designed to improve delivery of rural services.</li> <li>• Implement recommendations made by Centre for Infrastructure Management, ASCI, Hyderabad in bringing about power sector reforms. Corporatise the power sector and operationalise the Sikkim Power Development Corporation.</li> <li>• Establishment of Food Park and an Export Processing Zone.</li> </ul>

State	Fiscal	Institutional	Sectoral
		<p>applicable to all units of production.</p> <ul style="list-style-type: none"> <li>• Empowerment of Panchayati Raj Institutions and devolutions through Activity Mapping will be based on the Principle of Subsidiarity.</li> <li>• Implement the recommendations made by the Council for Social Development in institutionalising the Monitoring and Evaluation System in the State. Plan to have a Directorate for the management of the entire monitoring and evaluation operation.</li> </ul>	
23. Tamil Nadu	<ul style="list-style-type: none"> <li>• Medium Term Fiscal Plan has been prepared. The salient features are, the plan intends to wipe out the revenue deficit and contain fiscal deficit (3% of GSDP) by 2008-09, ensure a continuous step-up in its capital outlay, operation and maintenance will receive higher priority and the Government's commitment to providing a comprehensive social safety net.</li> <li>• Recommendations of the Tax Reforms and Revenue Augmentation Commission</li> <li>• A 15 point programme forms an integral part of the development agenda for the year.</li> <li>• Land revenue payable by farmers from July 2003 to June 2004 will be completely waived as also Local Cess and Local Cess surcharge.</li> <li>• A Medium Term Fiscal Plan with the Budget has provided the roadmap for the future.</li> </ul>	<ul style="list-style-type: none"> <li>• An Expenditure Review Committee will be constituted to review on an ongoing basis the expenditure in respect of each Department.</li> <li>• Steps to review labour laws, regulations and rules and a detailed roadmap of labour reforms will be drawn up after due consultation.</li> </ul>	<ul style="list-style-type: none"> <li>• Setting up Agri-Export Zones across the State.</li> <li>• Launch a new programme "Namadhu Gramam" with the objective of ensuring all round development of our villages.</li> <li>• A bold initiative with focus on accelerated poverty reduction in the rural areas.</li> <li>• Technology Development Centre for small and medium enterprises will be opened.</li> <li>• Industrial Infrastructure Upgradation Scheme to be launched to cover clusters where industries are concentrated.</li> </ul>

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

State	Fiscal	Institutional	Sectoral
24. Tripura	<ul style="list-style-type: none"> <li>Proposed to curtail non-essential expenditure through austerity measures.</li> <li>Taking steps for securitisation of a portion of outstanding dues, including those for VAT being implemented.</li> </ul>	<ul style="list-style-type: none"> <li>Initial steps for power sector reforms. Power Corporation is being setup.</li> </ul>	<ul style="list-style-type: none"> <li>Bring about significant improvements in the power sector with good quality power and no leakages or power theft.</li> <li>New Education Policy on the anvil based on the recommendations of the Tripura Education Commission.</li> </ul>
25. Uttaranchal	<ul style="list-style-type: none"> <li>Mid-term Fiscal Reconstruction Policy has been prepared to increase revenue and curtail expenditures.</li> <li>Rationalisation and simplification in taxation procedures in commercial taxes, excise duties, stamp and registration fee, transport and entertainment taxes.</li> </ul>	<ul style="list-style-type: none"> <li>Power Development Fund has been constituted on the advice of State Electricity Regulatory Commission.</li> <li>Separate Power Transmission Corporation under Electricity Regulation Act, 2003 has been set up.</li> <li>USAID supported Long-term Fiscal Management and Reform programme is to be implemented with technological assistance in the areas of treasury computerisation, fiscal planning and analysis, evaluation and review of plans, debt management, data collection and analysis.</li> <li>Commercial tax offices to be computerised expeditiously to facilitate implementation of VAT.</li> </ul>	
26. Uttar Pradesh	<ul style="list-style-type: none"> <li>Administrative cost to be contained by abolishing nine newly constituted districts and four blocks.</li> </ul>	<ul style="list-style-type: none"> <li>UP Fiscal Responsibility and Budget Management Bill is to be presented in the Assembly.</li> <li>New power trading company in the area of electricity distribution to be set up.</li> <li>Uttar Pradesh State Road Transport Authority has been constituted as an Autonomous Institution.</li> </ul>	<ul style="list-style-type: none"> <li>New Life Insurance Policy for farmers dying due to sudden accident or becoming physically handicap on such account to be instituted.</li> <li>Gas based power plants under private sector to be set up at the cost of Rs.10,000 crore.</li> </ul>

State	Fiscal	Institutional	Sectoral
		<ul style="list-style-type: none"> <li>Uttar Pradesh Rural Road Agency has been constituted for construction of rural roads.</li> </ul>	
27. West Bengal	<ul style="list-style-type: none"> <li>It will be necessary to take steps for appropriate decentralisation in financial powers and also in administration.</li> <li>Emphasis on States' own resource mobilisation based on improved method of collection in case of tax and non-tax revenues.</li> <li>Reduction of subsidies by increasing efficiency and keeping the growth in non-Plan expenditure within limits.</li> </ul>		<ul style="list-style-type: none"> <li>Special priority has been placed on land reforms in the State's programme for alternative economic reforms.</li> <li>Implementation of alternative policy of economic reforms for increased employment generation through enhancement of production in agriculture and allied sectors and in industry and expansion of services.</li> <li>Special priority has been accorded to the universalisation of primary education.</li> </ul>
28. NCT Delhi	<ul style="list-style-type: none"> <li>Committed to the policy of progressive taxation.</li> <li>Property tax has been introduced by MCD.</li> <li>Decided to enhance financial assistance to local bodies from tax revenue.</li> <li>Reinforce pro-people taxation policy while mobilising needed resources for infrastructure development and welfare programmes and simplification and rationalisation of taxation system.</li> <li>Proposal to have change in the points of taxation.</li> </ul>	<ul style="list-style-type: none"> <li>Consultants are finalizing the report on restructuring of (Delhi Jal Board) DJB. Restructuring of DTC is being examined.</li> </ul>	

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

### Annex 2 : Reserve Bank's Recent Initiatives on State Government Finances

Reserve Bank's Initiatives	Status of Initiatives
Setting up a Consolidated Sinking Fund (CSF).	The Consolidated Sinking Fund was set up in 1999-2000 to meet redemption of market loans of States. So far, 13 States, viz, Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Goa, Haryana, Maharashtra, Meghalaya, Mizoram, Orissa, Tripura, Uttaranchal and West Bengal have established the CSF.
Introduction of flexibility in market borrowings of State Governments by encouraging the States to directly access the market for resources ranging from 5 to 35 per cent of gross borrowings, with the States deciding on the method, timing and maturities of the borrowings. Subsequently, Reserve Bank allowed the States to raise up to 50 per cent of their gross borrowings through this route.	The States that have gone in for the borrowing through auction/tap issue so far, include – Punjab, Andhra Pradesh, Arunachal Pradesh, Jammu and Kashmir, Tamil Nadu, Karnataka, Madhya Pradesh, Maharashtra, West Bengal, Kerala, Gujarat and Uttar Pradesh. The introduction of flexibility in market borrowings helps the better managed States gain through lower borrowing costs as compared to the coupon rates in the combined borrowing programme, and thus put in place incentives for sound fiscal management. As discussed in the Conference of State Finance Secretaries held on June 7, 2002, on a case by case basis, Maharashtra and Kerala have been permitted to raise up to 50 per cent their allocation through auction in the fiscal year 2002-03.
Constitution of Committee on WMA/ Overdraft Scheme.	An Advisory Committee (Chairman: Shri C. Ramchandran) was constituted to examine the existing scheme of WMA and overdrafts to the States and to consider rationalisation, if warranted, revision of limits. The WMA/ overdraft Scheme has been modified on the basis of Committee's recommendations as also consultations of States have been made effective from March 3, 2003. The report of the Committee has been published and available on the Reserve Bank's website.
Constitution of Group of Finance Secretaries to examine the Fiscal Risk of Guarantees extended by States.	The Group has been constituted to analyse and classify different type of guarantees including letters of comfort issued by the States and to examine the fiscal risk under each type of guarantee. The Group has submitted its Report.
Constitution of Group to Study the Pension Liabilities of the State Governments.	In February 2003, the Reserve Bank of India constituted a Group to Study Pension Liabilities of the State Governments (Chairman: Shri B.K. Bhattacharya) The Group submitted its report in October 2003. The Report has been published in February 2004.
Committee to frame a Model Fiscal Responsibility Legislation at State level	Following the decision taken in the conference of State Finance Secretaries held in August 2003, the Reserve Bank of India constituted a Committee to frame A Model Fiscal Responsibility Legislation at State Level. The Report is being finalised.
Guarantee Redemption Fund	The Reserve Bank has been providing in technical assistance to States in setting up Guarantee Redemption Fund (GRF) and managing these funds on behalf of the States. So far 5 States (Andhra Pradesh, Gujarat, Orissa, Goa and Haryana) have set up Guarantee Redemption Fund (GRF). As on September 30, 2004, the total outstanding amount under the GRF aggregated at Rs.677 crore
Ceiling on Guarantees	As recommended by the Report of the Technical Committee on State Government Guarantees (February 1999), several State Governments have taken initiatives to place ceiling on the guarantees issued by the States. So far, eight States have fixed statutory/administrative ceilings on guarantees. Further, State Governments have also been sensitised to the need for rationalizing user charges on an objective criteria consistent with the risk being guaranteed.
Constitution of a Working Group on Methodology of Compilation of data on State Government Liabilities	This Working Group was constituted following the discussions at the 14 <sup>th</sup> Conference of State Finance Secretaries. The members of the Group include representatives from select State Governments, the Central Government, the office of the Comptroller and Auditor General of India and the Controller General of Accounts. The Report of the Working Group would be submitted by end-December 2004. Please see Footnote 11 at Page 30.

## Explanatory Note on Data Source and Methodology

### Data Sources

This study is based on the receipts and expenditure data presented in the Budget documents of the 28 State Governments and the National Capital Territory of Delhi. The analysis strictly conforms to the data presented in the State Budgets and the accounting classification thereof. Some supplementary information regarding Additional Resource Mobilisation (ARM) efforts and the level of guarantees (contingent liabilities) provided by States are also furnished. Some material received from the Planning Commission relating to State-wise Plan outlays are also incorporated. The analysis conforms to the accounting classification into Revenue and Capital Accounts and their bifurcation into 'Plan' and 'Non-Plan'.

### Methodology

As set out in the Budget documents, the

analysis of the expenditure data is also disaggregated into developmental and non-developmental expenditure. All expenditures relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into general services, social services and economic services. Broadly, the social and economic services constitute developmental expenditures, while expenditure on general services is treated as non-developmental. This reclassification is done without altering the total receipts, expenditures and overall balance presented in the budget.

The Overall Deficit (Conventional Deficit) used in the analysis is financed by the Cash deficit, which is the difference between the closing balance and opening balance, the increase/decrease in the Cash Balance Investment Account and the increase/decrease in WMA extended by the Reserve Bank of India.

### Note :

Appendix Tables and Statements provide data for select years. State-wise data on some major fiscal indicators for the period 1980-81 to 2003-04 (BE) and State-wise detailed data on the transactions in the revenue and capital account for the period 1990-91 to 2003-04 (BE) are presented in "Handbook of Statistics on State Government Finances" published by the Reserve Bank in June 2004. This publication is also freely accessible on the Reserve Bank's website ([www.rbi.org.in](http://www.rbi.org.in)).

# Appendix Tables and Statements



Appendix Table 1 : Major Deficit Indicators of State Governments

(Rs. crore)

Year	Gross fiscal Deficit	Net Fiscal Deficit	Revenue Deficit	Conventional Deficit	Primary Deficit	Net RBI Credit to States
1	2	3	4	5	6	7
1990-91	18,787 (3.3)	14,532 (2.6)	5,309 (0.9)	-72 (0.0)	10,132 (1.8)	420 (0.1)
1995-96	31,426 (2.6)	26,695 (2.2)	8,201 (0.7)	-2,849 (-0.2)	9,494 (0.8)	16 (0.0)
2002-03	102,123 (4.1)	91,680 (3.7)	55,111 (2.2)	-4,611 (-0.2)	31,981 (1.3)	-3100 (-0.1)
2003-04 (B.E.)	116,176 (4.2)	104,044 (3.8)	48,326 (1.8)	7,054 (0.3)	33,256 (1.2)	—
2003-04 (R.E.)	141,010 (5.1)	133,626 (4.8)	72,126 (2.6)	11,671 (0.4)	57,042 (2.1)	293 (0.0)
2004-05 (B.E.)	111,852 (3.6)	104,318 (3.3)	43,718 (1.4)	-1,049 (-0.0)	20,994 (0.7)	—

RE: Revised Estimates

BE: Budget Estimates

(-) Indicates surplus

— : Not Available

- Notes :**
- Overall surplus or deficit referred to here as conventional deficit represents the difference between aggregate disbursements and aggregate receipts. Aggregate receipts include (i) Revenue receipts (ii) capital receipts excluding ways and means advances and overdrafts from Reserve Bank of India (RBI) and (iii) Net receipts under Public Account excluding withdrawals from Cash Balance Investment Account and Cash Balances. Aggregate disbursement include (i) Revenue expenditure and (ii) capital disbursements excluding repayments of ways and means advances and overdrafts from RBI; additions to Cash Balance Investment Account and Cash Balances are excluded.
  - Revenue deficit is the difference between revenue expenditure and revenue receipts.
  - GFD is the difference between aggregate disbursements net of debt repayments and recovery of loans and revenue receipts and non-debt capital receipts.
  - Net Fiscal Deficit is the difference between Gross Fiscal Deficit and Net Lending.
  - Primary deficit is GFD less interest payments.
  - Figures in brackets are percentages to GDP at current market prices.
  - All figures are rounded-off.

**Source :** Budget Documents of State Governments and the Reserve Bank of India records.

**Appendix Table 2 : Consolidated Budgetary Position at a Glance**

(Rs. crore)

S2

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>I Revenue Account</b>										
A. Receipts	280,339.6	334,289.6 (331,715.9)	329,926.7	374,344.3 (372,298.6)	49,587.1	17.7	-4,362.9 (-1,789.2)	-1.3 (-0.5)	44,417.6 (42,371.9)	13.5 (12.8)
B. Expenditure	335,450.8	382,616.1	402,052.5	418,062.6	66,601.7	19.9	19,436.4	5.1	16,010.1	4.0
C. Surplus(+)/Deficit(-) (IA-IB)	-55,111.1	-48,326.5 (-50,900.2)	-72,125.8	-43,718.3 (-45,764.0)						
<b>II Capital Account*</b>										
A. Receipts	144,734.0	146,975.4	212,457.8	178,072.3	67,723.8	46.8	65,482.4	44.6	-34,385.5	-16.2
B. Disbursements	85,011.4	105,702.9	152,003.4	133,305.3	66,992.0	78.8	46,300.5	43.8	-18,698.1	-12.3
C. Surplus(+)/Deficit(-) (IIA-IIIB)	59,722.6	41,272.5	60,454.4	44,767.0						
<b>III Aggregate Receipts</b>	<b>425,073.6</b>	<b>481,265.0</b> <b>(478,691.3)</b>	<b>542,384.5</b>	<b>552,416.6</b> <b>(550,371.0)</b>	<b>117,310.9</b>	<b>27.6</b>	<b>61,119.5</b> <b>(63,693.2)</b>	<b>12.7</b> <b>(13.3)</b>	<b>10,032.1</b> <b>(7,986.4)</b>	<b>1.8</b> <b>(1.5)</b>
<b>IV Aggregate Disbursements</b>	<b>420,462.2</b>	<b>488,319.0</b>	<b>554,055.9</b>	<b>551,367.9</b>	<b>133,593.8</b>	<b>31.8</b>	<b>65,736.9</b>	<b>13.5</b>	<b>-2688.0</b>	<b>-0.5</b>
<b>V Overall Surplus(+)/Deficit(-) (III-IV)</b>	<b>4,611.5</b>	<b>-7,054.0</b> <b>(-9,627.7)</b>	<b>-11,671.4</b>	<b>1,048.7</b> <b>(-997.0)</b>						
<b>VI Financing of Overall Surplus(+)/Deficit(-)</b> <b>[V=VI(A+B+C)]</b>										
A. Increase(+)/Decrease(-) in Cash Balances (Net)	-5,057.0	-6,786.6 (-9,360.2)	-10,495.9	613.9 (-1,432.1)						
B. Additions to(+)/Withdrawals from(-) Cash Balance Investment Account(Net)	2,762.0	337.6	-1,144.0	575.1						
C. Repayment of(+)/Increase in(-) Ways and Means Advances and Overdrafts from R.B.I.(Net)+	6,906.5	-605.1	-31.5	-140.0						

\* Excluding (i) Ways and Means Advances from Reserve Bank of India and (ii) Purchases/Sales of Securities from Cash Balance Investment Account.

+ See Notes to Appendix IV.

**Notes :** 1. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

2. Figures outside brackets under 2003-04 (Budget Estimates) include the estimated net yield of Rs.2,574 crore from Additional Resource Mobilisation measures introduced in the State budgets.

3. Figures outside brackets under 2004-05 (Budget Estimates) include the estimated net yield of Rs.2,046 crore from Additional Resource Mobilisation measures introduced in the State budgets.

**Source :** Budget Documents of State Governments.

**Appendix Table 3 : Receipts on Revenue Account**

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>Total Revenue (I+II)</b>	<b>280,339.6</b>	<b>334,289.9</b> (331,715.9)	<b>329,926.8</b>	<b>374,344.3</b> (372,298.6)	<b>49,587.1</b>	<b>17.7</b>	<b>-4,363.2</b> (-1,789.2)	<b>-1.3</b> (-0.5)	<b>44,417.5</b> (42,371.8)	<b>13.5</b> (12.8)
<b>I Tax Revenue (A+B)</b>	<b>198,798.3</b>	<b>229,313.1</b> (226,909.1)	<b>228,103.0</b>	<b>263,554.8</b> (261,800.1)	<b>29,304.7</b>	<b>14.7</b>	<b>-1,210.1</b> (1,193.9)	<b>-0.5</b> (0.5)	<b>35,451.8</b> (33,697.2)	<b>15.5</b> (14.8)
<b>A. Revenue from States' Taxes (i to iii)</b>	<b>142,143.0</b>	<b>164,999.3</b> (162,595.3)	<b>162,806.0</b>	<b>185,667.9</b> (183,913.2)	<b>20,663.0</b>	<b>14.5</b>	<b>-2,193.3</b> (210.7)	<b>-1.3</b> (0.1)	<b>22,861.8</b> (21,107.1)	<b>14.0</b> (13.0)
(i) Taxes on Income (a+b)	2,162.5	2,556.2	2,332.0	2,443.1	169.6	7.8	-224.2	-8.8	111.1	4.8
(a) Agricultural Income Tax	46.8	83.8	36.6	43.9	-10.2	-21.7	-47.2	-56.3	7.2	19.9
(b) Tax on Professions, Trades, Callings and Employment	2,115.6	2,472.4	2,295.4	2,399.3	179.7	8.5	-177.0	-7.2	103.9	4.5
(ii) Taxes on Property and Capital Transactions (a to c)	15,424.4	17,655.7 (17,356.7)	17,861.1	20,396.2 (20,387.2)	2,436.8	15.8	205.4 (504.4)	1.2 (2.9)	2,535.1 (2,526.1)	14.2 (14.1)
(a) Stamps and Registration fees	13,595.6	15,134.3 (15,014.3)	15,627.1	17,603.2 (17,644.2)	2,031.5	14.9	492.8 (612.8)	3.3 (4.1)	1,976.1 (2,017.1)	12.6 (12.9)
(b) Land Revenue	1,751.3	2,433.2 (2,254.2)	2,170.0	2,668.7 (2,618.7)	418.7	23.9	-263.2 (-84.2)	-10.8 (-3.7)	498.7 (448.7)	23.0 (20.7)
(c) Urban Immovable Property Tax	77.4	88.2	64.0	124.4	-13.4	-17.3	-24.2	-27.4	60.3	94.4
(iii) Taxes on Commodities and Services (a to g)	124,556.2	144,787.4 (142,682.4)	142,612.9	162,828.5 (161,082.8)	18,056.7	14.5	-2,174.6 (-69.6)	-1.5 (-0.0)	20,215.6 (18,470.0)	14.2 (13.0)
(a) Sales Tax *	86,037.8	98,895.1 (98,449.1)	98,377.9	112,646.3 (112,066.6)	12,340.1	14.3	-517.2 (-71.2)	-0.5 (-0.1)	14,268.5 (13,688.8)	14.5 (13.9)
(b) State Excise Duties	18,994.0	21,919.4 (21,574.4)	20,562.3	23,676.4 (23,146.4)	1,568.3	8.3	-1,357.1 (-1,012.1)	-6.2 (-4.7)	3,114.2 (2,584.2)	15.1 (12.6)
(c) Taxes on Vehicles	8,441.0	10,025.7 (9,474.7)	9,802.9	11,129.0 (10,913.0)	1,361.9	16.1	-222.8 (328.2)	-2.2 (3.5)	1,326.1 (1,110.1)	13.5 (11.3)
(d) Taxes on Passengers and Goods	3,569.3	5,252.8 (4,732.8)	4,983.6	5,410.2 (5,401.2)	1,414.3	39.6	-269.2 (250.8)	-5.1 (5.3)	426.6 (417.6)	8.6 (8.4)
(e) Electricity Duties	5,255.9	6,161.2 (5,953.2)	6,314.4	6,758.5 (6,675.5)	1,058.5	20.1	153.2 (361.2)	2.5 (6.1)	444.1 (361.1)	7.0 (5.7)
(f) Entertainment tax	799.7	926.3 (921.3)	892.9	1,012.7 (968.7)	93.3	11.7	-33.4 (-28.4)	-3.6 (-3.1)	119.8 (75.8)	13.4 (8.5)
(g) Other taxes and duties	1,458.5	1,607.0 (1,577.0)	1,679.0	2,195.4 (1,911.4)	220.5	15.1	72.0 (102.0)	4.5 (6.5)	516.5 (232.5)	30.8 (13.8)
<b>B. Share in Central Taxes</b>	<b>56,655.3</b>	<b>64,313.7</b>	<b>65,296.9</b>	<b>77,886.9</b>	<b>8,641.6</b>	<b>15.3</b>	<b>983.2</b>	<b>1.5</b>	<b>12,590.0</b>	<b>19.3</b>

S3

**Appendix Table 3 : Receipts on Revenue Account (Concl'd.)**

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>II Non-tax Revenue (C + D)</b>	<b>81,541.3</b>	<b>104,976.9</b> <b>(104,806.9)</b>	<b>101,823.8</b>	<b>110,789.5</b> <b>(110,498.5)</b>	<b>20,282.5</b>	<b>24.9</b>	<b>-3,153.1</b> <b>(-2,983.1)</b>	<b>-3.0</b> <b>(-2.8)</b>	<b>8,965.7</b> <b>(8,674.7)</b>	<b>8.8</b> <b>(8.5)</b>
<b>C. Grants from the Centre</b>	<b>45,682.5</b>	<b>63,421.6</b>	<b>60,883.9</b>	<b>61,176.0</b>	<b>15,201.4</b>	<b>33.3</b>	<b>-2,537.7</b>	<b>-4.0</b>	<b>292.1</b>	<b>0.5</b>
<b>D. States' own Non-Tax Revenue (a to f)</b>	<b>35,858.8</b>	<b>41,555.3</b> <b>(41,385.3)</b>	<b>40,939.9</b>	<b>49,613.5</b> <b>(49,322.5)</b>	<b>5,081.1</b>	<b>14.2</b>	<b>-615.4</b> <b>(-445.4)</b>	<b>-1.5</b> <b>(-1.1)</b>	<b>8,673.6</b> <b>(8,382.6)</b>	<b>21.2</b> <b>(20.5)</b>
(a) Interest Receipts	9,501.5	9,295.9	10,118.2	12,918.1	616.8	6.5	822.3	8.8	2799.9	27.7
(b) Dividends and Profits	327.6	220.8	280.7	267.5	-46.9	-14.3	59.9	27.1	-13.2	-4.7
(c) General Services	8,801.5	12,713.5	10,884.7	14,253.3	2,083.2	23.7	-1,828.8	-14.4	3,368.7	30.9
<i>Of which:</i>		(12,693.5)		(14,253.3)					(3,368.7)	(30.9)
State Lotteries	5,338.2	8,598.2 (8,578.2)	6,589.4	9,834.0	1,251.2	23.4	-2,008.8	-23.4	3,244.6	49.2
(d) Social Services	2,855.8	3,169.4	3,425.3	2,965.0	569.4	19.9	255.9	8.1	-460.3	-13.4
(e) Economic Services	14,371.8	16,155.7 (16,005.7)	16,223.5	19,202.1 (18,911.1)	1,851.6	12.9	67.8 (217.8)	0.4 (1.4)	2,978.6 (2,687.6)	18.4 (16.6)
(f) Fiscal Services	0.5	0.1	7.6	7.6	7.0	1,420.0	7.5	7,500.0	—	—

\* Comprise General Sales Tax, Central Sales Tax, Sales Tax on motor spirit and Purchase Tax on sugarcane, etc.

**Notes :** 1. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

2. Figures outside brackets under the year 2003-04 (Budget Estimates) are adjusted for Rs.2,574.0 crore towards additional resources mobilisation measures proposed by the States.

3. Figures outside brackets under the year 2004-05 (Budget Estimates) are adjusted for Rs.2,046 crore towards additional resources mobilisation measures proposed by the States.

**Source :** Budget Documents of State Governments.

**Appendix Table 4 : Revenue Expenditure**

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>TOTAL EXPENDITURE (I+II+III+IV)</b>	<b>335,450.8</b>	<b>382,616.1</b>	<b>402,052.5</b>	<b>418,062.6</b>	<b>66,601.7</b>	<b>19.9</b>	<b>19,436.4</b>	<b>5.1</b>	<b>16,010.1</b>	<b>4.0</b>
<b>I Developmental Expenditure (A+B)</b>	<b>180,580.8</b>	<b>201,542.7</b>	<b>220,671.3</b>	<b>215,419.0</b>	<b>40,090.6</b>	<b>22.2</b>	<b>19,128.7</b>	<b>9.5</b>	<b>-5,252.3</b>	<b>-2.4</b>
<b>A Social Services (1 to 11)</b>	<b>111,528.4</b>	<b>126,632.6</b>	<b>128,361.4</b>	<b>132,256.6</b>	<b>16,832.9</b>	<b>15.1</b>	<b>1,728.7</b>	<b>1.4</b>	<b>3,895.2</b>	<b>3.0</b>
1 Education, sports, art and culture	62,406.6	69,669.8	68,914.4	72,659.1	6,507.8	10.4	-755.4	-1.1	3,744.8	5.4
2 Medical and public health and family welfare	16,341.4	18,897.2	18,733.7	19,682.1	2,392.3	14.6	-163.5	-0.9	948.4	5.1
3 Water supply and sanitation	5,561.0	6,957.1	6,885.5	7,332.8	1,324.5	23.8	-71.5	-1.0	447.2	6.5
4 Housing	1,461.6	1,995.1	1,860.4	1,867.9	398.8	27.3	-134.8	-6.8	7.6	0.4
5 Urban development	4,028.6	5,245.4	5,380.3	4,840.4	1,351.7	33.6	134.9	2.6	-539.8	-10.0
6 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	7,113.0	8,068.0	8,360.3	8,705.7	1,247.3	17.5	292.2	3.6	345.4	4.1
7 Labour and Labour welfare	1,223.8	1,587.4	1,508.8	1,791.0	285.0	23.3	-78.6	-4.9	282.2	18.7
8 Social Security and Welfare	6,230.7	7,131.0	7,669.5	7,928.8	1,438.8	23.1	538.5	7.6	259.4	3.4
9 Nutrition	2,297.7	2,686.0	2,855.4	3,164.0	557.6	24.3	169.4	6.3	308.6	10.8
10 Relief on account of Natural Calamities	4,169.2	3,644.6	5,383.6	3,496.5	1,214.4	29.1	1,739.1	47.7	-1887.2	-35.1
11 Others*	694.9	751.1	809.6	788.3	114.7	16.5	58.5	7.8	-21.3	-2.6
<b>B Economic Services (1 to 9)</b>	<b>69,052.3</b>	<b>74,910.0</b>	<b>92,309.9</b>	<b>83,162.4</b>	<b>23,257.6</b>	<b>33.7</b>	<b>17,399.9</b>	<b>23.2</b>	<b>-9,147.5</b>	<b>-9.9</b>
1 Agriculture and Allied Activities	16,387.8	18,681.7	18,721.5	19,190.3	2,333.7	14.2	39.8	0.2	468.8	2.5
2 Rural Development	11,751.3	16,205.6	15,809.7	16,222.6	4,058.4	34.5	-395.9	-2.4	413.0	2.6
3 Special Area Programmes	600.3	820.4	726.6	659.1	126.2	21.0	-93.8	-11.4	-67.5	-9.3
4 Irrigation and Flood Control	11,710.5	10,646.6	10,852.7	11,430.9	-857.8	-7.3	206.1	1.9	578.2	5.3
5 Energy	14,109.3	13,758.6	31,278.1	19,805.9	17168.7	121.7	17519.5	127.3	-11,472.2	-36.7
6 Industry and Minerals	2,602.6	3,108.3	3,264.7	2,990.8	662.1	25.4	156.4	5.0	-273.9	-8.4
7 Transport and Communications	7,939.1	7,305.7	7,358.9	7,731.2	-580.2	-7.3	53.2	0.7	372.4	5.1
8 Science, Technology and Environment	108.7	270.9	281.4	270.2	172.7	159.0	10.5	3.9	-11.2	-4.0
9 General Economic Services	3,842.7	4,112.3	4,016.5	4,861.4	173.7	4.5	-95.8	-2.3	844.9	21.0
<b>II Non-Developmental Expenditure (A to F)</b>	<b>148,817.7</b>	<b>174,048.0</b>	<b>174,068.3</b>	<b>195,433.8</b>	<b>25,250.6</b>	<b>17.0</b>	<b>20.3</b>	<b>0.0</b>	<b>21,365.5</b>	<b>12.3</b>
A Organs of State	3,312.0	3,714.9	4,084.2	4,792.6	772.2	23.3	369.2	9.9	708.4	17.3
B Fiscal Services	9,384.2	8,930.3	11,026.8	11,714.7	1,642.7	17.5	2,096.5	23.5	687.9	6.2
C Interest Payments and Servicing of Debt (1+2)	72,187.8	85,541.4	86,785.3	95,296.4	14,597.5	20.2	1244.0	1.5	8,511.0	9.8
1 Appropriation for Reduction or Avoidance of Debt	2,045.9	2,621.4	2,818.2	4,438.6	772.3	37.7	196.7	7.5	1620.4	57.5
2 Interest Payments	70,141.9	82,919.9	83,967.2	90,857.8	13,825.2	19.7	1047.2	1.3	6,890.7	8.2
D Administrative Services	27,371.2	30,508.3	30,302.8	33,327.6	2,931.6	10.7	-205.5	-0.7	3,024.8	10.0
E Pensions	31,004.9	35,786.5	35,279.0	38,370.1	4,274.1	13.8	-507.5	-1.4	3,091.0	8.8
F Miscellaneous General Services	5,557.6	9,566.6	6,590.1	11,932.5	1,032.5	18.6	-2,976.4	-31.1	5,342.4	81.1
Of which : State Lotteries	5,181.8	7,738.0	6,160.4	9,247.4	978.6	18.9	-1,577.6	-20.4	3,087.0	50.1
<b>III Grants in aid and contribution</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Others #</b>	<b>6,052.3</b>	<b>7,025.5</b>	<b>7,312.9</b>	<b>7,209.8</b>	<b>1,260.6</b>	<b>20.8</b>	<b>287.4</b>	<b>4.1</b>	<b>-103.1</b>	<b>-1.4</b>

\* Mainly includes expenditure on Information and Publicity, Secretariat-Social Services, etc.

# Includes Compensation and Assignments to local bodies and Panchayati Raj Institutions and Reserve with Finance Department.

Note : Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source : Budget Documents of State Governments.

55

## Appendix Table 5 : Capital Receipts

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>A. Total Receipts (1 to 11)</b>	<b>144,734.0</b>	<b>146,975.4</b>	<b>212,457.8</b>	<b>178,072.3</b>	<b>67,723.8</b>	<b>46.8</b>	<b>65,482.4</b>	<b>44.6</b>	<b>-34,385.5</b>	<b>-16.2</b>
1 External Debt	—	—	—	—	—	—	—	—	—	—
2 Internal Debt*	96,982.3	92,596.4	144,134.6	117,624.4	47,152.3	48.6	51,538.2	55.7	-26,510.2	-18.4
<i>of which:</i>										
Market Loans (Gross)	30,614.7	21,097.4	48,649.4	31,982.5	18,034.7	58.9	27,552.1	130.6	-16,666.9	-34.3
Special Securities issued to NSSF@	52,243.4	50,472.9	61,237.2	63,737.2	8,993.8	17.2	10,764.3	21.3	2,500.1	4.1
3 Loans from the Centre@	27,215.7	33,703.5	32,084.1	34,025.2	4,868.4	17.9	-1,619.4	-4.8	1,941.2	6.1
4 Recovery of Loans and Advances	3,904.7	3,268.5	15,789.8	6,974.9	11,885.1	304.4	12,521.3	383.1	-8814.9	-55.8
5 Small Savings, Provident Funds, etc. (net)	9,862.9	10,754.7	11,587.4	12,519.2	1,724.6	17.5	832.7	7.7	931.8	8.0
6 Contingency Fund (net)	-727.7	—	-31.0	38.8	696.7	-95.7	-31.0	—	69.8	-225.3
7 Reserve Funds (net) **	4,798.8	3,566.1	5,210.0	6,489.0	411.2	8.6	1643.9	46.1	1,279.0	24.5
8 Deposits and Advances (net) ***	711.4	2,880.2	1,914.4	158.3	1202.9	169.1	-965.9	-33.5	-1,756.1	-91.7
9 Appropriation to Contingency Fund (net)	625.0	—	—	—	-625.0	-100.0	0.0	—	0.0	—
10 Remittances (net)	93.3	286.0	1243.5	1165.8	1,150.2	1232.7	957.5	334.8	-77.7	-6.2
11 Others #	1267.6	-79.9	525.0	-923.3	-742.6	-58.6	604.9	-756.7	-1448.3	-275.9

\* Includes market loans, special securities issued to National Small Savings Fund (NSSF), Power Bond, land compensation bonds, cash credits and loans from State Bank of India and other banks(net) as also loans from National Rural Credit (Long-term operations) Fund of the NABARD, National Co-operative Development Corporation, Life Insurance Corporation of India, *Khadi* and Village Industries Commission, etc. but excludes Ways and Means Advances and overdrafts from the Reserve Bank of India.

\*\* Reserve Fund(net) include reserve funds bearing interest (like the depreciation reserve funds of Government Commercial Undertaking) as well as those not bearing interest (like Sinking funds, famine relief fund and roads and bridges funds).

\*\*\* Deposits and Advances includes deposits bearing interest(like deposits of local Funds) as well as those not bearing interest (like Defence and Postal Deposits and Civil Advances).

# Includes Suspense and Miscellaneous(net) and Inter-State settlement(net) and Miscellaneous capital receipts.

@ With the change in the system of accounting with effect from 1999-2000, States' share in small savings which was included earlier under loans from the Centre is included under internal debt and shown as special securities issued to National Small Saving Fund of the Central Government.

**Note** : Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

**Appendix Table 6 : Capital Disbursements**

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>Total Disbursements (1 to 4)</b>	<b>85,011.4</b>	<b>105,702.9</b>	<b>152,003.4</b>	<b>133,305.3</b>	<b>66,992.0</b>	<b>78.8</b>	<b>46,300.5</b>	<b>43.8</b>	<b>-18,698.1</b>	<b>-12.3</b>
1. Total Capital Outlay(i+ii)	36,569.1	55,717.2	61,500.6	60,599.8	24,931.5	68.2	5783.4	10.4	-900.8	-1.5
i) Developmental Outlay(a+b)	34,705.6	52,941.5	58,992.8	57,445.2	24,287.2	70.0	6051.3	11.4	-1,547.6	-2.6
a) Social Services	7,584.6	11,071.3	11,389.1	12,438.5	3,804.5	50.2	317.8	2.9	1049.4	9.2
b) Economic Services	27,121.0	41,870.2	47,603.7	45,006.7	20,482.7	75.5	5733.4	13.7	-2,597.0	-5.5
ii) Non-Developmental Outlay@	1,863.5	2,775.7	2,507.8	3,154.6	644.3	34.6	-267.9	-9.7	646.8	25.8
2. Discharge of Internal Debt@@	5,947.1	8,676.4	13,794.5	15,936.3	7,847.4	132.0	5118.1	59.0	2141.7	15.5
<i>Of which:</i>										
Market Loans	2,130.7	3,455.1	3,530.4	4,433.3	1,399.7	65.7	75.3	2.2	902.9	25.6
3. Repayment of Loans to the Centre	28,147.8	25,908.8	53,535.2	42,260.9	25,387.4	90.2	27,626.4	106.6	-11,274.4	-21.1
4. Loans and Advances by the State Governments (i+ii)	14,347.3	15,400.5	23,173.0	14,508.4	8,825.7	61.5	7,772.5	50.5	-8664.7	-37.4
i) Developmental Purposes (a+b)	13,130.4	14,421.7	22,044.6	13,258.3	8,914.2	67.9	7622.9	52.9	-8,786.3	-39.9
a) Social Services	3,385.8	3,560.7	3,678.5	3,298.4	292.7	8.6	117.8	3.3	-380.1	-10.3
b) Economic Services	9,744.6	10,861.0	18,366.1	9,959.9	8621.5	88.5	7505.1	69.1	-8,406.2	-45.8
ii) Non-Developmental Purposes	1,216.9	978.8	1,128.5	1,250.1	-88.4	-7.3	149.7	15.3	121.6	10.8

@ Comprises expenditure on General Services.

@@ Includes repayment of market loans, land compensation bonds, as also repayment of loans from National Rural Credit (Long-term Operations) Fund of the NABARD, National Co-operative Development Corporation, Life Insurance Corporation of India, etc. but excludes repayment of cash credits and loans from the State Bank of India and other banks, and Ways and Means Advances and overdrafts from the Reserve Bank of India.

**Note** : Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

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

### Appendix Table 7 : Decomposition of Gross Fiscal Deficit

(Rs. crore)

Fiscal Year	Revenue Deficit	Capital Outlay	Net Lending	GFD (2+3+4)
1	2	3	4	5
1990-91	5,309.0 (28.3)	9,223.0 (49.1)	4,255.0 (22.6)	18,787.0 (100.0)
1995-96	8,200.6 (26.1)	18,494.8 (58.9)	4,730.5 (15.1)	31,425.9 (100.0)
2002-03	55,111.1 (54.0)	36,569.1 (35.8)	10,442.6 (10.2)	102,122.8 (100.0)
2003-04 (Revised Estimates)	72,125.8 (51.1)	61,500.6 (43.6)	7,383.3 (5.2)	141,009.6 (100.0)
2004-05 (Budget Estimates)	43,718.3 (39.1)	60,599.8 (54.2)	7,533.4 (6.7)	111,851.6 (100.0)

**Notes :** 1. Figures in brackets are percentages to total borrowing requirements (GFD).  
2. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

**Source :** Budget Documents of State Governments.

### Appendix Table 8: Financing of Gross Fiscal Deficit

(Rs. crore)

Year	Loans from the Central Government (net)	Market Borrowings (net)	Special Securities Issued to NSSF	Others#	Gross Fiscal Deficit (2+3+4+5)	States' Outstanding Liabilities	
						Total	Percent to GDP at current market prices.
1	2	3	4	5	6	7	8
1990-91	9,978 (53.1)	2,556 (13.6)	—	6,253 (33.3)	18,787 (100.0)	110,289	19.4
1995-96	14,801 (47.1)	5,888 (18.7)	—	10,737 (34.2)	31,426 (100.0)	212,225	17.9
2002-03	-932 (-0.9)	28,484 (27.9)	52,243 (51.2)	22,327 (21.9)	102,122 (100.0)	686,655	27.8
2003-04 (R.E.)	-21,451 (-15.2)	45,119 (32.0)	61,237 (43.4)	56,105 (39.8)	141,009 (100.0)	807,131	29.1
2004-05 (B.E.)	-8,235 (-7.4)	27,549 (24.6)	63,737 (57.0)	28,801 (25.7)	111,851 (100.0)	913,103	29.2

R.E.: Revised Estimates.

B.E.: Budget Estimates.

# Include loans from financial institutions, Provident Funds, Reserve Funds, Deposits and Advances, etc.

**Notes :** 1. Figures in brackets are percentages to the Gross Fiscal Deficit.  
2. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

**Source :** Budget Documents of State Governments and Combined Finance and Revenue Accounts of the Union and State Governments.

### Appendix Table 9 : State Government Market Borrowings\*

(Rs.crore)

Year	Gross	Repayment	Net
1	2	3	4
1990-91	2,569	—	2,569
1995-96	6,274	343	5,931
2002-03	30,853	1,789	29,064
2003-04	50,521	4,145	46,376
2004-05 (Allocation)	40,371	5,123	35,247

\* As per Reserve Bank records.



## Appendix Table 10 : Developmental and Non-Developmental Expenditure

(Rs. crore)

Year	Develop- mental*	Non- Develop- mental*	Others**	Total
1	2	3	4	5
1990-91	63,370 (69.5)	22,600 (24.8)	5,272 (5.8)	91,242 (100.0)
1995-96	114,819 (64.7)	55,380 (31.2)	7,385 (4.2)	177,584 (100.0)
2002-03	228,416.9 (54.3)	151,898.1 (36.1)	40,147.2 (9.5)	420,462.2 (100.0)
2003-04 (R.E.)	301,708.7 (54.5)	177,704.6 (32.1)	74,642.7 (13.5)	554,055.9 (100.0)
2004-05 (B.E.)	286,122.5 (51.9)	199,838.5 (36.2)	65,406.9 (11.9)	551,367.9 (100.0)

R.E. : Revised Estimates.

B.E. : Budget Estimates.

\* Includes expenditure on revenue and capital account and loans and advances extended by State Governments.

\*\* Includes Compensation and Assignments to local bodies, Reserve with Finance Department, Discharge of internal debt and Repayment of loans to the Centre.

Notes : 1. Figures in brackets are percentage to Total. These may not add to 100, due to rounding-off of data.

2. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source : Budget Documents of State Governments.

## Appendix Table 11 : Composition of Expenditure

(Per cent)

Categories	PLAN			NON-PLAN			TOTAL		
	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)
1	2	3	4	5	6	7	8	9	10
Developmental	20.4	21.1	22.2	33.9	33.3	29.7	54.3	54.5	51.9
Non-Developmental	0.6	0.6	0.8	35.5	31.5	35.5	36.1	32.1	36.2
Others	0.1	—	0.5	9.5	13.4	11.4	9.5	13.5	11.9
<b>Total</b>	<b>21.1</b>	<b>21.7</b>	<b>23.5</b>	<b>78.9</b>	<b>78.3</b>	<b>76.5</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

R.E. : Revised Estimates.

B.E.: Budget Estimates.

Source : Budget Documents of State Governments.

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

## Appendix Table 12 : Developmental Expenditure : Major Heads

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Percentage variation		
					Col.4 over 2	Col.4 over 3	Col.5 over 4
1	2	3	4	5	6	7	8
<b>I Developmental Expenditure (Revenue and Capital (A + B))</b>	<b>215,286.4</b>	<b>254,484.1</b>	<b>279,664.1</b>	<b>272,864.3</b>	<b>29.9</b>	<b>9.9</b>	<b>-2.4</b>
<b>A Social Services (1 to 11)</b>	<b>119,113.1 (52.1)</b>	<b>137,703.9 (51.2)</b>	<b>139,750.5 (46.3)</b>	<b>144,695.2 (50.6)</b>	<b>17.3</b>	<b>1.5</b>	<b>3.5</b>
1 Education, sports, art and culture	62,982.8	70,731.9	69,994.3	73,865.2	11.1	-1.0	5.5
2 Medical and public health and family welfare	17,093.6	20,135.2	19,993.1	20,966.8	17.0	-0.7	4.9
3 Water supply and sanitation	9,114.3	10,954.2	10,952.3	12,298.4	20.2	—	12.3
4 Housing	2,122.7	2,780.6	2,587.6	2,665.8	21.9	-6.9	3.0
5 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	7,745.5	9,123.3	9,463.9	9,846.3	22.2	3.7	4.0
6 Labour and Labour welfare	1,223.8	1,587.4	1,508.8	1,791.0	23.3	-4.9	18.7
7 Social Security and Welfare	6,318.6	7,318.8	7,903.7	8,126.2	25.1	8.0	2.8
8 Nutrition	2,297.7	2,686.0	2,855.4	3,164.0	24.3	6.3	10.8
9 Relief on account of Natural Calamities	4,169.2	3,644.6	5,383.6	3,496.5	29.1	47.7	-35.1
10 Urban development	4,630.3	6,458.2	7,469.1	6,470.8	61.3	15.7	-13.4
11 Others*	1,414.5	2,283.8	1,638.7	2,004.1	15.8	-28.2	22.3
<b>B Economic Services (1 to 9)</b>	<b>96,173.3 (42.1)</b>	<b>116,780.2 (43.4)</b>	<b>139,913.6 (46.4)</b>	<b>128,169.1 (44.8)</b>	<b>45.5</b>	<b>19.8</b>	<b>-8.4</b>
1 Agriculture and Allied Activities	17,136.1	20,523.7	19,897.6	20,846.8	16.1	-3.1	4.8
2 Rural Development	13,976.7	20,178.6	19,372.3	19,338.4	38.6	-4.0	-0.2
3 Special Area Programmes	1,190.2	1,911.9	2,012.1	2,386.2	69.0	5.2	18.6
4 Irrigation and Flood Control	23,962.0	23,503.9	30,922.3	28,383.5	29.0	31.6	-8.2
5 Energy	17,106.4	22,968.8	40,619.5	28,677.0	137.5	76.8	-29.4
6 Industry and Minerals	2,924.8	3,807.1	3,822.6	3,520.4	30.7	0.4	-7.9
7 Transport and Communications	15,174.7	18,408.8	18,223.6	18,756.7	20.1	-1.0	2.9
8 Science, Technology and Environment	117.4	335.7	339.7	365.3	189.3	1.2	7.5
9 General Economic Services	4,584.9	5,141.7	4,703.9	5,894.8	2.6	-8.5	25.3
<b>II Loans and Advances by State Governments</b>							
<b>a) Developmental Advances (A+B)</b>	<b>13,130.4</b>	<b>14,421.7</b>	<b>22,044.6</b>	<b>13,258.3</b>	<b>67.9</b>	<b>52.9</b>	<b>-39.9</b>
<b>A Social Services (1 to 3)</b>	<b>3,385.8</b>	<b>3,560.7</b>	<b>3,678.5</b>	<b>3,298.4</b>	<b>8.6</b>	<b>3.3</b>	<b>-10.3</b>
1 Housing	546.8	620.6	846.9	665.6	54.9	36.5	-21.4
2 Government Servants (Housing)	788.6	1,017.5	973.2	840.7	23.4	-4.3	-13.6
3 Others @	2,050.4	1,922.6	1,858.3	1,792.1	-9.4	-3.3	-3.6
<b>B Economic Services (1 to 7)</b>	<b>9,744.6</b>	<b>10,861.0</b>	<b>18,366.1</b>	<b>9,959.9</b>	<b>88.5</b>	<b>69.1</b>	<b>-45.8</b>
1 Co-operation	1,209.1	828.9	909.4	388.2	-24.8	9.7	-57.3
2 Crop Husbandry	47.3	55.3	211.7	40.6	347.9	282.5	-80.8
3 Soil and Water Conservation	-	0.3	0.1	4.0	—	-80.6	6579.2
4 Power Projects	5,930.3	8,267.3	14,763.4	8,028.3	148.9	78.6	-45.6
5 Village and Small Industries	163.0	96.0	105.7	40.7	-35.1	10.1	-61.5
6 Other Industries and Minerals	782.0	783.6	1,082.4	297.6	38.4	38.1	-72.5
7 Others +	1,612.9	829.6	1,293.5	1,160.4	-19.8	55.9	-10.3
<b>III Total Developmental (I + II)</b>	<b>228,416.8</b>	<b>268,905.9</b>	<b>301,708.7</b>	<b>286,122.5</b>	<b>32.1</b>	<b>12.2</b>	<b>-5.2</b>

\* Includes expenditure on information and publicity.

+ Includes loans and advances for forest, fisheries, animal husbandry, road and water transport services, major & minor irrigation, etc.

@ Includes outlay on education, art and culture, urban development, social security and welfare, etc.

**Notes :** 1. Figures in brackets are percentage to total developmental expenditure.

2. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

**Source :** Budget Documents of State Governments.

Appendix Table 13 : Non-Developmental Expenditure : Major Heads

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Percentage variation		
					Col.4 over 2	Col.4 over 3	Col.5 over 4
1	2	3	4	5	6	7	8
<b>I Non-Developmental Expenditure (General Services) on Revenue Account (i to v)</b>	<b>148,817.7</b>	<b>174,048.0</b>	<b>174,068.3</b>	<b>195,433.8</b>	<b>17.0</b>	<b>0.0</b>	<b>12.3</b>
i Organs of State	3,312.0	3,714.9	4,084.2	4,792.6	23.3	9.9	17.3
ii Fiscal Services	9,384.2	8,930.3	11,026.8	11,714.7	17.5	23.5	6.2
iii Appropriation to Reserves and Interest Payments (1+2)	72,187.8	85,541.4	86,785.3	95,296.4	20.2	1.5	9.8
1 Appropriation to Reserves against Debt	2,045.9	2,621.4	2,818.2	4,438.6	37.7	7.5	57.5
2 Interest Payments	70,141.9 (25.0)	82,919.9 (24.8)	83,967.2 (25.5)	90,857.8 (24.3)	19.7	1.3	8.2
iv Administrative Services (1 to 5)	27,371.2	30,508.3	30,302.8	33,327.6	10.7	-0.7	10.0
1 District Administration	2,783.5	2,967.9	2,987.9	3,378.7	7.3	0.7	13.1
2 Police	17,162.8 (6.1)	18,457.9 (5.5)	18,892.8 (5.7)	19,548.5 (5.2)	10.1	2.4	3.5
3 Public Works	2,450.0	2,588.6	2,623.2	2,934.5	7.1	1.3	11.9
4 Secretariat General Services	1,107.9	1,732.4	1,213.0	1,759.3	9.5	-30.0	45.0
5 Others @	3,867.0	4,761.5	4,585.9	5,706.5	18.6	-3.7	24.4
v Pension and Miscellaneous General Services	36,562.5	45,353.1	41,869.1	50,302.5	14.5	-7.7	20.1
<b>II Non-Developmental Expenditure on Capital Account (1+2)</b>	<b>3,080.4</b>	<b>3,754.5</b>	<b>3,636.3</b>	<b>4,404.7</b>	<b>18.0</b>	<b>-3.1</b>	<b>21.1</b>
1 Non-Developmental (General Services)	1,863.5	2,775.7	2,507.8	3,154.6	34.6	-9.7	25.8
2 Loans for Non-Developmental Purposes (a+b)	1,216.9	978.8	1,128.5	1,250.1	-7.3	15.3	10.8
a) Government Servants (other than housing)	225.9	398.5	322.8	547.9	42.9	-19.0	69.7
b) Miscellaneous	991.0	580.3	805.6	702.2	-18.7	38.8	-12.8
<b>III Total Non-Developmental Expenditure (I + II)</b>	<b>151,898.1</b>	<b>177,802.5</b>	<b>177,704.6</b>	<b>199,838.5</b>	<b>17.0</b>	<b>-0.1</b>	<b>12.5</b>
<b>IV III as percentage of Aggregate Receipts</b>	<b>35.7</b>	<b>36.9</b>	<b>32.8</b>	<b>36.2</b>			
<b>V III as percentage of Aggregate Disbursements</b>	<b>36.1</b>	<b>36.4</b>	<b>32.1</b>	<b>36.2</b>			

@ Includes expenditure on Public Service Commission, Treasury and Administration, Jails, etc.

Notes : 1. Figures in brackets are percentage to Revenue receipts.

2. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source : Budget Documents of State Governments.

**Appendix Table 14 : Developmental and Non-Developmental Expenditure-Plan and Non-Plan Components**

(Rs. crore)

State Finances : A Study of Budgets of 2004-05

S12

Items	2002-03 (Accounts)@			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Aggregate Disbursements (1 to 3) *</b>	<b>88,603.1</b>	<b>331,859.1</b>	<b>420,462.2</b>	<b>118,402.0</b>	<b>369,917.0</b>	<b>488,319.0</b>	<b>120,486.1</b>	<b>433,569.8</b>	<b>554,055.9</b>	<b>129,320.4</b>	<b>422,047.6</b>	<b>551,367.9</b>
<b>1 Developmental Expenditure (a + b)</b>	<b>85,671.8</b>	<b>142,745.0</b>	<b>228,416.8</b>	<b>114,795.1</b>	<b>154,110.8</b>	<b>268,905.9</b>	<b>117,025.4</b>	<b>184,683.3</b>	<b>301,708.7</b>	<b>122,223.9</b>	<b>163,898.6</b>	<b>286,122.5</b>
a) Direct Developmental Expenditure (i + ii)	78,204.2	137,082.2	215,286.4	106,263.3	148,220.9	254,484.1	106,511.1	173,153.0	279,664.1	114,323.2	158,541.0	272,864.3
i) Economic Services	47,144.0	49,029.3	96,173.3	61,597.8	55,182.5	116,780.2	63,303.9	76,609.7	139,913.6	65,412.1	62,757.0	128,169.1
ii) Social Services	31,060.3	88,052.8	119,113.1	44,665.5	93,038.4	137,703.9	43,207.1	96,543.4	139,750.5	48,911.1	95,784.0	144,695.2
b) Loans and Advances for Developmental Purposes (i + ii)	7,467.6	5,662.9	13,130.4	8,531.8	5,889.9	14,421.7	10,514.4	11,530.2	22,044.6	7,900.7	5,357.6	13,258.3
i) Economic Services	5,688.0	4,056.6	9,744.6	6,837.7	4,023.3	10,861.0	8,662.2	9,703.9	18,366.1	6,175.8	3,784.1	9,959.9
ii) Social Services	1,779.5	1,606.3	3,385.8	1,694.1	1,866.6	3,560.7	1,852.2	1,826.3	3,678.5	1,724.9	1,573.5	3,298.4
<b>2 Non-Developmental Expenditure (a + b)</b>	<b>2,648.4</b>	<b>149,249.7</b>	<b>151,898.1</b>	<b>3,348.2</b>	<b>174,454.3</b>	<b>177,802.5</b>	<b>3,271.2</b>	<b>174,433.3</b>	<b>177,704.6</b>	<b>4,288.9</b>	<b>195,549.5</b>	<b>199,838.5</b>
a) Direct Non-Developmental Expenditure	2,646.9	148,034.3	150,681.2	3,346.7	173,477.0	176,823.7	3,265.2	173,310.9	176,576.1	4,287.9	194,300.4	198,588.4
b) Loans and Advances for Non- Developmental Purposes	1.5	1,215.4	1,216.9	1.5	977.3	978.8	6.0	1,122.5	1,128.5	1.0	1,249.1	1,250.1
<b>3 Others (a+b+c+d+e)</b>	<b>282.9</b>	<b>39,864.3</b>	<b>40,147.3</b>	<b>258.7</b>	<b>41,351.9</b>	<b>41,610.7</b>	<b>189.5</b>	<b>74,453.2</b>	<b>74,642.7</b>	<b>2,807.5</b>	<b>62,599.4</b>	<b>65,406.9</b>
a) Repayment of Loans to the Centre	—	28,147.8	28,147.8	—	25,908.8	25,908.8	—	53,535.2	53,535.2	2,419.0	39,841.9	42,260.9
b) Discharge of Internal Debt <i>of Which:</i>	54.4	5,892.7	5,947.1	59.8	8,616.6	8,676.4	—	13,794.5	13,794.5	—	15,936.3	15,936.3
Market Loans	18.4	2,112.2	2,130.7	—	3,455.1	3,455.1	—	3,530.4	3,530.4	—	4,433.3	4,433.3
c) Compensation and Assignments to Local Bodies	228.5	5,823.8	6,052.3	199.0	6,826.5	7,025.5	189.5	7,123.4	7,312.9	388.5	6,821.3	7,209.8
d) Grants-In-Aid and Contributions	—	—	—	—	—	—	—	—	—	—	—	—
e) Reserve with Finance Department	—	—	—	—	—	—	—	—	—	—	—	—

@ Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

\* Includes expenditure on both Revenue and Capital Account.

Source: Budget Documents of State Governments.

**Appendix Table 15 : Developmental and Non-developmental  
Expenditure-Revenue and Capital Components**

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5
<b>I. Developmental Expenditure</b>	<b>228,416.8</b>	<b>268,905.9</b>	<b>301,708.7</b>	<b>286,122.5</b>
a) Revenue	180,580.8	201,542.7	220,671.3	215,419.0
b) Capital	47,836.0	67,363.2	81,037.4	70,703.5
<b>II. Non-developmental Expenditure</b>	<b>151,898.1</b>	<b>177,802.5</b>	<b>177,704.6</b>	<b>199,838.5</b>
a) Revenue	148,817.7	174,048.0	174,068.3	195,433.8
b) Capital	3,080.4	3,754.5	3,636.3	4,404.7
<b>III. Others</b>	<b>40,147.3</b>	<b>41,610.7</b>	<b>74,642.7</b>	<b>65,406.9</b>
a) Revenue *	6,052.3	7,025.5	7,312.9	7,209.8
b) Capital **	34,094.9	34,585.2	67,329.7	58,197.1
<b>IV. Aggregate Disbursements (I+II+III)</b>	<b>420,462.2</b>	<b>488,319.0</b>	<b>554,055.9</b>	<b>551,367.9</b>
<b>V. I as percentage of IV</b>	<b>54.3</b>	<b>55.1</b>	<b>54.5</b>	<b>51.9</b>
<b>VI. II as percentage of IV</b>	<b>36.1</b>	<b>36.4</b>	<b>32.1</b>	<b>36.2</b>
<b>VII. III as percentage of IV</b>	<b>9.5</b>	<b>8.5</b>	<b>13.5</b>	<b>11.9</b>

\* Comprise compensation and assignments to local bodies, grants-in-aid contributions and reserve with finance departments.

\*\* Comprise discharge of Internal debt and repayment of loans to the Centre.

Note : Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source : Budget Documents of State Governments.

**Appendix Table 16 : Plan and Non-Plan Expenditure-Revenue and Capital Components**

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5
<b>I. Plan Expenditure</b>	<b>88,603.1</b>	<b>118,402.0</b>	<b>120,486.1</b>	<b>129,320.4</b>
a) Revenue	47,841.9	63,854.9	60,599.9	67,987.1
b) Capital	40,761.2	54,547.1	59,886.2	61,333.3
<b>II. Non-Plan Expenditure</b>	<b>331,859.1</b>	<b>369,917.0</b>	<b>433,569.8</b>	<b>422,047.6</b>
a) Revenue	287,608.8	318,761.2	341,452.6	350,075.5
b) Capital	44,250.2	51,155.8	92,117.2	71,972.1
<b>III. Total Expenditure</b>	<b>420,462.2</b>	<b>488,319.0</b>	<b>554,055.9</b>	<b>551,367.9</b>
	(11.4)	(16.1)	(31.8)	(-0.5)
<b>IV. Total Plan Expenditure (Ia+Ib)</b>	<b>88,603.1</b>	<b>118,402.0</b>	<b>120,486.1</b>	<b>129,320.4</b>
	(10.6)	(33.6)	(36.0)	(7.3)
<b>V. Total Non-Plan Expenditure (IIa+IIb)</b>	<b>331,859.1</b>	<b>369,917.0</b>	<b>433,569.8</b>	<b>422,047.6</b>
	(11.6)	(11.5)	(30.6)	(-2.7)
<b>VI. IV as percentage of III</b>	<b>21.1</b>	<b>24.2</b>	<b>21.7</b>	<b>23.5</b>
<b>VII. V as percentage of III</b>	<b>78.9</b>	<b>75.8</b>	<b>78.3</b>	<b>76.5</b>

Notes : 1. Figures in brackets are percentages over the previous year.

2. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

Source : Budget Documents of State Governments.

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

### Appendix Table 17 : Non-Plan Non-Developmental Expenditure of States

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
<b>I Non-Plan Non-Developmental Revenue Expenditure (1 to 5)</b>	<b>147,503.7 (8.8)</b>	<b>172,435.4 (16.9)</b>	<b>193,175.2 (12.0)</b>
1 Organs of States	3,262.9 (3.7)	3,979.9 (22.0)	4,288.4 (7.8)
2 Fiscal Services	9,190.5 (-0.9)	10,748.8 (17.0)	11,253.1 (4.7)
3 Appropriation to Reserve and Interest Payments	72,184.0 (12.2)	86,767.2 (20.2)	95,293.7 (9.8)
<i>of which:</i>			
Interest Payments	70,138.1 (12.2)	83,949.0 (19.7)	90,855.1 (8.2)
<i>of which:</i>			
Interest on loans from the Centre	30,856.3 (4.8)	30,361.7 (-1.6)	28,147.6 (-7.3)
4 Administrative Services	26,371.0 (1.3)	29,208.2 (10.8)	32,170.5 (10.1)
5 Pensions and Miscellaneous General Services	36,495.2 (11.4)	41,731.4 (14.3)	50,169.6 (20.2)
<b>II Non-Plan Non-Developmental Capital Disbursements (1 + 2)*</b>	<b>1,746.1 (204.7)</b>	<b>1,997.9 (14.4)</b>	<b>2,374.3 (18.8)</b>
1 Non-Plan Non-Developmental Capital Outlay	530.7 (17.4)	875.4 (65.0)	1,125.2 (28.5)
2 Non-Plan Non-Developmental Loans and Advances by States	1,215.4 (1003.6)	1,122.5 (-7.6)	1,249.1 (11.3)
<b>Total Non-Plan Non-Developmental Expenditure of States</b>	<b>149,249.7 (9.7)</b>	<b>174,433.3 (16.9)</b>	<b>195,549.5 (12.1)</b>

\* Exclude repayment of loans to the Centre and discharge of internal debt.

**Note** : 1. Figures in brackets are percentage variations over the previous year.

2. The Non Plan figures in case of Bihar, Jammu and Kashmir and Jharkhand for 2002-03 (Accounts) relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

Appendix Table 18 : Devolution and Transfer of Resources from the Centre

(Rs. crore)

Items	2002-03 (Accounts)@	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
<b>I States' Share in Central Taxes</b>	<b>56,655.3</b>	<b>64,313.7</b>	<b>65,296.9</b>	<b>77,887.0</b>	<b>8,641.6</b>	<b>15.3</b>	<b>983.2</b>	<b>1.5</b>	<b>12,590.1</b>	<b>19.3</b>
<b>II Grants from the Centre (1 to 5)</b>	<b>45,682.5</b>	<b>63,421.6</b>	<b>60,883.9</b>	<b>61,176.0</b>	<b>15,201.4</b>	<b>33.3</b>	<b>-2,537.7</b>	<b>-4.0</b>	<b>292.1</b>	<b>0.5</b>
1 State Plan Schemes	19,830.4	28,243.8	27,188.8	29,904.6	7,358.4	37.1	-1,055.0	-3.7	2,715.9	10.0
2 Central Plan Schemes	1,717.9	4,528.8	3,902.7	3,777.9	2,184.8	127.2	-626.1	-13.8	-124.8	-3.2
3 Centrally Sponsored Schemes	8,674.7	17,464.3	14,212.2	13,625.6	5,537.5	63.8	-3,252.1	-18.6	-586.6	-4.1
4 NEC/Special Plan Schemes	217.3	796.5	489.1	550.1	271.9	125.1	-307.3	-38.6	60.9	12.5
5 Non-Plan Grants (a to c)	15,242.3	12,388.3	15,091.1	13,317.7	-151.2	-1.0	2,702.8	21.8	-1,773.3	-11.8
a) Statutory Grants	8,526.3	8,769.0	8,752.7	7,779.4	226.5	2.7	-16.3	-0.2	-973.3	-11.1
b) Grants for Natural Calamities	3,234.6	1,253.2	1,297.7	1,390.9	-1,936.9	-59.9	44.4	3.5	93.2	7.2
c) Non-Plan Non-Statutory Grants	3,481.4	2,366.0	5,040.6	4,147.5	1,559.2	44.8	2,674.6	113.0	-893.2	-17.7
<b>III Gross Loans from the Centre (i + ii)</b>	<b>27,215.7</b>	<b>33,703.5</b>	<b>32,084.1</b>	<b>34,025.2</b>	<b>4,868.4</b>	<b>17.9</b>	<b>-1,619.4</b>	<b>-4.8</b>	<b>1,941.2</b>	<b>6.1</b>
i) Plan Loans	20,742.5	32,637.9	29,751.9	32,582.1	9,009.4	43.4	-2,886.0	-8.8	2,830.2	9.5
ii) Non-Plan Loans*	6,473.2	1,065.6	2,332.2	1,443.1	-4,141.0	-64.0	1,266.6	118.9	-889.1	-38.1
<b>IV Gross Transfer (I+II+III)</b>	<b>129,553.6</b>	<b>161,438.8</b>	<b>158,264.9</b>	<b>173,088.2</b>	<b>28,711.3</b>	<b>22.2</b>	<b>-3,173.9</b>	<b>-2.0</b>	<b>14,823.3</b>	<b>9.4</b>
<b>V Repayment and Interest Payments Liabilities (a + b)</b>	<b>59,004.1</b>	<b>57,525.0</b>	<b>83,896.9</b>	<b>70,408.5</b>	<b>24,892.8</b>	<b>42.2</b>	<b>26,372.0</b>	<b>45.8</b>	<b>-13,488.5</b>	<b>-16.1</b>
a) Repayment of Loans to the Centre	28,147.8	25,908.8	53,535.2	42,260.9	25,387.4	90.2	27,626.4	106.6	-11,274.4	-21.1
b) Interest Payments on the Loans from the Centre	30,856.3	31,616.2	30,361.7	28,147.6	-494.6	-1.6	-1,254.5	-4.0	-2,214.1	-7.3
<b>VI Net Transfer of Resources from the Centre (IV-V)</b>	<b>70,549.5</b>	<b>103,913.8</b>	<b>74,368.0</b>	<b>102,679.7</b>	<b>3,818.5</b>	<b>5.4</b>	<b>-29,545.8</b>	<b>-28.4</b>	<b>28,311.7</b>	<b>38.1</b>

@ Figures for Bihar, Jammu and Kashmir and Jharkhand for 2002-03 (Accounts) relate to Revised Estimates.

\* Includes Ways and Means Advances from the Centre.

Source : Budget Documents of State Governments.

**Appendix Table 19: Outstanding Liabilities of State Governments  
(As on March 31)**

(Rs. crore)

Year	Market Loans	Compensation and Other Bonds	WM A from RBI	Loans from Banks and Other Institutions	Special Securities Issued to NSSF	Internal Debt (2+3+4+5+6)	Loans and Advances from Central Government	State Provident Funds	Insurance and Pension Fund, Trust and Endowments, Small savings etc.	Total Provident Funds etc. (9+10)	Total Liabilities (7+8+11)
1	2	3	4	5	6	7	8	9	10	11	12
1991	15,618	8	679	2,906		19,211	74,117	14,002	2,959	16,961	110,289
1996	36,021	-3	-24	7,225		43,218	131,505	30,984	6,519	37,502	212,224
2003	131,199	-5	677	61,132	146,914	339,918	234,632	91,618	20,487	112,105	686,655
2004 (RE)	176,318	18,750	709	66,330	208,151	470,258	213,181	101,241	22,452	123,692	807,131
2005 (BE)	203,867	21,256	849	74,086	271,888	571,946	204,945	111,660	24,552	136,211	913,103

*Source* : Figures are derived from Combined Finance and Revenue Accounts of the Union and State Governments in India, 1986-87 and State Government Budget Documents.



## Statement 1 : Major Fiscal Indicators

(Per cent)

States	State's Agg Dis/Agg Dis				G F D/G F D Exp				Revenue Deficit/ G F D			
	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>I Non Special Category</b>												
1 Andhra Pradesh	8.2	8.2	7.9	8.7	23.5	24.9	21.3	19.0	42.9	40.1	39.1	26.0
2 Bihar	3.9	4.2	3.5	4.0	28.2	29.8	23.3	17.0	58.4	50.0	27.0	0.2
3 Chhattisgarh	1.5	1.6	1.7	1.8	19.5	15.2	22.9	20.5	50.8	11.6	30.2	9.3
4 Goa	0.6	0.6	0.5	0.6	18.1	17.1	20.5	15.8	55.4	44.1	20.2	1.6
5 Gujarat	6.8	6.4	6.4	5.4	28.9	25.4	32.9	27.0	103.4	58.6	35.0	40.1
6 Haryana	2.8	2.5	2.3	2.6	26.5	14.5	12.1	13.9	38.5	46.6	67.1	51.1
7 Jharkhand	2.1	2.3	1.8	2.0	21.2	22.8	18.2	30.0	-6.1	15.1	-8.5	20.5
8 Karnataka	5.8	5.7	5.5	5.8	27.7	24.6	20.4	12.7	56.0	50.1	23.7	-13.9
9 Kerala	3.5	4.0	3.7	3.9	26.5	32.0	31.1	24.7	79.7	82.5	65.0	86.9
10 Madhya Pradesh	4.5	4.5	4.6	5.2	24.6	23.3	36.5	28.3	86.8	28.8	61.3	12.1
11 Maharashtra	11.3	11.2	11.3	9.9	26.6	31.5	34.4	22.5	75.1	65.6	46.4	66.4
12 Orissa	3.2	3.2	3.2	3.3	36.0	25.0	36.2	24.2	71.4	56.0	53.9	71.8
13 Punjab	4.2	4.1	4.1	4.7	35.7	28.4	29.7	27.8	76.2	85.3	61.3	57.1
14 Rajasthan	5.0	5.1	4.8	5.3	32.1	31.9	33.6	27.7	66.0	64.3	46.3	31.4
15 Tamil Nadu	6.6	7.2	6.3	6.4	20.1	24.4	25.2	21.8	57.8	71.9	48.1	48.2
16 Uttar Pradesh	10.1	10.0	13.3	9.6	27.9	25.4	38.3	21.8	62.5	53.9	97.7	53.2
17 West Bengal	7.4	6.6	7.1	7.1	44.8	42.1	43.4	33.3	75.0	81.7	70.4	71.2
18 NCT Delhi	2.3	2.4	2.3	2.3	21.7	26.4	31.5	19.2	-69.8	-86.3	-55.0	-119.5
<b>Non-Special Category States</b>	<b>89.9</b>	<b>90.0</b>	<b>90.1</b>	<b>88.7</b>	<b>28.3</b>	<b>27.5</b>	<b>30.8</b>	<b>23.0</b>	<b>64.6</b>	<b>56.4</b>	<b>53.5</b>	<b>41.4</b>
<b>II Special Category</b>												
1 Arunachal Pradesh	0.4	0.3	0.4	0.3	20.6	16.2	28.7	5.0	-10.2	-36.0	7.0	-379.8
2 Assam	2.3	2.1	2.7	4.0	19.5	12.0	23.6	26.8	60.9	34.4	53.0	37.8
3 Himachal Pradesh	1.5	1.6	1.3	1.3	28.9	39.0	36.8	33.1	56.9	63.3	66.4	72.8
4 Jammu and Kashmir	2.1	2.1	1.6	1.9	9.8	15.0	-0.2	10.6	-98.3	-52.4	11513.4	-103.8
5 Manipur	0.6	0.5	0.5	0.5	22.4	15.8	34.0	23.4	47.4	35.0	34.0	39.7
6 Meghalaya	0.4	0.4	0.4	0.4	16.4	11.1	14.6	11.9	15.2	-52.4	-38.1	-37.1
7 Mizoram	0.4	0.3	0.3	0.3	32.7	23.6	24.9	25.8	61.7	34.7	7.6	40.1
8 Nagaland	0.5	0.5	0.4	0.5	19.7	24.1	18.8	15.0	-12.3	24.2	-23.0	-58.3
9 Sikkim	0.5	0.5	0.3	0.4	3.6	0.5	8.3	9.6	-213.9	-2007.2	-147.2	-100.5
10 Tripura	0.7	0.6	0.5	0.6	22.4	22.2	21.5	18.6	-10.1	15.0	-14.7	-52.1
11 Uttaranchal	0.9	1.2	1.4	1.3	13.4	21.6	37.6	36.3	23.5	51.4	58.5	46.8
<b>Special Category States</b>	<b>10.1</b>	<b>10.0</b>	<b>9.9</b>	<b>11.3</b>	<b>18.2</b>	<b>19.2</b>	<b>22.7</b>	<b>23.0</b>	<b>20.3</b>	<b>22.3</b>	<b>23.2</b>	<b>21.0</b>
<b>All States</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>27.3</b>	<b>26.7</b>	<b>29.9</b>	<b>23.0</b>	<b>61.7</b>	<b>54.0</b>	<b>51.1</b>	<b>39.1</b>

Agg.Dis : Aggregate Disbursements  
 GFD : Gross Fiscal Deficit  
 GFD Exp : Gross Fiscal Deficit Expenditure  
 R.E. : Revised Estimates

B.E. : Budget Estimates  
 NCT : National Capital Territory  
 '- ' : Indicates surplus for revenue deficit

**Statement 1 : Major Fiscal Indicators (Contd.)**

(Per cent)

States	Capital Outlay/G F D				Net Lending/G F D				Non-dev Exp/Agg Dis			
	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)
1	14	15	16	17	18	19	20	21	22	23	24	25
<b>I Non Special Category</b>												
1 Andhra Pradesh	46.0	49.8	50.2	81.8	11.2	10.2	10.7	-7.8	30.3	32.4	28.3	29.2
2 Bihar	27.9	33.7	45.3	72.6	13.7	16.3	27.7	27.2	42.8	40.7	39.4	41.1
3 Chhattisgarh	44.9	84.3	65.0	86.1	4.3	4.1	4.7	4.6	30.9	27.2	22.5	25.2
4 Goa	44.7	54.5	79.1	95.7	-0.1	1.5	0.8	2.7	46.4	38.7	24.7	39.5
5 Gujarat	27.0	38.5	41.9	50.7	-30.4	2.9	23.2	9.2	28.4	31.3	25.6	33.0
6 Haryana	53.6	29.6	19.9	43.1	7.9	23.8	13.0	5.8	33.4	38.6	35.9	36.6
7 Jharkhand	84.6	70.3	92.1	65.4	21.5	14.6	16.4	14.1	30.1	29.2	31.0	27.8
8 Karnataka	35.9	55.6	68.7	98.8	8.2	-5.7	7.6	15.1	28.8	30.1	33.0	36.8
9 Kerala	17.1	14.0	12.0	11.8	3.2	3.5	23.0	1.3	43.0	39.6	37.1	38.2
10 Madhya Pradesh	40.3	60.4	34.5	82.5	-27.1	10.8	4.2	5.4	29.9	28.9	29.1	28.1
11 Maharashtra	27.1	25.8	49.7	29.8	-2.2	8.6	3.9	3.8	38.2	38.2	33.5	47.2
12 Orissa	22.4	38.1	18.2	27.9	6.2	5.9	27.9	0.3	41.7	36.8	35.5	41.5
13 Punjab	19.8	9.4	24.5	40.9	3.9	5.3	14.2	2.0	48.5	52.6	41.8	38.6
14 Rajasthan	31.6	33.2	43.4	62.2	2.3	2.5	10.4	6.5	38.0	35.7	32.6	29.2
15 Tamil Nadu	37.5	24.1	49.1	48.2	4.7	3.9	2.8	3.6	36.7	33.4	33.4	37.5
16 Uttar Pradesh	35.9	40.0	58.3	47.0	1.6	6.2	-55.9	-0.2	42.8	37.8	28.7	44.4
17 West Bengal	10.7	7.4	6.9	10.1	14.3	10.9	22.7	18.7	40.2	45.6	37.7	40.2
18 NCT Delhi	35.3	38.1	31.6	75.6	134.5	148.1	123.3	144.0	29.8	22.9	19.7	22.0
<b>Non-Special Category States</b>	<b>30.6</b>	<b>32.9</b>	<b>41.4</b>	<b>49.8</b>	<b>4.8</b>	<b>10.7</b>	<b>5.1</b>	<b>8.7</b>	<b>36.6</b>	<b>36.1</b>	<b>32.0</b>	<b>36.9</b>
<b>II Special Category</b>												
1 Arunachal Pradesh	109.7	135.6	92.2	473.4	0.5	0.3	0.8	6.4	26.3	28.2	22.2	28.8
2 Assam	35.4	54.5	38.3	91.3	3.7	11.1	8.7	-29.0	34.4	35.0	29.8	21.5
3 Himachal Pradesh	43.0	36.7	34.1	26.9	0.1	0.0	-0.5	0.3	34.4	32.4	37.1	42.2
4 Jammu and Kashmir	189.1	147.7	-11086.0	199.5	9.2	4.7	-327.4	4.3	42.0	41.6	41.4	33.3
5 Manipur	51.6	64.6	64.1	57.6	1.1	0.4	1.9	2.7	26.8	30.4	25.1	30.1
6 Meghalaya	72.4	115.5	100.0	122.3	12.4	36.9	38.0	14.8	31.4	31.1	26.8	29.3
7 Mizoram	32.8	59.6	86.6	53.4	5.5	5.7	5.8	6.4	30.3	29.5	29.3	36.2
8 Nagaland	109.9	76.9	123.3	160.6	2.3	-1.1	-0.3	-2.2	36.2	43.0	39.5	40.9
9 Sikkim	315.3	2119.6	247.9	200.7	-1.4	-12.4	-0.7	-0.2	66.1	66.5	38.8	52.5
10 Tripura	109.0	84.0	113.5	152.1	1.1	1.0	1.2	0.0	32.0	34.4	34.4	42.7
11 Uttaranchal	58.9	38.1	29.5	47.3	17.6	10.4	12.0	5.9	29.9	25.6	27.3	33.9
<b>Special Category States</b>	<b>75.5</b>	<b>73.2</b>	<b>69.8</b>	<b>87.7</b>	<b>4.2</b>	<b>4.5</b>	<b>6.9</b>	<b>-8.7</b>	<b>36.2</b>	<b>36.0</b>	<b>32.5</b>	<b>31.3</b>
<b>All States</b>	<b>33.6</b>	<b>35.8</b>	<b>43.6</b>	<b>54.2</b>	<b>4.7</b>	<b>10.2</b>	<b>5.2</b>	<b>6.7</b>	<b>36.6</b>	<b>36.1</b>	<b>32.1</b>	<b>36.2</b>

Non-Dev Exp : Non-Developmental Expenditure

State Finances : A Study of Budgets of 2004-05

S18

## Statement 1 : Major Fiscal Indicators (Contd.)

(Per cent)

States	Non-Dev Rev Exp/Rev Recpts				Int Pay/Rev Exp				States' Tax Revenue/Rev Exp			
	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)
1	26	27	28	29	30	31	32	33	34	35	36	37
<b>I Non Special Category</b>												
1 Andhra Pradesh	42.5	47.0	44.0	42.2	18.5	23.5	22.8	21.9	50.8	48.4	46.6	50.6
2 Bihar	62.2	61.7	54.7	54.2	21.9	22.9	22.7	23.6	19.4	19.7	23.0	24.5
3 Chhattisgarh	39.2	33.9	31.9	33.7	14.3	14.6	13.2	14.0	40.6	42.1	37.0	40.8
4 Goa	57.7	49.7	34.3	49.9	12.2	14.6	16.7	12.4	27.1	30.1	40.4	31.7
5 Gujarat	44.8	46.4	44.2	46.0	18.5	23.1	23.9	24.9	40.7	44.4	48.1	49.7
6 Haryana	45.9	46.2	46.1	47.6	18.8	20.8	20.5	21.3	57.4	59.4	58.3	59.2
7 Jharkhand	38.5	38.0	40.0	41.8	13.1	12.2	13.6	9.8	34.6	29.4	31.2	33.0
8 Karnataka	40.6	44.0	45.8	44.2	14.4	17.5	16.0	15.4	53.0	55.5	56.2	60.6
9 Kerala	62.0	62.8	59.4	55.6	21.3	20.0	20.6	19.6	50.8	49.5	52.9	52.9
10 Madhya Pradesh	45.1	40.7	49.9	45.6	15.7	17.2	17.1	20.2	32.7	42.4	33.2	43.7
11 Maharashtra	58.9	57.7	56.2	64.1	16.8	17.6	18.4	20.5	55.6	56.4	56.4	59.4
12 Orissa	70.0	56.9	63.8	64.3	28.7	28.8	26.0	24.6	25.0	28.7	25.1	24.7
13 Punjab	84.8	81.9	69.2	63.1	25.0	23.2	21.7	20.3	37.9	38.5	38.1	37.2
14 Rajasthan	59.1	58.4	54.9	48.2	24.3	25.3	24.8	26.4	35.6	36.8	39.3	42.8
15 Tamil Nadu	47.4	47.5	49.5	51.9	16.3	16.1	17.6	18.6	60.4	55.8	60.0	62.0
16 Uttar Pradesh	63.2	56.0	63.1	62.5	25.9	21.4	20.4	26.8	32.5	38.8	26.0	37.5
17 West Bengal	77.3	86.7	84.4	76.1	27.3	33.1	34.6	35.3	27.8	30.4	33.0	37.6
18 NCT Delhi	20.2	22.8	25.6	26.2	18.1	24.2	25.8	27.7	97.1	115.8	105.8	116.1
<b>Non-Special Category States</b>	<b>54.3</b>	<b>53.7</b>	<b>53.8</b>	<b>53.4</b>	<b>20.2</b>	<b>21.4</b>	<b>21.3</b>	<b>22.5</b>	<b>43.3</b>	<b>45.1</b>	<b>43.2</b>	<b>47.9</b>
<b>II Special Category</b>												
1 Arunachal Pradesh	31.9	32.9	31.8	30.9	10.6	12.2	10.3	14.5	3.3	3.5	2.6	11.2
2 Assam	49.0	45.8	45.0	36.0	15.5	17.5	15.8	12.6	22.9	27.2	20.5	19.3
3 Himachal Pradesh	52.3	58.2	65.7	67.8	22.8	22.8	27.8	30.4	20.0	17.3	18.5	19.2
4 Jammu and Kashmir	45.4	47.5	39.9	35.2	17.7	18.1	16.7	13.8	14.0	15.2	17.5	15.8
5 Manipur	47.8	49.0	45.0	50.4	14.3	18.0	15.4	19.3	3.9	4.6	3.7	4.3
6 Meghalaya	38.2	37.5	32.9	34.2	11.1	12.6	11.5	12.0	11.8	12.0	11.7	13.3
7 Mizoram	45.2	39.7	40.4	50.2	13.0	11.8	12.9	15.4	1.7	2.5	2.2	2.5
8 Nagaland	48.1	57.1	47.4	48.3	15.3	14.2	13.0	17.2	3.6	4.1	4.3	4.8
9 Sikkim	69.4	67.6	43.8	58.5	5.1	4.8	8.8	5.5	4.8	5.6	7.4	5.3
10 Tripura	38.4	44.0	41.3	40.1	14.0	14.8	14.7	15.2	8.7	9.3	10.2	13.3
11 Uttaranchal	35.0	36.9	48.9	48.9	17.7	15.0	16.2	13.5	31.6	27.8	21.5	22.1
<b>Special Category States</b>	<b>46.6</b>	<b>47.7</b>	<b>45.1</b>	<b>42.8</b>	<b>16.1</b>	<b>16.6</b>	<b>16.7</b>	<b>15.6</b>	<b>15.9</b>	<b>16.8</b>	<b>15.9</b>	<b>16.3</b>
<b>All States</b>	<b>53.5</b>	<b>53.1</b>	<b>52.8</b>	<b>52.2</b>	<b>19.9</b>	<b>20.9</b>	<b>20.9</b>	<b>21.7</b>	<b>40.7</b>	<b>42.4</b>	<b>40.5</b>	<b>44.4</b>

Rev Recpts : Revenue Receipts  
 Int Pay : Interest Payments  
 Rev Exp : Revenue Expenditure  
 Non-Dev Rev Exp : Non-Developmental Revenue Expenditure

## Statement 1 : Major Fiscal Indicators (Concl'd.)

(Per cent)

States	States' Non Tax Rev/Rev Exp				Gross Transfers/Agg Dis				Debt Servicing/Gross Transfers			
	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)	2001-02 (Accounts)	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)
1	38	39	40	41	42	43	44	45	46	47	48	49
<b>I Non Special Category</b>												
1 Andhra Pradesh	11.8	13.5	13.6	11.7	32.4	27.4	30.6	31.5	32.2	49.5	45.6	39.7
2 Bihar	2.9	2.3	3.0	2.3	58.2	56.5	58.1	61.4	26.2	26.7	23.0	25.0
3 Chhattisgarh	14.7	17.3	15.9	16.9	35.6	37.6	35.2	36.0	25.0	29.4	34.0	25.2
4 Goa	54.1	52.0	43.4	59.0	11.8	10.5	11.5	9.0	52.3	89.8	100.4	100.5
5 Gujarat	16.6	18.6	22.7	19.9	20.3	21.1	16.6	22.3	54.4	84.2	116.1	38.9
6 Haryana	19.2	19.4	20.6	21.0	12.1	14.6	13.5	12.3	70.2	61.1	123.2	113.9
7 Jharkhand	16.0	12.4	15.8	16.6	43.0	46.9	45.7	39.6	22.0	14.4	22.8	21.4
8 Karnataka	5.9	6.8	14.9	17.6	29.9	24.9	24.8	26.1	27.5	48.9	58.1	32.2
9 Kerala	4.7	4.6	5.0	6.2	25.7	22.7	22.9	23.7	39.0	47.0	51.9	43.8
10 Madhya Pradesh	11.1	11.2	7.8	9.1	37.4	38.8	34.1	35.3	21.5	33.5	36.2	36.1
11 Maharashtra	12.2	11.2	8.2	9.9	11.8	10.0	14.0	15.3	80.1	88.2	91.0	55.1
12 Orissa	7.0	9.6	7.3	6.9	43.5	53.3	46.1	52.5	38.4	39.0	39.1	35.0
13 Punjab	23.3	27.2	27.7	31.8	12.6	10.1	14.0	12.7	100.8	158.0	127.9	128.6
14 Rajasthan	9.5	9.2	9.8	10.6	30.1	31.8	29.6	30.5	46.5	60.5	63.2	70.2
15 Tamil Nadu	7.2	7.2	6.8	6.8	20.8	18.4	20.7	23.0	40.8	57.0	53.2	30.9
16 Uttar Pradesh	5.6	5.8	3.5	4.3	42.6	38.6	28.4	43.7	33.1	47.7	52.2	34.2
17 West Bengal	3.3	2.8	4.0	5.0	31.8	33.9	23.2	27.1	46.3	51.2	111.3	82.5
18 NCT Delhi	17.4	18.0	18.4	14.4	8.6	8.8	6.1	6.4	147.1	229.6	473.7	497.4
<b>Non-Special Category States</b>	<b>10.4</b>	<b>10.7</b>	<b>10.5</b>	<b>11.5</b>	<b>29.2</b>	<b>27.4</b>	<b>25.4</b>	<b>29.0</b>	<b>38.9</b>	<b>46.9</b>	<b>62.0</b>	<b>46.9</b>
<b>II Special Category</b>												
1 Arunachal Pradesh	6.9	7.4	8.9	15.4	70.4	77.9	73.9	78.4	2.2	8.3	3.1	4.1
2 Assam	7.8	9.7	7.4	22.2	55.4	60.1	47.3	33.2	32.5	29.8	25.4	29.3
3 Himachal Pradesh	4.3	3.4	4.7	7.3	51.2	41.4	40.1	41.6	26.1	30.1	17.2	16.0
4 Jammu and Kashmir	4.9	5.2	5.4	11.1	74.2	68.6	83.4	70.2	14.4	13.3	3.6	2.7
5 Manipur	2.1	4.0	3.3	3.8	75.6	103.4	67.2	77.3	39.9	29.5	30.9	32.8
6 Meghalaya	8.1	7.7	8.3	8.6	67.3	74.9	68.6	70.1	7.0	13.1	11.0	5.5
7 Mizoram	4.0	4.7	4.1	5.3	66.6	70.7	69.5	67.6	5.0	7.5	10.0	5.8
8 Nagaland	3.3	2.9	3.0	3.6	77.8	90.8	78.5	79.2	10.6	4.4	0.8	9.6
9 Sikkim	67.8	69.9	37.2	56.7	33.3	32.6	56.0	41.8	9.5	9.3	12.9	5.5
10 Tripura	5.4	5.0	5.5	7.2	69.3	66.4	68.6	68.5	6.9	10.9	6.3	5.9
11 Uttaranchal	5.7	10.2	7.7	6.8	54.6	42.7	35.8	43.9	18.4	46.1	45.6	1.7
<b>Special Category States</b>	<b>9.0</b>	<b>10.2</b>	<b>7.0</b>	<b>14.6</b>	<b>61.9</b>	<b>61.0</b>	<b>57.0</b>	<b>50.5</b>	<b>19.4</b>	<b>21.3</b>	<b>16.2</b>	<b>12.9</b>
<b>All States</b>	<b>10.3</b>	<b>10.7</b>	<b>10.2</b>	<b>11.9</b>	<b>31.8</b>	<b>30.8</b>	<b>28.6</b>	<b>31.4</b>	<b>36.0</b>	<b>45.5</b>	<b>53.0</b>	<b>40.7</b>

Non tax Rev : Non tax Revenue

**Note :** Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) in all statements relate to Revised Estimates.

**Source:** Budget Documents of State Governments

## Statement 2 : Revenue Deficit/Surplus

(Rs. crore)

States	2002-03 (Accounts)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	Revenue Receipts	Revenue Expenditure	Revenue Surplus (+)/ Deficit (-)	Revenue Receipts	Revenue Expenditure	Revenue Surplus (+)/ Deficit (-)	Revenue Receipts*	Revenue Expenditure	Revenue Surplus (+)/ Deficit (-)
1	2	3	4	5	6	7	8	9	10
1 Andhra Pradesh	23,002.9	26,056.9	-3054.0	27,410.4	30,314.9	-2904.5	32,181.0	34,151.5	-1970.5
2 Arunachal Pradesh	1,108.3	1,031.4	76.9	1,402.8	1,442.1	-39.3	1,452.8	1,165.1	287.8
3 Assam	6,793.3	7,112.5	-319.2	9,971.9	11,605.5	-1633.6	13,161.2	14,982.9	-1821.7
4 Bihar	11,568.8	14,025.4	-2456.6	13,524.9	14,632.3	-1107.3	16,335.7	16,341.5	-5.8
5 Chhattisgarh	5,417.3	5,530.0	-112.7	6,525.7	7,110.2	-584.5	7,426.4	7,605.7	-179.3
6 Goa	1,833.0	2,000.1	-167.1	1,760.9	1,852.6	-91.6	2,627.1	2,635.1	-7.9
7 Gujarat	17,875.3	21,440.1	-3564.8	20,145.8	23,607.4	-3461.6	20,712.4	23,786.3	-3073.9
8 Haryana	8,657.0	9,342.1	-685.1	9,769.4	10,673.5	-904.1	10,791.4	11,684.0	-892.6
9 Himachal Pradesh	3,658.8	5,141.2	-1482.4	3,901.0	5,409.5	-1508.5	4,256.3	5,791.1	-1534.8
10 Jammu and Kashmir	7,064.9	6,412.7	652.2	8,505.9	6,595.8	1910.1	9,090.3	7,967.6	1122.7
11 Jharkhand	7,406.5	7,737.2	-330.7	7,443.5	7,302.0	141.5	7,211.6	7,844.2	-632.7
12 Karnataka	16,168.8	18,814.5	-2645.7	21,731.8	23,050.3	-1318.4	25,964.3	25,437.5	526.8
13 Kerala	10,633.9	14,756.1	-4122.2	12,551.3	16,227.5	-3676.2	14,759.0	18,971.1	-4212.1
14 Madhya Pradesh	13,390.4	14,559.8	-1169.4	14,758.2	19,962.3	-5204.2	17,426.0	18,261.2	-835.2
15 Maharashtra	31,103.1	40,474.3	-9371.3	37,158.9	46,195.5	-9036.6	40,157.2	47,904.4	-7747.2
16 Manipur	1,328.0	1,415.1	-87.1	1,598.2	1,877.9	-279.7	1,504.6	1,686.8	-182.2
17 Meghalaya	1,288.9	1,204.6	84.4	1,696.1	1,586.0	110.1	1,702.7	1,617.1	85.6
18 Mizoram	1,021.6	1,131.0	-109.3	1,288.3	1,320.7	-32.4	1,039.1	1,183.7	-144.7
19 Nagaland	1,398.8	1,506.3	-107.4	1,853.7	1,755.1	98.7	1,954.8	1,753.3	201.5
20 Orissa	8,438.8	10,014.7	-1575.9	9,680.2	12,642.8	-2962.7	11,463.1	14,083.9	-2620.8
21 Punjab	11,071.2	14,825.1	-3754.0	13,676.5	17,215.9	-3539.4	15,678.4	19,120.9	-3442.5
22 Rajasthan	13,081.9	17,015.8	-3933.9	15,703.1	19,370.5	-3667.5	17,484.1	19,588.2	-2104.2
23 Sikkim	2,080.5	1,882.6	197.9	1,233.1	1,069.8	163.3	1,964.6	1,754.9	209.7
24 Tamil Nadu	20,836.7	25,687.7	-4851.0	22,850.5	26,550.0	-3699.5	24,792.3	28,128.7	-3336.4
25 Tripura	1,880.1	1,960.7	-80.7	2,293.3	2,200.8	92.5	2,515.2	2,215.7	299.5
26 Uttaranchal	3,218.3	3,675.6	-457.3	4,150.6	5,613.3	-1462.7	4,628.9	5,863.6	-1234.6
27 Uttar Pradesh	27,821.2	32,938.5	-5117.3	32,860.1	52,798.1	-19938.0	37,258.6	42,785.7	-5527.1
28 West Bengal	14,525.4	23,160.8	-8635.3	17,404.5	26,780.1	-9375.6	20,498.1	27,798.5	-7300.3
29 NCT Delhi	6,665.9	4,598.2	2067.7	7,076.3	5,290.3	1786.0	8,307.1	5,952.3	2354.7
<b>All States</b>	<b>280,339.6</b>	<b>335,450.8</b>	<b>-55,111.1</b>	<b>329,926.7</b>	<b>402,052.5</b>	<b>-72,125.8</b>	<b>374,344.3</b>	<b>418,062.6</b>	<b>-43,718.3</b>

\* Includes the estimated yield of Rs. 2,046 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2004-05.

**Note** : Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

### Statement 3 : Conventional Deficit/Surplus

(Rs. crore)

States	2002-03 (Accounts)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	Aggregate Receipts	Aggregate Expenditure	Conventional Surplus (+)/ Deficit (-)	Aggregate Receipts	Aggregate Expenditure	Conventional Surplus (+)/ Deficit (-)	Aggregate Receipts*	Aggregate Expenditure	Conventional Surplus (+)/ Deficit (-)
1	2	3	4	5	6	7	8	9	10
1 Andhra Pradesh	34,256.2	34,372.6	-116.3	43,807.3	43,654.4	152.9	48,112.1	48,142.5	-30.4
2 Arunachal Pradesh	1,451.6	1,363.3	88.4	1,984.8	2,128.2	-143.3	1,664.3	1,620.0	44.3
3 Assam	9,622.4	8,936.3	686.2	14,240.0	15,157.3	-917.3	20,327.9	22,280.0	-1,952.1
4 Bihar	16,722.7	17,752.4	-1029.8	18,952.7	19,133.7	-181.0	21,969.7	21,885.4	84.3
5 Chhattisgarh	7,284.5	6,821.6	462.9	9,320.0	9,367.2	-47.2	9,898.7	10,101.1	-202.4
6 Goa	2,363.5	2,401.1	-37.5	2,562.1	2,586.4	-24.3	3,519.0	3,506.7	12.4
7 Gujarat	28,263.4	26,920.6	1342.8	34,897.0	35,303.6	-406.6	29,630.9	29,958.3	-327.4
8 Haryana	11,071.3	10,582.0	489.4	12,784.0	12,896.6	-112.6	14,325.8	14,425.2	-99.4
9 Himachal Pradesh	6,732.4	6,616.4	116.0	6,422.2	6,958.5	-536.3	6,835.7	6,893.6	-57.9
10 Jammu and Kashmir	8,200.3	8,737.5	-537.3	8,853.4	8,816.7	36.7	10,370.0	10,458.7	-88.7
11 Jharkhand	9,222.3	9,809.4	-587.1	9,233.0	9,738.3	-505.2	10,834.9	10,976.0	-141.1
12 Karnataka	23,594.2	24,074.0	-479.8	30,251.3	30,722.6	-471.3	32,702.0	31,773.9	928.1
13 Kerala	16,757.2	16,966.7	-209.6	20,099.8	20,291.7	-191.9	21,684.7	21,584.9	99.7
14 Madhya Pradesh	18,565.3	18,989.0	-423.8	24,718.8	25,554.0	-835.3	28,389.7	28,502.3	-112.6
15 Maharashtra	47,804.1	47,217.4	586.7	60,766.4	62,605.2	-1,838.8	57,890.1	54,713.7	3,176.4
16 Manipur	2,428.1	2,157.4	270.7	2,778.3	2,990.9	-212.6	2,434.2	2,536.3	-102.1
17 Meghalaya	1,672.8	1,588.6	84.2	2,143.2	2,146.3	-3.0	2,118.0	2,022.2	95.7
18 Mizoram	1,460.1	1,404.8	55.3	1,689.6	1,845.0	-155.4	1,331.9	1,470.3	-138.5
19 Nagaland	2,237.7	1,916.9	320.9	2,222.1	2,360.9	-138.7	2,491.8	2,512.2	-20.3
20 Orissa	13,886.3	13,266.6	619.7	16,880.9	17,799.2	-918.3	18,199.9	18,199.9	0.0
21 Punjab	17,564.5	17,336.6	227.9	22,389.1	22,934.2	-545.0	26,171.1	26,002.5	168.6
22 Rajasthan	22,170.6	21,541.5	629.1	26,616.1	26,662.8	-46.7	28,917.0	29,151.4	-234.4
23 Sikkim	2,192.8	2,132.0	60.8	1,393.3	1,429.2	-35.9	2,128.1	2,214.8	-86.7
24 Tamil Nadu	29,114.3	30,156.4	-1,042.1	35,354.6	34,670.5	684.1	34,702.7	35,085.2	-382.5
25 Tripura	2,498.4	2,536.9	-38.5	2,920.8	3,008.9	-88.1	3,217.3	3,182.9	34.4
26 Uttaranchal	5,201.4	4,848.3	353.1	6,810.3	7,867.3	-1,057.0	6,892.9	7,365.4	-472.5
27 Uttar Pradesh	42,431.4	42,086.2	345.2	72,021.0	73,503.1	-1,482.1	53,540.2	53,083.6	456.6
28 West Bengal	29,769.4	27,716.3	2,053.2	38,093.6	39,069.2	-975.7	38,946.0	38,939.0	7.0
29 NCT Delhi	10,534.3	10,213.5	320.8	12,178.6	12,854.0	-675.4	13,170.0	12,780.0	390.0
<b>All States</b>	<b>425,073.6</b>	<b>420,462.2</b>	<b>4611.5</b>	<b>542,384.5</b>	<b>554,055.9</b>	<b>-11,671.4</b>	<b>552,416.6</b>	<b>551,367.9</b>	<b>1,048.7</b>

\* Includes the estimated yield of Rs. 2,046 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2004-05.

**Note** : Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

## Statement 4 : Gross Fiscal Deficit

(Rs. crore)

States	2002-03 (Accounts)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	Receipts	Expenditure	Surplus(-)/ Deficit(+)	Receipts	Expenditure	Surplus(-)/ Deficit(+)	Receipts*	Expenditure	Surplus(-)/ Deficit(+)
1	2	3	4	5	6	7	8	9	10
1 Andhra Pradesh	23,002.9	30,628.2	7,625.3	27,410.4	34,836.3	7,425.9	32,181.0	39,751.0	7,570.0
2 Arunachal Pradesh	1,108.3	1,322.2	213.9	1,402.8	1,966.6	563.8	1,452.8	1,528.6	75.8
3 Assam	6,793.3	7,721.1	927.7	9,971.9	13,055.7	3,083.9	13,161.2	17,985.0	4,823.8
4 Bihar	11,568.8	16,480.2	4,911.4	13,524.9	17,632.2	4,107.3	16,335.7	19,672.5	3,336.8
5 Chhattisgarh	5,417.3	6,390.1	972.8	6,525.7	8,458.6	1,932.9	7,426.4	9,344.9	1,918.4
6 Goa	1,833.0	2,212.1	379.1	1,760.9	2,215.0	454.1	2,627.1	3,120.9	493.8
7 Gujarat	17,875.3	23,955.6	6,080.3	20,145.8	30,043.3	9,897.5	20,712.4	28,376.8	7,664.5
8 Haryana	8,657.0	10,128.1	1,471.0	9,769.4	11,117.2	1,347.9	10,791.4	12,538.8	1,747.4
9 Himachal Pradesh	3,658.8	6,000.3	2,341.6	3,901.0	6,173.7	2,272.7	4,256.3	6,365.5	2,109.1
10 Jammu and Kashmir	7,064.9	8,309.9	1,245.0	8,505.9	8,489.3	-16.6	9,090.3	10,172.3	1,082.0
11 Jharkhand	7,406.5	9,593.9	2,187.4	7,443.5	9,101.6	1,658.1	7,211.6	10,296.2	3,084.6
12 Karnataka	16,168.8	21,450.1	5,281.3	21,731.8	27,295.9	5,564.1	25,964.3	29,757.0	3,792.6
13 Kerala	10,633.9	15,627.4	4,993.6	12,551.3	18,205.1	5,653.8	14,759.0	19,606.9	4,847.9
14 Madhya Pradesh	13,390.4	17,452.7	4,062.3	14,758.2	23,246.9	8,488.7	17,426.0	24,313.7	6,887.7
15 Maharashtra	31,103.1	45,392.9	14,289.9	37,158.9	56,635.7	19,476.7	40,157.2	51,822.6	11,665.5
16 Manipur	1,328.0	1,576.9	248.9	1,598.2	2,420.9	822.7	1,504.6	1,963.8	459.2
17 Meghalaya	1,288.9	1,450.1	161.1	1,696.1	1,985.4	289.3	1,702.7	1,933.5	230.8
18 Mizoram	1,021.6	1,336.9	315.3	1,288.3	1,715.9	427.6	1,039.1	1,399.6	360.6
19 Nagaland	1,398.8	1,841.9	443.1	1,853.7	2,282.9	429.2	1,954.8	2,300.2	345.4
20 Orissa	8,438.8	11,254.8	2,816.0	9,680.2	15,175.2	5,495.0	11,463.1	15,113.1	3,650.0
21 Punjab	11,071.2	15,472.4	4,401.2	13,676.5	19,454.7	5,778.2	15,678.4	21,708.5	6,030.0
22 Rajasthan	13,081.9	19,195.9	6,114.0	15,703.1	23,632.6	7,929.6	17,484.1	24,195.0	6,710.9
23 Sikkim	2,080.5	2,090.4	9.9	1,233.1	1,343.9	110.9	1,964.6	2,173.3	208.7
24 Tamil Nadu	20,836.7	27,579.2	6,742.5	22,850.5	30,546.9	7,696.4	24,792.3	31,714.1	6,921.8
25 Tripura	1,880.1	2,417.1	537.0	2,293.3	2,922.9	629.6	2,515.2	3,089.9	574.8
26 Uttaranchal	3,218.3	4,107.1	888.8	4,150.6	6,652.4	2,501.8	4,628.9	7,269.3	2,640.4
27 Uttar Pradesh	27,821.2	37,318.1	9,496.9	32,860.1	53,274.0	20,413.9	37,258.6	47,657.1	10,398.5
28 West Bengal	14,525.4	25,094.5	10,569.1	17,404.5	30,729.1	13,324.6	20,498.1	30,748.9	10,250.8
29 NCT Delhi	6,665.9	9,062.4	2,396.4	7,076.3	10,326.4	3,250.1	8,307.1	10,277.1	1,970.0
<b>All States</b>	<b>280,339.6</b>	<b>382,462.4</b>	<b>1,02,122.8</b>	<b>329,926.7</b>	<b>470,936.4</b>	<b>141,009.6</b>	<b>374,344.3</b>	<b>486,195.9</b>	<b>111,851.5</b>

\* Includes the estimated yield of Rs. 2,046 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2004-05.

**Note** : Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

## Statement 5 : Decomposition of Gross Fiscal Deficit

(Rs. crore)

States	2002-03 (Accounts)				2003-04 (Revised Estimates)				2004-05 (Budget Estimates)			
	Revenue Deficit @	Capital Outlay	Net Lending	G.F.D.	Revenue Deficit @	Capital Outlay	Net Lending	G.F.D.	Revenue Deficit @	Capital Outlay	Net Lending	G.F.D.
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Andhra Pradesh	3,054.0 (40.1)	3,796.1 (49.8)	775.3 (10.2)	7,625.3	2,904.5 (39.1)	3,727.2 (50.2)	794.2 (10.7)	7,425.9	1,970.5 (26.0)	6,188.8 (81.8)	-589.3 (-7.8)	7,570.0
2 Arunachal Pradesh	-76.9 (-36.0)	290.1 (135.6)	0.7 (0.3)	213.9	39.3 (7.0)	519.9 (92.2)	4.6 (0.8)	563.8	-287.8 (-379.8)	358.7 (473.4)	4.9 (6.4)	75.8
3 Assam	319.2 (34.4)	505.5 (54.5)	103.0 (11.1)	927.7	1633.6 (53.0)	1,182.3 (38.3)	267.9 (8.7)	3,083.9	1821.7 (37.8)	4,402.2 (91.3)	-1,400.1 (-29.0)	4,823.8
4 Bihar	2,456.6 (50.0)	1,655.2 (33.7)	799.6 (16.3)	4,911.4	1,107.3 (27.0)	1,860.4 (45.3)	1,139.5 (27.7)	4,107.3	5.8 (0.2)	2,422.3 (72.6)	908.7 (27.2)	3,336.8
5 Chhattisgarh	112.7 (11.6)	819.8 (84.3)	40.3 (4.1)	972.8	584.5 (30.2)	1,256.9 (65.0)	91.6 (4.7)	1,932.9	179.3 (9.3)	1,650.8 (86.1)	88.3 (4.6)	1,918.4
6 Goa	167.1 (44.1)	206.4 (54.5)	5.6 (1.5)	379.1	91.7 (20.2)	359.0 (79.1)	3.5 (0.8)	454.1	8.0 (1.6)	472.7 (95.7)	13.1 (2.7)	493.8
7 Gujarat	3,564.8 (58.6)	2,341.3 (38.5)	174.2 (2.9)	6,080.3	3,461.6 (35.0)	4,144.6 (41.9)	2291.3 (23.2)	9,897.5	3,073.9 (40.1)	3,889.0 (50.7)	701.5 (9.2)	7,664.5
8 Haryana	685.1 (46.6)	435.8 (29.6)	350.1 (23.8)	1,471.0	904.1 (67.1)	268.9 (19.9)	174.8 (13.0)	1,347.9	892.6 (51.1)	753.4 (43.1)	101.4 (5.8)	1,747.4
9 Himachal Pradesh	1,482.4 (63.3)	859.7 (36.7)	-0.6 (-0.0)	2,341.6	1,508.5 (66.4)	774.8 (34.1)	-10.5 (-0.5)	2,272.7	1,534.8 (72.8)	567.3 (26.9)	7.1 (0.3)	2,109.1
10 Jammu and Kashmir	-652.2 (-52.4)	1,838.7 (147.7)	58.6 (4.7)	1,245.0	-1910.1 (11513.4)	1,839.2 (-11086.0)	54.3 (-327.4)	-16.6	-1122.7 (-103.8)	2,158.2 (199.5)	46.5 (4.3)	1,082.0
11 Jharkhand	330.7 (15.1)	1,537.0 (70.3)	319.7 (14.6)	2,187.4	-141.5 (-8.5)	1,527.5 (92.1)	272.1 (16.4)	1,658.1	632.7 (20.5)	2,015.9 (65.4)	436.1 (14.1)	3,084.6
12 Karnataka	2,645.7 (50.1)	2,936.0 (55.6)	-300.4 (-5.7)	5,281.3	1,318.4 (23.7)	3,825.3 (68.7)	420.4 (7.6)	5,564.1	-526.8 (-13.9)	3,746.6 (98.8)	572.9 (15.1)	3,792.6
13 Kerala	4,122.2 (82.5)	698.7 (14.0)	172.7 (3.5)	4,993.6	3,676.2 (65.0)	676.8 (12.0)	1,300.8 (23.0)	5,653.8	4,212.1 (86.9)	571.3 (11.8)	64.4 (1.3)	4,847.9
14 Madhya Pradesh	1,169.4 (28.8)	2,454.9 (60.4)	438.0 (10.8)	4,062.3	5,204.2 (61.3)	2,930.2 (34.5)	354.4 (4.2)	8,488.7	835.2 (12.1)	5,683.5 (82.5)	369.0 (5.4)	6,887.7
15 Maharashtra	9,371.3 (65.6)	3,683.7 (25.8)	1,234.9 (8.6)	14,289.9	9,036.6 (46.4)	9,687.7 (49.7)	752.5 (3.9)	19,476.7	7,747.2 (66.4)	3,471.5 (29.8)	446.8 (3.8)	11,665.5
16 Manipur	87.1 (35.0)	160.7 (64.6)	1.1 (0.4)	248.9	279.7 (34.0)	527.7 (64.1)	15.3 (1.9)	822.7	182.2 (39.7)	264.6 (57.6)	12.3 (2.7)	459.2
17 Meghalaya	-84.4 (-52.4)	186.1 (115.5)	59.5 (36.9)	161.1	-110.1 (-38.1)	289.5 (100.0)	110.0 (38.0)	289.3	-85.6 (-37.1)	282.3 (122.3)	34.1 (14.8)	230.8

State Finances : A Study of Budgets of 2004-05



## Statement 5 : Decomposition of Gross Fiscal Deficit (*Concl.d.*)

(Rs. crore)

States	2002-03 (Accounts)				2003-04 (Revised Estimates)				2004-05 (Budget Estimates)			
	Revenue Deficit @	Capital Outlay	Net Lending	G.F.D.	Revenue Deficit @	Capital Outlay	Net Lending	G.F.D.	Revenue Deficit @	Capital Outlay	Net Lending	G.F.D.
1	2	3	4	5	6	7	8	9	10	11	12	13
18 Mizoram	109.3 (34.7)	188.0 (59.6)	18.0 (5.7)	315.3	32.4 (7.6)	370.3 (86.6)	24.9 (5.8)	427.6	144.7 (40.1)	192.7 (53.4)	23.2 (6.4)	360.6
19 Nagaland	107.4 (24.2)	340.7 (76.9)	-5.1 (-1.1)	443.1	-98.7 (-23.0)	529.3 (123.3)	-1.4 (-0.3)	429.2	-201.5 (-58.3)	554.5 (160.6)	-7.7 (-2.2)	345.4
20 Orissa	1,575.9 (56.0)	1,074.1 (38.1)	166.1 (5.9)	2,816.0	2,962.7 (53.9)	998.2 (18.2)	1,534.1 (27.9)	5,495.0	2,620.8 (71.8)	1,019.5 (27.9)	9.8 (0.3)	3,650.0
21 Punjab	3,754.0 (85.3)	413.9 (9.4)	233.4 (5.3)	4,401.2	3,539.4 (61.3)	1,416.7 (24.5)	822.2 (14.2)	5,778.2	3,442.5 (57.1)	2,467.4 (40.9)	120.1 (2.0)	6,030.0
22 Rajasthan	3,933.9 (64.3)	2,027.5 (33.2)	152.6 (2.5)	6,114.0	3,667.5 (46.3)	3,440.1 (43.4)	822.0 (10.4)	7,929.6	2,104.2 (31.4)	4,173.3 (62.2)	433.5 (6.5)	6,710.9
23 Sikkim	-197.9 (-2007.2)	209.0 (2119.6)	-1.2 (-12.4)	9.9	-163.3 (-147.2)	274.9 (247.9)	-0.8 (-0.7)	110.9	-209.7 (-100.5)	418.9 (200.7)	-0.4 (-0.2)	208.7
24 Tamil Nadu	4,851.0 (71.9)	1,627.5 (24.1)	264.0 (3.9)	6,742.5	3,699.5 (48.1)	3,782.3 (49.1)	214.5 (2.8)	7,696.4	3,336.4 (48.2)	3,335.0 (48.2)	250.3 (3.6)	6,921.8
25 Tripura	80.7 (15.0)	451.2 (84.0)	5.1 (1.0)	537.0	-92.5 (-14.7)	714.6 (113.5)	7.6 (1.2)	629.6	-299.5 (-52.1)	874.1 (152.1)	0.1 (0.0)	574.8
26 Uttaranchal	457.3 (51.4)	338.9 (38.1)	92.7 (10.4)	888.8	1462.7 (58.5)	738.7 (29.5)	300.4 (12.0)	2,501.8	1234.6 (46.8)	1,249.4 (47.3)	156.3 (5.9)	2,640.4
27 Uttar Pradesh	5,117.3 (53.9)	3,794.4 (40.0)	585.2 (6.2)	9,496.9	19,938.0 (97.7)	11,892.1 (58.3)	-11,416.2 (-55.9)	20,413.9	5,527.1 (53.2)	4,891.3 (47.0)	-20.0 (-0.2)	10,398.5
28 West Bengal	8,635.3 (81.7)	784.4 (7.4)	1,149.4 (10.9)	10,569.1	9,375.6 (70.4)	918.4 (6.9)	3,030.6 (22.7)	13,324.6	7,300.3 (71.2)	1,036.1 (10.1)	1,914.3 (18.7)	10,250.8
29 NCT Delhi	-2067.7 (-86.3)	914.1 (38.1)	3,550.1 (148.1)	2,396.4	-1786.0 (-55.0)	1,027.4 (31.6)	4,008.7 (123.3)	3,250.1	-2354.7 (-119.5)	1,488.5 (75.6)	2,836.2 (144.0)	1970.0
<b>All States</b>	<b>55,111.1 (54.0)</b>	<b>36,569.1 (35.8)</b>	<b>10,442.6 (10.2)</b>	<b>102,122.8</b>	<b>72,125.8 (51.1)</b>	<b>61,500.6 (43.6)</b>	<b>7,383.3 (5.2)</b>	<b>141,009.6</b>	<b>43,718.3 (39.1)</b>	<b>60,599.8 (54.2)</b>	<b>7,533.4 (6.7)</b>	<b>111,851.5</b>

@ '-' Indicates surplus.

**Notes :** 1. Figures in brackets represent percentages to GFD.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source :** Budget Documents of State Governments.

## Statement 6 : Financing of Gross Fiscal Deficit

(Rs. crore)

States	2002-03 (Accounts)					2003-04 (Revised Estimates)					2004-05 (Budget Estimates)				
	G.F.D.	Special Securities Issued to NSSF	Loans from the Centre (Net)	Market borrowings (Net)	Others	G.F.D.	Special Securities Issued to NSSF	Loans from the Centre (Net)	Market borrowings (Net)	Others	G.F.D.	Special Securities Issued to NSSF	Loans from the Centre (Net)	Market borrowings (Net)	Others
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1 Andhra Pradesh	7,625.3	2,661.0 (34.9)	256.0 (3.4)	3,220.2 (42.2)	1,488.0 (19.5)	7,425.9	3,577.7 (48.2)	450.3 (6.1)	2,837.9 (38.2)	560.0 (7.5)	7,570.0	3,600.0 (47.6)	394.2 (5.2)	2,674.7 (35.3)	901.2 (11.9)
2 Arunachal Pradesh	213.9	— (18.5)	39.6 (18.5)	34.2 (16.0)	140.1 (65.5)	563.8	3.6 (0.6)	308.7 (54.8)	16.2 (2.9)	235.3 (41.7)	75.8	3.6 (4.8)	97.2 (128.2)	16.2 (21.4)	-41.2 (-54.4)
3 Assam	927.7	855.1 (92.2)	98.1 (10.6)	886.3 (95.5)	-911.7 (-98.3)	3,083.9	1,196.3 (38.8)	-577.7 (-18.7)	818.2 (26.5)	1647.1 (53.4)	4,823.8	1,450.0 (30.1)	-1076.4 (-22.3)	774.2 (16.0)	3676.0 (76.2)
4 Bihar	4,911.4	1,997.5 (40.7)	457.9 (9.3)	972.5 (19.8)	1483.5 (30.2)	4,107.3	2,500.0 (60.9)	243.3 (5.9)	678.1 (16.5)	685.9 (16.7)	3,336.8	2,600.0 (77.9)	-344.8 (-10.3)	599.9 (18.0)	481.7 (14.4)
5 Chhattisgarh	972.8	550.7 (56.6)	67.6 (7.0)	481.4 (49.5)	-126.9 (-13.0)	1,932.9	664.9 (34.4)	-265.3 (-13.7)	593.1 (30.7)	940.3 (48.6)	1,918.4	700.0 (36.5)	12.3 (0.6)	506.2 (26.4)	700.0 (36.5)
6 Goa	379.1	208.6 (55.0)	-56.6 (-14.9)	110.0 (29.0)	117.0 (30.9)	454.1	367.0 (80.8)	-116.8 (-25.7)	110.0 (24.2)	93.9 (20.7)	493.8	400.0 (81.0)	-130.9 (-26.5)	109.5 (22.2)	115.2 (23.3)
7 Gujarat	6,080.3	5,658.1 (93.1)	-1,191.4 (-19.6)	2,480.0 (40.8)	-866.3 (-14.2)	9,897.5	6,000.0 (60.6)	-2,210.4 (-22.3)	4,820.1 (48.7)	1287.8 (13.0)	7,664.5	4,831.0 (63.0)	1,619.8 (21.1)	309.2 (4.0)	904.6 (11.8)
8 Haryana	1,471.0	1,571.8 (106.8)	-2.5 (-0.2)	715.1 (48.6)	-813.4 (-55.3)	1,347.9	1,614.0 (119.7)	-1,122.7 (-83.3)	1,085.8 (80.6)	-229.2 (-17.0)	1,747.4	1,775.0 (101.6)	-1,214.6 (-69.5)	944.8 (54.1)	242.2 (13.9)
9 Himachal Pradesh	2,341.6	376.3 (16.1)	-295.3 (-12.6)	684.1 (29.2)	1576.5 (67.3)	2,272.7	324.1 (14.3)	-0.1 (-0.0)	314.1 (13.8)	1634.6 (71.9)	2,109.1	225.0 (10.7)	24.2 (1.1)	341.6 (16.2)	1518.3 (72.0)
10 Jammu and Kashmir	1,245.0	284.6 (22.9)	-126.7 (-10.2)	382.2 (30.7)	704.9 (56.6)	-16.6	250.5 (-1,509.8)	88.4 (-533.0)	88.6 (-534.1)	-444.1 (2,676.9)	1,082.0	250.5 (23.1)	186.5 (17.2)	150.0 (13.9)	495.0 (45.8)
11 Jharkhand	2,187.4	852.0 (38.9)	271.0 (12.4)	182.8 (8.4)	881.7 (40.3)	1,658.1	852.0 (51.4)	-79.0 (-4.8)	195.2 (11.8)	689.9 (41.6)	3,084.6	1,050.0 (34.0)	479.1 (15.5)	338.1 (11.0)	1217.5 (39.5)
12 Karnataka	5,281.3	1,977.8 (37.4)	135.0 (2.6)	1,509.7 (28.6)	1658.7 (31.4)	5,564.1	2,275.0 (40.9)	-631.7 (-11.4)	2,169.5 (39.0)	1,751.3 (31.5)	3,792.6	2,615.9 (69.0)	895.6 (23.6)	1,088.0 (28.7)	-806.8 (-21.3)
13 Kerala	4,993.6	832.3 (16.7)	188.4 (3.8)	1,136.9 (22.8)	2835.9 (56.8)	5,653.8	1,500.0 (26.5)	-104.5 (-1.8)	1,089.4 (19.3)	3,169.0 (56.1)	4,847.9	1,700.0 (35.1)	220.2 (4.5)	544.9 (11.2)	2382.8 (49.2)
14 Madhya Pradesh	4,062.3	1,608.3 (39.6)	439.9 (10.8)	1,099.6 (27.1)	914.5 (22.5)	8,488.7	2,422.5 (28.5)	149.0 (1.8)	2,270.8 (26.8)	3,646.5 (43.0)	6,887.7	2,700.0 (39.2)	-309.5 (-4.5)	2,601.6 (37.8)	1895.5 (27.5)
15 Maharashtra	14,289.9	6,418.0 (44.9)	-160.3 (-1.1)	1,005.1 (7.0)	7027.1 (49.2)	19,476.7	5,561.5 (28.6)	-3,483.8 (-17.9)	6,201.0 (31.8)	11,198.0 (57.5)	11,665.5	6,000.0 (51.4)	-167.8 (-1.4)	1,023.4 (8.8)	4809.9 (41.2)
16 Manipur	248.9	— (179.6)	447.1 (31.0)	77.3 (31.0)	-275.5 (-110.7)	822.7	— (3.6)	29.3 (3.6)	108.0 (13.1)	685.4 (83.3)	459.2	— (13.3)	61.3 (13.3)	64.1 (14.0)	333.8 (72.7)
17 Meghalaya	161.1	32.7 (20.3)	30.8 (19.1)	86.9 (53.9)	10.8 (6.7)	289.3	35.0 (12.1)	-12.4 (-4.3)	70.0 (24.2)	196.7 (68.0)	230.8	35.7 (15.5)	43.0 (18.6)	70.0 (30.3)	82.1 (35.6)

State Finances : A Study of Budgets of 2004-05

## Statement 6 : Financing of Gross Fiscal Deficit (Concl.d.)

(Rs. crore)

States	2002-03 (Accounts)					2003-04 (Revised Estimates)					2004-05 (Budget Estimates)				
	G.F.D.	Special Securities Issued to NSSF	Loans from the Centre (Net)	Market borrowings (Net)	Others	G.F.D.	Special Securities Issued to NSSF	Loans from the Centre (Net)	Market borrowings (Net)	Others	G.F.D.	Special Securities Issued to NSSF	Loans from the Centre (Net)	Market borrowings (Net)	Others
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
18 Mizoram	315.3	— —	18.2 (5.8)	145.5 (46.1)	151.6 (48.1)	427.6	— —	-7.6 (-1.8)	95.7 (22.4)	339.5 (79.4)	360.6	— —	30.6 (8.5)	25.0 (6.9)	305.0 (84.6)
19 Nagaland	443.1	— —	422.8 (95.4)	167.5 (37.8)	-147.2 (-33.2)	429.2	11.9 (2.8)	121.6 (28.3)	136.2 (31.7)	159.5 (37.2)	345.4	11.9 (3.4)	50.0 (14.5)	176.2 (51.0)	107.3 (31.1)
20 Orissa	2,816.0	614.6 (21.8)	837.7 (29.7)	1,374.9 (48.8)	-11.2 (-0.4)	5,495.0	770.7 (14.0)	542.2 (9.9)	1,347.2 (24.5)	2,834.9 (51.6)	3,650.0	865.3 (23.7)	410.5 (11.2)	1,914.7 (52.5)	459.6 (12.6)
21 Punjab	4,401.2	2,627.2 (59.7)	-1130.5 (-25.7)	1,062.0 (24.1)	1842.5 (41.9)	5,778.2	3,376.0 (58.4)	-2,194.4 (-38.0)	2,005.9 (34.7)	2590.7 (44.8)	6,030.0	4,153.3 (68.9)	-2,745.1 (-45.5)	1,625.1 (27.0)	2,996.7 (49.7)
22 Rajasthan	6,114.0	3,397.9 (55.6)	-352.3 (-5.8)	2,264.3 (37.0)	804.1 (13.2)	7,929.6	4,142.4 (52.2)	-794.7 (-10.0)	2,465.3 (31.1)	2116.6 (26.7)	6,710.9	4,200.0 (62.6)	-1,672.5 (-24.9)	2,706.7 (40.3)	1,476.8 (22.0)
23 Sikkim	9.9	8.8 (88.7)	2.3 (23.5)	20.0 (202.8)	-21.2 (-215.1)	110.9	16.8 (15.2)	-22.7 (-20.4)	55.0 (49.6)	61.8 (55.7)	208.7	10.0 (4.8)	34.1 (16.4)	-1.7 (-0.8)	166.3 (79.6)
24 Tamil Nadu	6,742.5	2,200.0 (32.6)	-687.2 (-10.2)	2,138.1 (31.7)	3091.5 (45.9)	7,696.4	3,600.0 (46.8)	-349.8 (-4.5)	2,587.1 (33.6)	1859.1 (24.2)	6,921.8	3,535.0 (51.1)	1,440.0 (20.8)	1,399.3 (20.2)	547.5 (7.9)
25 Tripura	537.0	— —	-4.2 (-0.8)	112.6 (21.0)	428.7 (79.8)	629.6	— —	78.2 (12.4)	81.7 (13.0)	469.7 (74.6)	574.8	— —	78.6 (13.7)	205.2 (35.7)	291.0 (50.6)
26 Uttaranchal	888.8	573.3 (64.5)	-484.6 (-54.5)	947.1 (106.6)	-147.0 (-16.5)	2,501.8	785.9 (31.4)	-798.6 (-31.9)	1,284.6 (51.3)	1229.9 (49.2)	2,640.4	900.0 (34.1)	280.3 (10.6)	410.0 (15.5)	1,050.1 (39.8)
27 Uttar Pradesh	9,496.9	5,074.4 (53.4)	-529.6 (-5.6)	2,780.5 (29.3)	2171.6 (22.9)	20,413.9	5,978.1 (29.3)	-3,345.5 (-16.4)	5,540.0 (27.1)	12241.3 (60.0)	10,398.5	5,800.0 (55.8)	-442.2 (-4.3)	2,267.8 (21.8)	2,772.8 (26.7)
28 West Bengal	10,569.1	8,585.5 (81.2)	936.3 (8.9)	2,407.2 (22.8)	-1359.9 (-12.9)	13,324.6	8,772.0 (65.8)	-5,279.9 (-39.6)	6,054.6 (45.4)	3778.0 (28.4)	10,250.8	9,825.0 (95.8)	-4,349.2 (-42.4)	4,664.9 (45.5)	110.1 (1.1)
29 NCT Delhi	2,396.4	3,276.8 (136.7)	-559.6 (-23.4)	— —	-320.8 (-13.4)	3,250.1	4,639.4 (142.7)	-2,064.6 (-63.5)	— —	675.4 (20.8)	1,970.0	4,500.0 (228.4)	-2,140.0 (-108.6)	— —	-390.0 (-19.8)
<b>All States</b>	<b>102,122.8</b>	<b>52,243.4 (51.2)</b>	<b>-932.1 (-0.9)</b>	<b>28,484.1 (27.9)</b>	<b>22327.5 (21.9)</b>	<b>141,009.6</b>	<b>61,237.2 (43.4)</b>	<b>-21,451.1 (-15.2)</b>	<b>45,119.0 (32.0)</b>	<b>56104.6 (39.8)</b>	<b>111,851.5</b>	<b>63,737.2 (57.0)</b>	<b>-8,235.6 (-7.4)</b>	<b>27,549.2 (24.6)</b>	<b>28,800.7 (25.7)</b>

**Note** : 1. Figures in brackets are percentages to GFD.

2. Figures for Bihar, Jharkhand and Jammu and Kashmir for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source** : Budget Documents of State Governments.

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

## Statement 7 : Developmental Expenditure\*

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	19,696.8	22,636.1	27,005.1
	(-0.7)	(14.9)	(19.3)
2 Arunachal Pradesh	939.4	1,496.7	1,063.3
	(-3.3)	(59.3)	(-29.0)
3 Assam	4,615.9	8,558.5	15,712.6
	(2.6)	(85.4)	(83.6)
4 Bihar	9,290.1	10,127.2	10,698.3
	(17.6)	(9.0)	(5.6)
5 Chhattisgarh	4,388.9	6,107.1	6,569.0
	(23.0)	(39.1)	(7.6)
6 Goa	1,289.1	1,584.5	1,743.9
	(7.4)	(22.9)	(10.1)
7 Gujarat	15,593.3	21,066.7	18,566.1
	(-10.2)	(35.1)	(-11.9)
8 Haryana	6,146.5	6,572.9	7,309.8
	(-9.8)	(6.9)	(11.2)
9 Himachal Pradesh	3,831.4	3,618.3	3,483.0
	(16.6)	(-5.6)	(-3.7)
10 Jammu and Kashmir	4,675.5	4,841.1	6,696.0
	(10.4)	(3.5)	(38.3)
11 Jharkhand	6,735.2	6,094.3	7,257.4
	(25.7)	(-9.5)	(19.1)
12 Karnataka	14,551.9	16,509.9	17,289.8
	(1.4)	(13.5)	(4.7)
13 Kerala	8,923.3	10,689.4	11,435.8
	(33.7)	(19.8)	(7.0)
14 Madhya Pradesh	11,608.1	15,182.3	15,374.2
	(5.7)	(30.8)	(1.3)
15 Maharashtra	27,128.1	35,141.1	25,745.8
	(10.6)	(29.5)	(-26.7)
16 Manipur	921.5	1,671.8	1,200.3
	(-3.1)	(81.4)	(-28.2)
17 Meghalaya	972.2	1,424.5	1,358.3
	(5.4)	(46.5)	(-4.6)
18 Mizoram	939.4	1,192.9	885.1
	(4.3)	(27.0)	(-25.8)
19 Nagaland	1,025.9	1,359.1	1,281.9
	(-9.8)	(32.5)	(-5.7)
20 Orissa	6,404.3	8,829.9	7,902.4
	(7.5)	(37.9)	(-10.5)
21 Punjab	6,238.1	9,778.9	11,593.4
	(-10.7)	(56.8)	(18.6)
22 Rajasthan	11,624.1	15,065.9	15,749.0
	(8.2)	(29.6)	(4.5)
23 Sikkim	674.4	791.1	1,011.7
	(10.0)	(17.3)	(27.9)
24 Tamil Nadu	16,370.3	17,879.0	17,358.5
	(16.5)	(9.2)	(-2.9)
25 Tripura	1,505.1	1,853.3	1,700.6
	(-5.5)	(23.1)	(-8.2)
26 Uttaranchal	2,801.4	4,290.3	4,591.0
	(32.7)	(53.1)	(7.0)
27 Uttar Pradesh	20,458.1	43,726.8	23,289.1
	(9.8)	(113.7)	(-46.7)
28 West Bengal	12,451.0	15,955.3	15,058.2
	(-16.7)	(28.1)	(-5.6)
29 NCT Delhi	6,617.8	7,663.9	7,193.1
	(18.0)	(15.8)	(-6.1)
<b>All States</b>	<b>228,416.9</b> <b>(5.4)</b>	<b>301,708.7</b> <b>(32.1)</b>	<b>286,122.5</b> <b>(-5.2)</b>

\* Comprise expenditure on Revenue and Capital Accounts and Loans and Advances extended by States for developmental purposes.

**Notes :** 1. Figures in brackets represent percentage variation over the previous year.

2. Figures of Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source :** Budget Documents of State Governments.

## Statement 8 : Non-Developmental Expenditure\*

(Rs.crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	11,129.2 (18.3)	12,343.3 (10.9)	14,035.6 (13.7)
2 Arunachal Pradesh	385.1 (6.1)	471.5 (22.4)	466.9 (-1.0)
3 Assam	3,125.7 (6.3)	4,515.4 (44.5)	4,787.7 (6.0)
4 Bihar	7,222.8 (13.5)	7,531.8 (4.3)	9,000.3 (19.5)
5 Chhattisgarh	1,858.1 (6.9)	2,111.5 (13.6)	2,546.7 (20.6)
6 Goa	929.5 (-14.8)	637.8 (-31.4)	1,385.0 (117.1)
7 Gujarat	8,429.6 (15.6)	9,033.3 (7.2)	9,894.1 (9.5)
8 Haryana	4,082.2 (14.0)	4,629.4 (13.4)	5,282.2 (14.1)
9 Himachal Pradesh	2,142.2 (9.8)	2,582.4 (20.5)	2,906.8 (12.6)
10 Jammu and Kashmir	3,638.2 (7.6)	3,652.6 (0.4)	3,480.6 (-4.7)
11 Jharkhand	2,859.8 (19.9)	3,019.9 (5.6)	3,053.5 (1.1)
12 Karnataka	7,252.4 (14.9)	10,131.5 (39.7)	11,698.5 (15.5)
13 Kerala	6,723.4 (19.2)	7,519.0 (11.8)	8,246.6 (9.7)
14 Madhya Pradesh	5,481.1 (7.9)	7,424.5 (35.5)	8,013.3 (7.9)
15 Maharashtra	18,060.1 (11.3)	20,987.0 (16.2)	25,843.5 (23.1)
16 Manipur	655.9 (15.7)	749.5 (14.3)	764.0 (1.9)
17 Meghalaya	493.3 (12.7)	576.2 (16.8)	591.6 (2.7)
18 Mizoram	414.3 (2.5)	540.3 (30.4)	532.9 (-1.4)
19 Nagaland	823.5 (12.5)	933.2 (13.3)	1,028.6 (10.2)
20 Orissa	4,880.7 (-3.1)	6,319.8 (29.5)	7,548.7 (19.4)
21 Punjab	9,116.0 (19.8)	9,591.5 (5.2)	10,029.6 (4.6)
22 Rajasthan	7,696.9 (6.8)	8,686.2 (12.9)	8,500.3 (-2.1)
23 Sikkim	1,417.3 (12.3)	553.9 (-60.9)	1,162.8 (109.9)
24 Tamil Nadu	10,084.5 (10.6)	11,585.6 (14.9)	13,159.4 (13.6)
25 Tripura	873.0 (10.5)	1,034.9 (18.5)	1,358.3 (31.3)
26 Uttaranchal	1,239.8 (25.7)	2,150.3 (73.4)	2,495.9 (16.1)
27 Uttar Pradesh	15,914.6 (-2.4)	21,109.6 (32.6)	23,566.5 (11.6)
28 West Bengal	12,625.2 (11.8)	14,744.3 (16.8)	15,648.2 (6.1)
29 NCT Delhi	2,343.8 (-9.0)	2,538.5 (8.3)	2,810.5 (10.7)
<b>All States</b>	<b>151,898.1 (10.0)</b>	<b>177,704.6 (17.0)</b>	<b>199,838.5 (12.5)</b>

\* Comprise expenditure on Revenue and Capital Accounts and Loans and Advances extended by States for non-developmental purposes.

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

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

## Statement 9 : Plan Expenditure

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	9531.8	11279.5	15207.9
	(-4.1)	(18.3)	(34.8)
2 Arunachal Pradesh	712.0	1045.9	769.2
	(-5.9)	(46.9)	(-26.5)
3 Assam	1835.9	3824.6	4757.8
	(-5.6)	(108.3)	(24.4)
4 Bihar	3725.9	3218.7	4599.6
	(60.9)	(-13.6)	(42.9)
5 Chhattisgarh	2116.5	3294.4	3718.6
	(39.4)	(55.7)	(12.9)
6 Goa	428.6	672.7	848.9
	(15.7)	(57.0)	(26.2)
7 Gujarat	4450.6	8061.8	7209.1
	(25.2)	(81.1)	(-10.6)
8 Haryana	2063.9	2266.2	2644.8
	(-8.9)	(9.8)	(16.7)
9 Himachal Pradesh	2223.8	1511.5	1505.7
	(19.2)	(-32.0)	(-0.4)
10 Jammu and Kashmir	2446.9	2628.1	3165.9
	(10.4)	(7.4)	(20.5)
11 Jharkhand	4192.6	4159.0	5417.4
	—	(-0.8)	(30.3)
12 Karnataka	6368.8	8439.3	9203.1
	(2.0)	(32.5)	(9.1)
13 Kerala	3962.1	3528.9	4890.0
	(67.1)	(-10.9)	(38.6)
14 Madhya Pradesh	6396.9	6331.5	7450.3
	(48.4)	(-1.0)	(17.7)
15 Maharashtra	5167.4	10908.5	4697.4
	(9.4)	(111.1)	(-56.9)
16 Manipur	295.5	857.2	548.6
	(-20.1)	(190.1)	(-36.0)
17 Meghalaya	491.4	946.7	822.2
	(7.2)	(92.6)	(-13.1)
18 Mizoram	550.9	784.7	480.8
	(11.0)	(42.4)	(-38.7)
19 Nagaland	536.6	824.2	784.9
	(-24.7)	(53.6)	(-4.8)
20 Orissa	2789.2	4414.0	3637.9
	(0.4)	(58.3)	(-17.6)
21 Punjab	1696.1	1930.0	3376.8
	(-36.9)	(13.8)	(75.0)
22 Rajasthan	4417.4	6657.7	9361.4
	(9.1)	(50.7)	(40.6)
23 Sikkim	457.0	561.9	695.0
	(13.3)	(22.9)	(23.7)
24 Tamil Nadu	4639.4	8371.7	7773.7
	(5.3)	(80.4)	(-7.1)
25 Tripura	768.6	1040.0	1086.8
	(-5.6)	(35.3)	(4.5)
26 Uttaranchal	1183.7	2497.2	2821.0
	(54.9)	(111.0)	(13.0)
27 Uttar Pradesh	7451.2	11335.7	9651.5
	(65.3)	(52.1)	(-14.9)
28 West Bengal	3290.0	3654.7	4710.2
	(-45.9)	(11.1)	(28.9)
29 NCT Delhi	4412.7	5440.2	7484.0
	(9.8)	(23.3)	(37.6)
<b>All States</b>	<b>88,603.1</b>	<b>120,486.1</b>	<b>129,320.3</b>
	<b>(10.6)</b>	<b>(36.0)</b>	<b>(7.3)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

## Statement 10 : Non-Plan Expenditure

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	24840.8 (17.5)	32374.9 (30.3)	32934.6 (1.7)
2 Arunachal Pradesh	651.2 (4.4)	1082.3 (66.2)	850.8 (-21.4)
3 Assam	7100.4 (7.5)	11332.7 (59.6)	17522.2 (54.6)
4 Bihar	14026.5 (11.7)	15915.0 (13.5)	17285.7 (8.6)
5 Chhattisgarh	4705.1 (14.6)	6072.9 (29.1)	6382.5 (5.1)
6 Goa	1972.5 (-0.5)	1913.6 (-3.0)	2657.8 (38.9)
7 Gujarat	22470.0 (1.7)	27241.9 (21.2)	22749.2 (-16.5)
8 Haryana	8518.1 (0.6)	10630.5 (24.8)	11780.4 (10.8)
9 Himachal Pradesh	4392.6 (15.5)	5447.0 (24.0)	5388.0 (-1.1)
10 Jammu and Kashmir	6290.6 (7.8)	6188.6 (-1.6)	7292.8 (17.8)
11 Jharkhand	5616.8 (18.5)	5579.2 (-0.7)	5558.6 (-0.4)
12 Karnataka	17705.3 (12.8)	22283.4 (25.9)	22570.8 (1.3)
13 Kerala	13004.6 (20.8)	16762.8 (28.9)	16694.9 (-0.4)
14 Madhya Pradesh	12592.1 (-0.4)	19222.6 (52.7)	21052.0 (9.5)
15 Maharashtra	42050.0 (11.4)	51696.8 (22.9)	50016.3 (-3.3)
16 Manipur	1861.9 (6.6)	2133.8 (14.6)	1987.7 (-6.8)
17 Meghalaya	1097.2 (17.2)	1199.6 (9.3)	1200.0 (0.0)
18 Mizoram	854.0 (2.0)	1060.3 (24.2)	989.5 (-6.7)
19 Nagaland	1380.3 (5.7)	1536.6 (11.3)	1727.3 (12.4)
20 Orissa	10477.4 (12.8)	13385.3 (27.8)	14562.0 (8.8)
21 Punjab	15640.5 (20.3)	21004.2 (34.3)	22625.7 (7.7)
22 Rajasthan	17124.1 (14.6)	20005.1 (16.8)	19790.0 (-1.1)
23 Sikkim	1675.0 (11.2)	867.4 (-48.2)	1519.8 (75.2)
24 Tamil Nadu	25517.0 (25.0)	26298.8 (3.1)	27311.5 (3.9)
25 Tripura	1768.4 (7.1)	1968.9 (11.3)	2096.1 (6.5)
26 Uttaranchal	3664.6 (44.6)	5370.1 (46.5)	4544.4 (-15.4)
27 Uttar Pradesh	34635.0 (3.1)	62167.4 (79.5)	43432.2 (-30.1)
28 West Bengal	24426.3 (11.0)	35414.5 (45.0)	34228.8 (-3.3)
29 Delhi	5800.9 (25.7)	7413.8 (27.8)	5296.0 (-28.6)
<b>All States</b>	<b>331,859.0</b> <b>(11.7)</b>	<b>433,569.8</b> <b>(30.6)</b>	<b>422,047.6</b> <b>(-2.7)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

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

## Statement 11 : Non-Plan Non-Developmental Expenditure\*

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (R.E.)	2004-05 (B.E.)
1	2	3	4
1 Andhra Pradesh	10858.3 (17.4)	12154.3 (11.9)	13807.2 (13.6)
2 Arunachal Pradesh	358.3 (7.9)	441.1 (23.1)	442.1 (0.2)
3 Assam	3104.2 (6.0)	4462.7 (43.8)	4722.7 (5.8)
4 Bihar	7149.6 (12.9)	7421.3 (3.8)	8348.1 (12.5)
5 Chhattisgarh	1838.4 (7.6)	2073.5 (12.8)	2487.5 (20.0)
6 Goa	925.7 (-14.3)	629.7 (-32.0)	1373.3 (118.1)
7 Gujarat	8331.8 (15.1)	8890.7 (6.7)	9724.0 (9.4)
8 Haryana	4003.6 (14.5)	4524.6 (13.0)	5151.1 (13.8)
9 Himachal Pradesh	2093.9 (10.4)	2544.4 (21.5)	2870.9 (12.8)
10 Jammu and Kashmir	3387.9 (6.9)	3396.9 (0.3)	3212.2 (-5.4)
11 Jharkhand	2545.7 (20.1)	2711.9 (6.5)	2611.3 (-3.7)
12 Karnataka	7161.6 (14.5)	9977.2 (39.3)	11524.9 (15.5)
13 Kerala	6614.3 (17.9)	7304.1 (10.4)	8013.7 (9.7)
14 Madhya Pradesh	5361.1 (9.8)	7349.6 (37.1)	7922.5 (7.8)
15 Maharashtra	17906.5 (11.0)	20903.7 (16.7)	25796.0 (23.4)
16 Manipur	649.8 (15.9)	702.8 (8.2)	754.1 (7.3)
17 Meghalaya	476.4 (14.1)	533.4 (12.0)	568.1 (6.5)
18 Mizoram	394.1 (2.6)	509.9 (29.4)	521.1 (2.2)
19 Nagaland	791.2 (11.0)	869.2 (9.9)	937.0 (7.8)
20 Orissa	4858.6 (-2.8)	6273.0 (29.1)	7506.9 (19.7)
21 Punjab	9091.5 (19.9)	9535.3 (4.9)	9972.0 (4.6)
22 Rajasthan	7613.3 (6.5)	8579.8 (12.7)	8446.3 (-1.6)
23 Sikkim	1386.6 (10.8)	527.8 (-61.9)	1138.8 (115.8)
24 Tamil Nadu	9967.5 (10.3)	11372.8 (14.1)	12920.8 (13.6)
25 Tripura	840.1 (9.8)	998.1 (18.8)	1126.9 (12.9)
26 Uttaranchal	1163.2 (25.5)	2049.4 (76.2)	2270.8 (10.8)
27 Uttar Pradesh	15621.9 (-3.6)	20617.2 (32.0)	23174.1 (12.4)
28 West Bengal	12523.2 (11.6)	14667.2 (17.1)	15585.0 (6.3)
29 NCT Delhi	2231.3 (-9.5)	2412.1 (8.1)	2620.3 (8.6)
<b>All States</b>	<b>149,249.7 (9.7)</b>	<b>174,433.4 (16.9)</b>	<b>195,549.5 (12.1)</b>

\* Includes expenditure on revenue and capital account and loans and advances extended by State Governments.

Notes : 1. Figures in brackets indicate percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.



## Statement 12 : Gross and Net Interest Payments

(Rs.crore)

States	2002-03 (Accounts)		2003-04 (Revised Estimates)		2004-05 (Budget Estimates)	
	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7
1 Andhra Pradesh	6,130.7 (33.7)	4,413.3 (44.9)	6,919.3 (12.9)	4,946.1 (12.1)	7,470.2 (8.0)	5,846.6 (18.2)
2 Arunachal Pradesh	125.4 (15.1)	119.4 (16.4)	148.6 (18.5)	148.6 (24.4)	168.6 (13.4)	168.6 (13.4)
3 Assam	1,244.7 (17.2)	1,241.7 (17.3)	1,831.6 (47.1)	1,828.3 (47.2)	1,895.1 (3.5)	(304.3) (-116.6)
4 Bihar	3,215.9 (16.8)	3,186.9 (19.7)	3,323.6 (3.3)	3,293.6 (3.3)	3,859.6 (16.1)	3,843.1 (16.7)
5 Chhattisgarh	809.9 (15.4)	714.2 (9.4)	936.4 (15.6)	801.8 (12.3)	1,067.3 (14.0)	932.1 (16.3)
6 Goa	291.9 (14.0)	289.7 (14.2)	308.6 (5.7)	302.5 (4.4)	326.1 (5.7)	319.4 (5.6)
7 Gujarat	4,948.8 (17.7)	3,263.9 (25.0)	5,636.7 (13.9)	3,309.3 (1.4)	5,918.6 (5.0)	3,618.7 (9.3)
8 Haryana	1,946.0 (19.8)	1,611.7 (24.8)	2,186.3 (12.3)	1,791.7 (11.2)	2,487.9 (13.8)	2,013.1 (12.4)
9 Himachal Pradesh	1,171.5 (12.5)	1,161.6 (12.3)	1,503.8 (28.4)	1,493.3 (28.6)	1,758.3 (16.9)	1,747.2 (17.0)
10 Jammu and Kashmir	1,159.4 (6.7)	1,027.0 (6.7)	1,100.0 (-5.1)	868.9 (-15.4)	1,100.0 (0.0)	968.2 (11.4)
11 Jharkhand	946.5 (20.0)	890.5 (20.5)	991.0 (4.7)	935.0 (5.0)	771.0 (-22.2)	681.7 (-27.1)
12 Karnataka	3,291.9 (22.7)	3,257.5 (28.2)	3,694.3 (12.2)	3,656.4 (12.2)	3,919.6 (6.1)	3,833.5 (4.8)
13 Kerala	2,946.8 (18.4)	2,910.9 (18.4)	3,340.7 (13.4)	3,298.0 (13.3)	3,711.5 (11.1)	3,630.9 (10.1)
14 Madhya Pradesh	2,502.3 (11.0)	2,470.3 (23.1)	3,415.5 (36.5)	3,333.4 (34.9)	3,692.4 (8.1)	3,657.6 (9.7)
15 Maharashtra	7,129.8 (10.9)	5,352.5 (16.8)	8,509.3 (19.3)	7,913.6 (47.8)	9,799.5 (15.2)	9,254.9 (16.9)
16 Manipur	254.7 (33.1)	254.1 (33.4)	288.8 (13.4)	287.8 (13.3)	326.0 (12.9)	324.9 (12.9)
17 Meghalaya	151.3 (17.7)	146.7 (19.0)	182.8 (20.8)	178.3 (21.6)	194.6 (6.4)	191.6 (7.5)
18 Mizoram	133.1 (-9.0)	130.6 (-9.7)	170.4 (28.0)	168.7 (29.1)	182.0 (6.8)	180.2 (6.9)
19 Nagaland	214.6 (-3.6)	212.9 (-3.0)	227.6 (6.1)	224.1 (5.3)	300.9 (32.2)	299.5 (33.6)
20 Orissa	2,885.6 (1.8)	2,809.5 (0.0)	3,285.6 (13.9)	3,252.6 (15.8)	3,461.9 (5.4)	3,426.9 (5.4)
21 Punjab	3,433.9 (8.1)	2,520.6 (-4.0)	3,737.0 (8.8)	2,154.2 (-14.5)	3,872.1 (3.6)	1,378.8 (-36.0)
22 Rajasthan	4,300.1 (10.9)	3,693.1 (12.1)	4,800.4 (11.6)	4,098.2 (11.0)	5,166.4 (7.6)	4,380.5 (6.9)
23 Sikkim	89.5 (6.4)	82.4 (5.4)	94.0 (5.0)	91.3 (10.9)	96.8 (3.0)	94.1 (3.1)
24 Tamil Nadu	4,133.4 (17.6)	3,564.7 (18.4)	4,674.3 (13.1)	4,235.7 (18.8)	5,229.5 (11.9)	4,782.7 (12.9)
25 Tripura	290.7 (14.8)	284.9 (14.1)	323.6 (11.3)	317.1 (11.3)	335.7 (3.7)	330.7 (4.3)
26 Uttaranchal	552.8 (10.1)	548.8 (10.0)	907.9 (64.2)	886.4 (61.5)	794.4 (-12.5)	772.1 (-12.9)
27 Uttar Pradesh	7,059.5 (-14.1)	6,544.2 (-14.8)	10,782.8 (52.7)	10,344.8 (58.1)	11,476.6 (6.4)	11,038.2 (6.7)
28 West Bengal	7,666.5 (20.3)	7,563.7 (21.0)	9,278.9 (21.0)	9,109.7 (20.4)	9,825.1 (5.9)	9,644.9 (5.9)
29 NCT Delhi	1,114.8 (22.4)	373.4 (209.1)	1,367.3 (22.6)	479.5 (28.4)	1,649.9 (20.7)	883.4 (84.2)
<b>All States</b>	<b>70,141.9</b> <b>(12.2)</b>	<b>60,640.5</b> <b>(13.8)</b>	<b>83,967.2</b> <b>(19.7)</b>	<b>73,749.0</b> <b>(21.6)</b>	<b>90,857.9</b> <b>(8.2)</b>	<b>77,939.8</b> <b>(5.7)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

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

## Statement 13 : Total Tax Revenue\*

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	16,933.4 (8.5)	19,205.5 (8.4)	23,320.0 (8.8)
2 Arunachal Pradesh	158.9 (0.1)	194.4 (0.1)	292.6 (0.1)
3 Assam	3,748.9 (1.9)	4,538.9 (2.0)	5,469.4 (2.1)
4 Bihar	9,488.3 (4.8)	10,894.7 (4.8)	13,110.1 (5.0)
5 Chhattisgarh	3,677.3 (1.8)	4,154.6 (1.8)	4,980.2 (1.9)
6 Goa	716.8 (0.4)	880.1 (0.4)	967.6 (0.4)
7 Gujarat	10,883.9 (5.5)	13,200.7 (5.8)	14,013.5 (5.3)
8 Haryana	6,306.3 (3.2)	6,824.6 (3.0)	7,518.1 (2.9)
9 Himachal Pradesh	1,235.2 (0.6)	1,434.9 (0.6)	1,572.9 (0.6)
10 Jammu and Kashmir	1,684.3 (0.8)	1,976.9 (0.9)	2,231.7 (0.8)
11 Jharkhand	4,584.1 (2.3)	4,427.7 (1.9)	4,702.1 (1.8)
12 Karnataka	13,225.9 (6.7)	16,206.0 (7.1)	19,172.4 (7.3)
13 Kerala	9,017.8 (4.5)	10,493.2 (4.6)	12,170.2 (4.6)
14 Madhya Pradesh	9,893.3 (5.0)	10,879.7 (4.8)	13,284.9 (5.0)
15 Maharashtra	25,079.4 (12.6)	29,110.9 (12.8)	32,105.7 (12.2)
16 Manipur	253.3 (0.1)	303.1 (0.1)	360.4 (0.1)
17 Meghalaya	321.0 (0.2)	398.0 (0.2)	433.2 (0.2)
18 Mizoram	122.6 (0.1)	159.3 (0.1)	185.6 (0.1)
19 Nagaland	160.0 (0.1)	214.9 (0.1)	244.8 (0.1)
20 Orissa	5,677.4 (2.9)	6,393.2 (2.8)	7,918.1 (3.0)
21 Punjab	6,360.0 (3.2)	7,311.0 (3.2)	7,978.4 (3.0)
22 Rajasthan	9,316.4 (4.7)	11,094.1 (4.9)	12,824.3 (4.9)
23 Sikkim	182.7 (0.1)	175.0 (0.1)	220.2 (0.1)
24 Tamil Nadu	17,389.3 (8.7)	19,376.7 (8.5)	21,148.5 (8.0)
25 Tripura	432.8 (0.2)	545.0 (0.2)	675.0 (0.3)
26 Uttaranchal	1,393.2 (0.7)	1,644.1 (0.7)	1,832.9 (0.7)
27 Uttar Pradesh	23,598.7 (11.9)	26,303.0 (11.5)	31,081.3 (11.8)
28 West Bengal	11,633.1 (5.9)	14,166.8 (6.2)	16,831.5 (6.4)
29 NCT Delhi	5,324.2 (2.7)	5,596.0 (2.5)	6,911.5 (2.6)
<b>All States</b>	<b>198,798.4</b> <b>(100.0)</b>	<b>228,103.0</b> <b>(100.0)</b>	<b>263,556.8</b> <b>(100.0)</b>

\* Includes share in Central taxes and States' tax revenue.

**Notes :** 1. Figures in brackets are percentage of States' tax revenue to All States tax revenue.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

3. Figures for 2004-05 includes the estimated yield of Rs. 1,757 crore from Additional Resource Mobilisation measures through taxes introduced by the State Governments.

**Source :** Budget Documents of State Governments.

## Statement 14 : States' Own Tax Revenue

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	12,617.6 (0.4)	14,138.5 (12.1)	17,263.7 (22.1)
2 Arunachal Pradesh	36.5 (6.9)	37.3 (2.1)	130.5 (249.8)
3 Assam	1,934.5 (23.5)	2,376.8 (22.9)	2,885.9 (21.4)
4 Bihar	2,764.7 (13.2)	3,360.9 (21.6)	3,996.1 (18.9)
5 Chhattisgarh	2,327.4 (16.8)	2,633.3 (13.1)	3,104.5 (17.9)
6 Goa	602.2 (5.8)	748.7 (24.3)	836.2 (11.7)
7 Gujarat	9,520.5 (3.0)	11,350.2 (19.2)	11,813.0 (4.1)
8 Haryana	5,549.7 (11.6)	6,222.4 (12.1)	6,915.5 (11.1)
9 Himachal Pradesh	887.5 (-3.1)	999.2 (12.6)	1,113.9 (11.5)
10 Jammu and Kashmir	975.7 (13.8)	1,151.9 (18.1)	1,255.7 (9.0)
11 Jharkhand	2,277.8 (9.7)	2,277.6 (0.0)	2,584.9 (13.5)
12 Karnataka	10,439.7 (6.0)	12,962.9 (24.2)	15,412.0 (18.9)
13 Kerala	7,302.5 (23.3)	8,582.0 (17.5)	10,029.7 (16.9)
14 Madhya Pradesh	6,170.3 (31.2)	6,633.1 (7.5)	7,975.1 (20.2)
15 Maharashtra	22,811.0 (7.2)	26,062.3 (14.3)	28,462.9 (9.2)
16 Manipur	65.2 (25.4)	69.6 (6.8)	72.5 (4.2)
17 Meghalaya	144.9 (6.5)	185.0 (27.7)	215.0 (16.2)
18 Mizoram	28.0 (46.3)	28.9 (3.4)	29.9 (3.4)
19 Nagaland	61.9 (18.0)	74.6 (20.6)	84.5 (13.2)
20 Orissa	2,871.8 (16.4)	3,168.0 (10.3)	3,476.5 (9.7)
21 Punjab	5,711.0 (18.5)	6,556.1 (14.8)	7,110.5 (8.5)
22 Rajasthan	6,253.3 (10.3)	7,603.0 (21.6)	8,385.9 (10.3)
23 Sikkim	105.5 (31.3)	79.0 (-25.2)	93.5 (18.4)
24 Tamil Nadu	14,341.7 (10.2)	15,941.7 (11.2)	17,438.7 (9.4)
25 Tripura	182.9 (15.4)	225.0 (23.0)	295.0 (31.1)
26 Uttaranchal	1,021.7 (14.2)	1,209.3 (18.4)	1,296.9 (7.2)
27 Uttar Pradesh	12,766.9 (23.6)	13,707.7 (7.4)	16,031.3 (17.0)
28 West Bengal	7,046.4 (8.3)	8,825.1 (25.2)	10,448.8 (18.4)
29 NCT Delhi	5,324.2 (8.7)	5,596.0 (5.1)	6,911.5 (23.5)
<b>All States</b>	<b>142,143.0</b> <b>(11.0)</b>	<b>162,806.0</b> <b>(14.5)</b>	<b>185,669.9</b> <b>(14.0)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

3. Figures for 2004-05 includes the estimated yield of Rs.1,757 crore from Additional Resource Mobilisation measures through taxes introduced by the State Governments.

Source : Budget Documents of State Governments.

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

## Statement 15 : Total Non-Tax Revenue\*

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	6,069.6 (7.4)	8,205.0 (8.1)	8,861.0 (8.0)
2 Arunachal Pradesh	949.4 (1.2)	1,208.4 (1.2)	1,160.2 (1.0)
3 Assam	3,044.5 (3.7)	5,432.9 (5.3)	7,691.8 (6.9)
4 Bihar	2,080.5 (2.6)	2,630.3 (2.6)	3,225.6 (2.9)
5 Chhattisgarh	1,740.0 (2.1)	2,371.1 (2.3)	2,446.3 (2.2)
6 Goa	1,116.2 (1.4)	880.8 (0.9)	1,659.6 (1.5)
7 Gujarat	6,991.5 (8.6)	6,945.2 (6.8)	6,698.9 (6.0)
8 Haryana	2,350.7 (2.9)	2,944.8 (2.9)	3,273.3 (3.0)
9 Himachal Pradesh	2,423.6 (3.0)	2,466.1 (2.4)	2,683.4 (2.4)
10 Jammu and Kashmir	5,380.7 (6.6)	6,529.0 (6.4)	6,858.6 (6.2)
11 Jharkhand	2,822.3 (3.5)	3,015.8 (3.0)	2,509.5 (2.3)
12 Karnataka	2,942.8 (3.6)	5,525.8 (5.4)	6,791.9 (6.1)
13 Kerala	1,616.1 (2.0)	2,058.1 (2.0)	2,588.7 (2.3)
14 Madhya Pradesh	3,497.1 (4.3)	3,878.5 (3.8)	4,141.1 (3.7)
15 Maharashtra	6,023.6 (7.4)	8,048.0 (7.9)	8,051.5 (7.3)
16 Manipur	1,074.7 (1.3)	1,295.1 (1.3)	1,144.3 (1.0)
17 Meghalaya	968.0 (1.2)	1,298.1 (1.3)	1,269.5 (1.1)
18 Mizoram	899.1 (1.1)	1,129.1 (1.1)	853.4 (0.8)
19 Nagaland	1,238.9 (1.5)	1,638.8 (1.6)	1,710.0 (1.5)
20 Orissa	2,761.4 (3.4)	3,287.0 (3.2)	3,545.0 (3.2)
21 Punjab	4,711.2 (5.8)	6,365.5 (6.3)	7,700.0 (7.0)
22 Rajasthan	3,765.4 (4.6)	4,608.9 (4.5)	4,659.8 (4.2)
23 Sikkim	1,897.8 (2.3)	1,058.0 (1.0)	1,744.4 (1.6)
24 Tamil Nadu	3,447.5 (4.2)	3,473.9 (3.4)	3,643.8 (3.3)
25 Tripura	1,447.3 (1.8)	1,748.3 (1.7)	1,840.2 (1.7)
26 Uttaranchal	1,825.1 (2.2)	2,506.4 (2.5)	2,796.1 (2.5)
27 Uttar Pradesh	4,222.5 (5.2)	6,557.1 (6.4)	6,177.3 (5.6)
28 West Bengal	2,892.3 (3.5)	3,237.7 (3.2)	3,666.6 (3.3)
29 NCT Delhi	1,341.8 (1.6)	1,480.3 (1.5)	1,395.6 (1.3)
<b>All States</b>	<b>81,541.3</b> <b>(100.0)</b>	<b>101,823.8</b> <b>(100.0)</b>	<b>110,787.5</b> <b>(100.0)</b>

\* Includes Grants from the Centre and States' non tax revenue.

**Notes :** 1. Figures in brackets are percentages to the total non-tax revenue.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

3. Figures for 2004-05 includes the estimated yield of Rs.289 crore from Additional Resource Mobilisation measures through non-taxes introduced by the State Governments.

**Source :** Budget Documents of State Governments.

## Statement 16 : States' Non-Tax Revenue

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	3,529.4 (21.0)	4,108.4 (16.4)	4,002.8 (-2.6)
2 Arunachal Pradesh	76.3 (7.6)	127.9 (67.7)	179.5 (40.3)
3 Assam	693.0 (30.0)	854.9 (23.4)	3,328.6 (289.4)
4 Bihar	323.4 (-10.4)	445.6 (37.8)	381.3 (-14.4)
5 Chhattisgarh	956.6 (32.4)	1,129.1 (18.0)	1,281.6 (13.5)
6 Goa	1,039.2 (-8.5)	803.3 (-22.7)	1,553.6 (93.4)
7 Gujarat	3,995.6 (6.2)	5,360.1 (34.1)	4,726.9 (-11.8)
8 Haryana	1,807.9 (8.5)	2,197.4 (21.5)	2,453.5 (11.7)
9 Himachal Pradesh	175.5 (-11.5)	254.6 (45.1)	425.2 (67.0)
10 Jammu and Kashmir	334.7 (11.2)	354.4 (-17.3)	883.9 (115.4)
11 Jharkhand	960.0 (0.1)	1,150.9 (19.9)	1,304.4 (13.3)
12 Karnataka	1,277.7 (16.9)	3,426.5 (168.2)	4,486.4 (30.9)
13 Kerala	677.8 (24.7)	816.3 (20.4)	1,175.9 (44.0)
14 Madhya Pradesh	1,635.5 (2.1)	1,560.6 (-4.6)	1,659.6 (6.3)
15 Maharashtra	4,517.5 (-3.0)	3,774.1 (-16.5)	4,740.7 (25.6)
16 Manipur	56.5 (96.6)	61.5 (8.9)	64.1 (4.1)
17 Meghalaya	92.8 (-1.4)	131.8 (42.1)	139.2 (5.6)
18 Mizoram	52.6 (17.3)	53.9 (2.4)	63.3 (17.4)
19 Nagaland	44.0 (-9.1)	52.2 (18.7)	63.7 (22.0)
20 Orissa	961.2 (38.9)	917.1 (-4.6)	976.2 (6.4)
21 Punjab	4,035.6 (36.3)	4,769.1 (18.2)	6,082.9 (27.5)
22 Rajasthan	1,569.0 (4.0)	1,907.4 (21.6)	2,070.0 (8.5)
23 Sikkim	1,315.8 (16.6)	398.4 (-69.7)	995.1 (149.8)
24 Tamil Nadu	1,860.6 (19.5)	1,812.0 (-2.6)	1,899.9 (4.9)
25 Tripura	98.7 (1.1)	120.0 (21.6)	160.0 (33.3)
26 Uttaranchal	374.9 (131.2)	431.2 (15.0)	401.0 (-7.0)
27 Uttar Pradesh	1,913.5 (7.1)	1,866.4 (-2.5)	1,852.6 (-0.7)
28 West Bengal	654.3 (-15.7)	1,079.9 (65.0)	1,403.4 (30.0)
29 NCT Delhi	829.6 (-5.3)	974.8 (17.5)	856.6 (-12.1)
<b>All States</b>	<b>35,858.7</b> <b>(11.1)</b>	<b>40,939.9</b> <b>(14.2)</b>	<b>49,613.5</b> <b>(21.2)</b>

Notes : 1. Figures in brackets represent percentage variation over the the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

3. Figures for 2004-05 includes the estimated yield of Rs.289 crore from Additional Resource Mobilisation measures through non-taxes introduced by the State Governments.

Source : Budget Documents of State Governments.

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

## Statement 17 : States' Share in Central Taxes

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	4,315.8 (41.6)	5,067.0 (17.4)	6,056.4 (19.5)
2 Arunachal Pradesh	122.4 (103.4)	157.1 (28.4)	162.2 (3.2)
3 Assam	1,814.4 (6.9)	2,162.1 (19.2)	2,583.5 (19.5)
4 Bihar	6,723.6 (9.0)	7,533.7 (12.1)	9,114.0 (21.0)
5 Chhattisgarh	1,349.9 (14.8)	1,521.4 (12.7)	1,875.7 (23.3)
6 Goa	114.6 (6.3)	131.4 (14.6)	131.4 (0.0)
7 Gujarat	1,363.4 (-8.4)	1,850.5 (35.7)	2,200.5 (18.9)
8 Haryana	756.6 (68.5)	602.2 (-20.4)	602.6 (0.1)
9 Himachal Pradesh	347.6 (6.9)	435.7 (25.3)	459.0 (5.4)
10 Jammu and Kashmir	708.6 (-2.8)	825.0 (16.4)	976.0 (18.3)
11 Jharkhand	2,306.3 (5.2)	2,150.1 (-6.8)	2,117.2 (-1.5)
12 Karnataka	2,786.2 (6.2)	3,243.2 (16.4)	3,760.4 (15.9)
13 Kerala	1,715.2 (6.3)	1,911.2 (11.4)	2,140.5 (12.0)
14 Madhya Pradesh	3,723.0 (9.3)	4,246.7 (14.1)	5,309.8 (25.0)
15 Maharashtra	2,268.4 (-8.1)	3,048.6 (34.4)	3,642.8 (19.5)
16 Manipur	188.1 (33.2)	233.5 (24.1)	287.8 (23.3)
17 Meghalaya	176.1 (6.8)	213.0 (20.9)	218.2 (2.4)
18 Mizoram	94.6 (116.3)	130.3 (37.8)	155.7 (19.5)
19 Nagaland	98.1 (-20.4)	140.3 (43.1)	160.3 (14.2)
20 Orissa	2,805.6 (5.9)	3,225.1 (15.0)	4,441.6 (37.7)
21 Punjab	649.0 (6.3)	754.9 (16.3)	867.9 (15.0)
22 Rajasthan	3,063.1 (6.3)	3,491.1 (14.0)	4,438.4 (27.1)
23 Sikkim	77.2 (-9.0)	96.1 (24.4)	126.7 (31.9)
24 Tamil Nadu	3,047.6 (6.2)	3,435.0 (12.7)	3,709.8 (8.0)
25 Tripura	249.9 (7.4)	320.0 (28.1)	380.0 (18.8)
26 Uttaranchal	371.6 (5.5)	434.8 (17.0)	536.0 (23.3)
27 Uttar Pradesh	10,831.8 (6.3)	12,595.3 (16.3)	15,050.0 (19.5)
28 West Bengal	4,586.7 (6.2)	5,341.7 (16.5)	6,382.7 (19.5)
29 NCT Delhi	—	—	—
<b>All States</b>	<b>56,655.3</b> <b>(8.5)</b>	<b>65,296.9</b> <b>(15.3)</b>	<b>77,886.9</b> <b>(19.3)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

## Statement 18 : Grants from the Centre

(Rs. crore)

States	2002-03 (Accounts)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4
1 Andhra Pradesh	2,540.1 (-23.4)	4,096.6 (61.3)	4,858.2 (18.6)
2 Arunachal Pradesh	873.1 (-2.2)	1,080.4 (23.8)	980.7 (-9.2)
3 Assam	2,351.5 (8.4)	4,578.0 (94.7)	4,363.2 (-4.7)
4 Bihar	1,757.1 (40.9)	2,184.7 (24.3)	2,844.3 (30.2)
5 Chhattisgarh	783.4 (61.7)	1,242.0 (58.5)	1,164.7 (-6.2)
6 Goa	77.0 (29.9)	77.5 (0.6)	106.0 (36.8)
7 Gujarat	2,995.9 (101.0)	1,585.1 (-47.1)	1,972.0 (24.4)
8 Haryana	542.9 (5.8)	747.4 (37.7)	819.9 (9.7)
9 Himachal Pradesh	2,248.1 (-1.3)	2,211.5 (-1.6)	2,258.2 (2.1)
10 Jammu and Kashmir	5,046.0 (1.5)	6,174.6 (22.4)	5,974.7 (-3.2)
11 Jharkhand	1,862.4 (113.7)	1,864.8 (0.1)	1,205.1 (-35.4)
12 Karnataka	1,665.2 (-4.9)	2,099.3 (26.1)	2,305.6 (9.8)
13 Kerala	938.4 (-3.8)	1,241.8 (32.3)	1,412.8 (13.8)
14 Madhya Pradesh	1,861.6 (24.8)	2,317.8 (24.5)	2,481.5 (7.1)
15 Maharashtra	1,506.2 (-10.4)	4,273.9 (183.8)	3,310.9 (-22.5)
16 Manipur	1,018.2 (6.6)	1,233.6 (21.2)	1,080.2 (-12.4)
17 Meghalaya	875.2 (20.1)	1,166.3 (33.3)	1,130.3 (-3.1)
18 Mizoram	846.4 (11.4)	1,075.2 (27.0)	790.2 (-26.5)
19 Nagaland	1,194.9 (-6.0)	1,586.6 (32.8)	1,646.3 (3.8)
20 Orissa	1,800.2 (45.1)	2,369.9 (31.6)	2,568.8 (8.4)
21 Punjab	675.6 (25.7)	1,596.4 (136.3)	1,617.1 (1.3)
22 Rajasthan	2,196.4 (5.0)	2,701.5 (23.0)	2,589.8 (-4.1)
23 Sikkim	582.0 (13.3)	659.6 (13.3)	749.3 (13.6)
24 Tamil Nadu	1,586.8 (14.9)	1,661.9 (4.7)	1,743.9 (4.9)
25 Tripura	1,348.5 (-2.2)	1,628.3 (20.7)	1,680.2 (3.2)
26 Uttaranchal	1,450.3 (9.5)	2,075.2 (43.1)	2,395.1 (15.4)
27 Uttar Pradesh	2,309.0 (-29.8)	4,690.7 (103.1)	4,324.8 (-7.8)
28 West Bengal	2,238.0 (-23.8)	2,157.8 (-3.6)	2,263.2 (4.9)
29 NCT Delhi	512.2 (6.5)	505.5 (-1.3)	539.0 (6.6)
<b>All States</b>	<b>45,682.5 (6.0)</b>	<b>60,883.9 (33.3)</b>	<b>61,176.0 (0.5)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

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

## Statement 19 : Gross and Net Loans from the Centre

(Rs.crore)

States	2002-03 (Accounts)		2003-04 (Revised Estimates)		2004-05 (Budget Estimates)	
	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7
1 Andhra Pradesh	2,548.1 (-31.5)	256.0 (-89.9)	4,190.0 (64.4)	450.3 (75.9)	4,228.1 (0.9)	394.2 (-12.5)
2 Arunachal Pradesh	67.0 (247.6)	39.6 (-2,442.0)	335.9 (401.3)	308.7 (680.0)	126.7 (-62.3)	97.2 (-68.5)
3 Assam	1,203.1 (38.3)	98.1 (-152.1)	431.4 (-64.1)	-577.7 (-689.2)	443.7 (2.8)	-1,076.3 (86.3)
4 Bihar	1,547.8 (24.9)	457.9 (-39.0)	1,393.4 (-10.0)	243.3 (-46.9)	1,483.3 (6.5)	-344.8 (-241.7)
5 Chhattisgarh	434.1 (27.4)	67.6 (-66.5)	534.0 (23.0)	-265.3 (-492.3)	598.6 (12.1)	12.3 (-104.6)
6 Goa	60.6 (-44.9)	-56.6 (-185.5)	87.8 (44.9)	-116.8 (106.5)	77.9 (-11.3)	-130.9 (-12.1)
7 Gujarat	1,318.4 (-40.9)	-1,191.4 (-180.0)	2,442.4 (85.3)	-2,210.4 (85.5)	2,499.2 (2.3)	1,619.8 (-173.3)
8 Haryana	249.2 (-26.4)	-2.5 (-102.1)	388.6 (55.9)	1,122.7 (45,362.2)	351.5 (-9.5)	-1,214.6 (8.2)
9 Himachal Pradesh	145.5 (-51.8)	-295.3 (1,194.0)	145.3 (-0.1)	-0.1 (-100.0)	151.3 (4.1)	24.2 (-18,746.2)
10 Jammu and Kashmir	240.9 (-12.0)	-126.7 (-0.5)	349.9 (45.3)	88.4 (-169.8)	387.3 (10.7)	186.5 (110.9)
11 Jharkhand	436.4 (26.5)	271.0 (44.9)	436.4 (0.0)	-79.0 (-129.2)	1,028.4 (135.6)	479.1 (-706.4)
12 Karnataka	1,544.2 (-29.1)	135.0 (-92.0)	2,284.3 (47.9)	-631.7 (-567.8)	2,238.1 (-2.0)	895.6 (-241.8)
13 Kerala	1,192.9 (52.8)	188.4 (-23.0)	1,497.5 (25.5)	-104.5 (-155.5)	1,567.2 (4.6)	220.2 (-310.7)
14 Madhya Pradesh	1,780.6 (22.7)	439.9 (-59.2)	2,146.8 (20.6)	149.0 (-66.1)	2,260.1 (5.3)	-309.5 (-307.7)
15 Maharashtra	961.8 (11.2)	-160.3 (67.1)	1,460.9 (51.9)	-3,483.8 (2073.2)	1,390.9 (-4.8)	-167.8 (-95.2)
16 Manipur	1,025.0 (103.3)	447.1 (-606.4)	543.8 (-46.9)	29.3 (-93.4)	591.9 (8.8)	61.3 (109.2)
17 Meghalaya	138.3 (201.2)	30.8 (20.0)	92.3 (-33.3)	-12.4 (-140.3)	68.6 (-25.7)	43.0 (-446.6)
18 Mizoram	52.4 (-38.2)	18.2 (-74.3)	76.8 (46.7)	-7.6 (-141.7)	47.4 (-38.3)	30.6 (-503.7)
19 Nagaland	447.7 (155.7)	422.8 (551.2)	126.7 (-71.7)	121.6 (-71.2)	181.8 (43.5)	50.0 (-58.9)
20 Orissa	2,464.1 (81.8)	837.7 (61.7)	2,611.1 (6.0)	542.2 (-35.3)	2,547.6 (-2.4)	410.5 (-24.3)
21 Punjab	419.1 (-49.8)	-1,130.5 (-2,561.4)	849.3 (102.6)	-2,745.1 (94.1)	824.3 (-2.9)	-2,745.1 (25.1)
22 Rajasthan	1,587.3 (-115.7)	-352.3 (-4,058.3)	1,712.4 (7.9)	-794.7 (125.6)	1,857.5 (8.5)	-1,672.5 (110.5)
23 Sikkim	35.0 (-5.6)	2.3 (-60.3)	44.6 (27.6)	-22.7 (-1076.7)	49.8 (11.5)	34.1 (-250.6)
24 Tamil Nadu	919.6 (0.8)	-687.2 (-313.0)	2,086.2 (126.9)	-349.8 (-49.1)	2,631.0 (26.1)	1,440.0 (-511.7)
25 Tripura	84.8 (-11.9)	-4.2 (-106.7)	116.0 (36.8)	78.2 (-1,945.3)	120.5 (3.8)	78.6 (0.5)
26 Uttaranchal	250.6 (103.7)	-484.6 (-8,313.4)	304.8 (21.6)	-798.6 (64.8)	302.4 (-0.8)	280.3 (-135.1)
27 Uttar Pradesh	3,107.9 (12.7)	-529.6 (-140.0)	3,552.8 (14.3)	-3,345.5 (531.7)	3,796.6 (6.9)	-442.2 (-86.8)
28 West Bengal	2,568.4 (53.6)	936.3 (53.2)	1,565.0 (-39.1)	-5,279.9 (-663.9)	1,894.7 (21.1)	-4,349.2 (-17.6)
29 NCT Delhi	384.9 (45.5)	-559.6 (-813.1)	277.7 (-27.9)	-2,064.6 (268.9)	279.0 (0.5)	-2,140.0 (3.7)
<b>All States</b>	<b>27,215.7</b> <b>(10.4)</b>	<b>-932.1</b> <b>(-108.5)</b>	<b>32,084.1</b> <b>(17.9)</b>	<b>-21,451.1</b> <b>(2,201.4)</b>	<b>34,025.2</b> <b>(6.1)</b>	<b>-8,235.6</b> <b>(-61.6)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.



## Statement 20 : Gross and Net Devolution and Transfer of Resources from the Centre

(Rs.crore)

States	2002-03 (Accounts)		2003-04 (Revised Estimates)		2004-05 (Budget Estimates)	
	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7
1 Andhra Pradesh	9,404.1 (-6.7)	4,751.4 (-30.5)	13,353.6 (42.0)	7,260.4 (52.8)	15,142.7 (13.4)	9,129.0 (25.7)
2 Arunachal Pradesh	1,062.5 (9.3)	974.0 (2.4)	1,573.5 (48.1)	1,525.2 (56.6)	1,269.6 (-19.3)	1,217.9 (-20.1)
3 Assam	5,369.0 (13.4)	3,766.4 (17.8)	7,171.6 (33.6)	5,352.8 (42.1)	7,390.4 (3.1)	5,224.9 (-2.4)
4 Bihar	10,028.5 (15.9)	7,355.2 (15.1)	11,111.8 (10.8)	8,555.0 (16.3)	13,441.6 (21.0)	10,076.7 (17.8)
5 Chhattisgarh	2,567.4 (28.3)	1,813.0 (20.9)	3,297.3 (28.4)	2,174.8 (20.0)	3,639.0 (10.4)	2,722.2 (25.2)
6 Goa	252.3 (-8.9)	25.8 (-80.5)	296.7 (17.6)	-1.0 (-104.0)	315.3 (6.2)	(-1.5) (39.4)
7 Gujarat	5,677.7 (9.0)	897.9 (-62.2)	5,878.0 (3.5)	-946.0 (-205.4)	6,671.6 (13.5)	4,077.2 (-531.0)
8 Haryana	1,548.7 (19.1)	601.8 (55.3)	1,738.1 (12.2)	-404.0 (-167.1)	1,774.0 (2.1)	-246.3 (-39.0)
9 Himachal Pradesh	2,741.3 (-5.6)	1,915.1 (-10.8)	2,792.5 (1.9)	2,312.1 (20.7)	2,868.5 (2.7)	2,408.6 (4.2)
10 Jammu and Kashmir	5,995.5 (0.4)	5,200.5 (1.7)	7,349.5 (22.6)	7,088.0 (36.3)	7,338.0 (-0.2)	7,137.2 (0.7)
11 Jharkhand	4,605.1 (35.1)	3,942.4 (48.2)	4,451.3 (-3.3)	3,438.6 (-12.8)	4,350.7 (-2.3)	3,420.8 (-0.5)
12 Karnataka	5,995.6 (-8.5)	3,062.8 (-35.5)	7,626.8 (27.2)	3,198.8 (4.4)	8,304.1 (8.9)	5,630.8 (76.0)
13 Kerala	3,846.5 (14.1)	2,037.0 (-0.9)	4,650.5 (20.9)	2,235.5 (9.7)	5,120.5 (10.1)	2,876.8 (28.7)
14 Madhya Pradesh	7,365.3 (16.0)	4,897.0 (-1.7)	8,711.3 (18.3)	5,555.4 (13.4)	10,051.3 (15.4)	6,420.1 (15.6)
15 Maharashtra	4,736.4 (-5.6)	557.3 (-44.2)	8,783.5 (85.4)	788.0 (41.4)	8,344.5 (-5.0)	3,749.6 (375.8)
16 Manipur	2,231.3 (39.4)	1,572.8 (63.6)	2,010.9 (-9.9)	1,389.8 (-11.6)	1,960.0 (-2.5)	1,317.4 (-5.2)
17 Meghalaya	1,189.5 (26.7)	1,033.1 (18.2)	1,471.5 (23.7)	1,310.2 (26.8)	1,417.0 (-3.7)	1,338.8 (2.2)
18 Mizoram	993.4 (11.8)	919.0 (8.9)	1,282.3 (29.1)	1,154.4 (25.6)	993.3 (-22.5)	935.8 (-18.9)
19 Nagaland	1,740.7 (10.9)	1,664.1 (18.6)	1,853.6 (6.5)	1,839.1 (10.5)	1,988.5 (7.3)	1,798.2 (-2.2)
20 Orissa	7,069.9 (34.8)	4,313.2 (33.5)	8,206.1 (16.1)	4,993.8 (15.8)	9,558.1 (16.5)	6,208.9 (24.3)
21 Punjab	1,743.8 (-12.1)	-1010.7 (6637.7)	3,200.7 (83.5)	-893.3 (-11.6)	3,309.4 (3.4)	(-946.8) (6.0)
22 Rajasthan	6,846.9 (-19.9)	2,701.8 (-11.6)	7,905.0 (15.5)	2,910.8 (7.7)	8,885.7 (12.4)	2,650.8 (-8.9)
23 Sikkim	694.1 (9.2)	629.4 (9.4)	800.3 (15.3)	696.8 (10.7)	925.8 (15.7)	874.7 (25.5)
24 Tamil Nadu	5,554.0 (7.6)	2,390.0 (-21.8)	7,183.1 (29.3)	3,365.1 (40.8)	8,084.8 (12.6)	5,583.9 (65.9)
25 Tripura	1,683.2 (-1.4)	1,500.3 (-5.6)	2,064.3 (22.6)	1,935.0 (29.0)	2,180.6 (5.6)	2,051.7 (6.0)
26 Uttaranchal	2,072.4 (15.2)	1,116.8 (-23.9)	2,814.9 (35.8)	1,531.5 (37.1)	3,233.5 (14.9)	3,177.1 (107.5)
27 Uttar Pradesh	16,248.7 (0.1)	8,502.1 (-21.7)	20,838.8 (28.2)	9,950.9 (17.0)	23,171.3 (11.2)	15,251.4 (53.3)
28 West Bengal	9,393.2 (5.2)	4,582.3 (-4.5)	9,064.4 (-3.5)	-1,023.5 (-122.3)	10,540.6 (16.3)	1,844.6 (-280.2)
29 NCT Delhi	897.1 (20.3)	-1,162.2 (230.9)	783.1 (-12.7)	-2,926.5 (151.8)	818.0 (4.5)	-3,250.9 (11.1)
<b>All States</b>	<b>129,553.6</b> <b>(8.0)</b>	<b>70,549.5</b> <b>(-8.2)</b>	<b>158,264.9</b> <b>(22.2)</b>	<b>74,368.0</b> <b>(5.4)</b>	<b>173,088.1</b> <b>(9.4)</b>	<b>102,679.7</b> <b>(38.1)</b>

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

**Statement 21 : Statewise Composition of Outstanding Liabilities  
(As at end-March)**

(Rs.crore)

State	2003					2004 (RE)					2005 (BE)				
	Internal Debt	Of which Special Securities issued to NSSF	Loans and Advances from Central Government	Provident Funds etc.	Total Debt	Internal Debt	Of which Special Securities issued to NSSF	Loans and Advances from Central Government	Provident Funds etc.	Total Debt	Internal Debt	Of which Special Securities issued to NSSF	Loans and Advances from Central Government	Provident Funds etc.	Total Debt
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1 Andhra Pradesh	26626	6734	19289	4168	50083	33253	10312	19740	4596	57589	41214	13912	20134	5045	66392
2 Arunachal Pradesh	187	3	606	346	1140	143	6	915	393	1450	171	10	1012	453	1636
3 Assam	7479	2072	4411	1958	13848	9653	3268	3833	2528	16015	12921	4718	2757	3209	18887
4 Bihar*	19221	8615	17795	7869	44885	23875	11967	17959	7739	49574	29676	15617	18094	7884	55654
5 Goa	1285	522	1217	413	2915	1772	889	1101	483	3355	2293	1289	970	548	3811
6 Gujarat	25234	15658	15501	3344	44079	36109	21658	13290	3672	53071	41547	26488	14910	3950	60408
7 Haryana	8645	3726	5333	4662	18640	10670	5340	4210	5086	19965	13349	7115	2995	5563	21907
8 Himachal Pradesh	6110	850	2548	2484	11142	7596	1175	2548	2734	12878	9448	1400	2572	2909	14929
9 Jammu and Kashmir	3415	492	4533	3053	11002	3928	742	4622	3365	11915	4519	993	4808	3657	12984
10 Karnataka	14117	5436	12087	5325	31530	18768	7711	11455	6006	36230	22594	10327	12351	6704	41649
11 Kerala	11802	2307	6535	12779	31116	16089	3807	6430	13526	36045	18840	5507	6651	14929	40420
12 Madhya Pradesh*	14482	5427	12514	8103	35099	24019	8514	12397	8439	44855	32072	11914	12100	9204	53376
13 Maharashtra	31401	20669	22654	7202	61256	46477	26230	19170	9045	74692	55312	32230	19002	9800	84114
14 Manipur	799	18	868	501	2167	1091	18	897	519	2507	1195	18	958	557	2710
15 Meghalaya	747	33	419	296	1462	890	68	407	339	1636	1039	103	450	380	1868
16 Mizoram	812	10	363	477	1652	975	10	355	594	1925	1047	10	386	714	2147
17 Nagaland	1278	27	1008	587	2872	1515	39	1129	621	3265	1783	51	1179	646	3609
18 Orissa	11904	2098	9553	7589	29045	15299	2869	10095	8386	33780	18396	3734	10505	9183	38085
19 Punjab	18856	8064	11923	6307	37086	25160	11440	9729	7297	42187	30708	15593	6984	8504	46196
20 Rajasthan	22661	9948	10749	9568	42977	29796	14090	9954	10520	50270	36429	18290	8281	11869	56580
21 Sikkim	365	24	258	246	869	442	41	236	267	945	505	51	270	289	1063
22 Tamil Nadu	20868	5989	11564	6669	39102	28905	9589	11215	7129	47249	33639	13124	12655	7593	53887
23 Tripura	1010	—	729	1406	3145	1121	—	808	1742	3671	1348	—	886	2022	4256
24 Uttar Pradesh*	40182	17044	33625	12487	86293	59785	23808	29481	14199	103464	69494	30508	29319	15924	114737
25 West Bengal	42711	23430	24654	4266	71631	60568	32202	19374	4467	84408	75545	42027	15025	4677	95246
26 NCT Delhi	7721	7721	3897	—	11618	12360	12360	1832	—	14192	16860	16860	-308	—	16552
<b>Total</b>	<b>339917</b>	<b>146914</b>	<b>234632</b>	<b>112106</b>	<b>686655</b>	<b>470257</b>	<b>208151</b>	<b>213181</b>	<b>123693</b>	<b>807131</b>	<b>571945</b>	<b>271889</b>	<b>204945</b>	<b>136212</b>	<b>913103</b>

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

**Notes :** Figures for Bihar, Jammu and Kashmir and Jharkhand for the year 2002-03 (Accounts) relate to Revised Estimates.

**Source :** Derived from Combined Finance and Revenue Accounts of Union and State Governments 1986-87 and budget documents of the respective State Governments.

## Statement 22 : Market Borrowings of State Governments\*

(Rs.crore)

States	2002-03		2003-04		2004-05 (Borrowing Allocation)	
	Gross	Net	Gross	Net	Gross	Net
1	2	3	4	5	6	7
1 Andhra Pradesh	3,401	3,226	3,226	2,833	3,265	2,827
2 Arunachal Pradesh	34	34	131	126	22	17
3 Assam	911	888	943	819	964	802
4 Bihar	1,335	1,200	2,131	1,822	2,047	1,717
5 Chhattisgarh	464	449	642	593	523	430
6 Goa	155	155	240	230	133	118
7 Gujarat	2,537	2,469	3,333	3,195	2,020	1,811
8 Haryana	756	715	1,165	1,086	1,147	1,039
9 Himachal Pradesh	698	684	882	856	886	851
10 Jammu and Kashmir	596	576	522	478	474	416
11 Jharkhand	455	409	575	470	560	448
12 Karnataka	1,611	1,510	2,779	2,598	2,299	2,117
13 Kerala	1,237	1,134	1,931	1,711	1,492	1,197
14 Madhya Pradesh	1,137	1,097	2,405	2,272	1,730	1,474
15 Maharashtra	1,074	1,000	6,449	6,223	4,829	4,443
16 Manipur	77	69	192	177	83	69
17 Meghalaya	87	87	166	149	93	75
18 Mizoram	118	118	101	96	42	32
19 Nagaland	178	167	227	207	164	139
20 Orissa	1,308	1,202	2,101	1,801	1,545	1,246
21 Punjab	1,141	1,062	2,056	2,006	1,823	1,652
22 Rajasthan	2,383	2,264	2,714	2,465	2,473	2,159
23 Sikkim	20	20	62	55	22	11
24 Tamil Nadu	2,325	2,139	2,851	2,538	2,599	2,249
25 Tripura	121	113	229	209	106	88
26 Uttaranchal	950	934	1,366	1,325	309	269
27 Uttar Pradesh	3,237	2,938	5,375	4,608	5,922	5,174
28 West Bengal	2,506	2,405	5,729	5,429	4,439	4,017
<b>All States</b>	<b>30,853</b>	<b>29,064</b>	<b>50,521</b>	<b>46,376</b>	<b>42,010</b>	<b>36,887</b>

\* As per Reserve Bank records.

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

## Statement 23: Plan Outlay of State Governments

(Rs. crore)

States	1999-2000 (Actual Expenditure)	2000-01 (Actual Expenditure)	2001-02 (Actual Expenditure)	2002-03 (Revised Outlay)	2002-03 (Approved Outlay)	2003-04 (Revised Outlay)	2004-05 (Approved Outlay)
1	2	3	4	5	6	7	8
1 Andhra Pradesh	4,748	7,035	7,969	8,553	10,970	10,028	12,790
2 Arunachal Pradesh	468	511	555	676	708	723	N.A.
3 Assam	1,405	1,481	1,628	1,750	1,780	1,797	N.A.
4 Bihar	2,676	1,638	1,471	2,314	3,320	2,642	4,000
5 Chhattisgarh	N.A.	470	1,361	1,774	2,335	2,335	N.A.
6 Goa	237	361	373	586	650	619	883
7 Gujarat	6,492	4,965	5,357	7,600	7,860	6,740	8,518
8 Haryana	1,676	1,718	1,766	1,819	2,068	1,850	2,306
9 Himachal Pradesh	1,624	1,723	1,720	2,042	1,335	1,335	1,400
10 Jammu and Kashmir	1,506	1,538	1,743	2,200	2,500	2,575	3,008
11 Jharkhand	N.A.	N.A.	2,024	2,652	2,936	2,936	4,110
12 Karnataka	6,363	6,785	7,904	8,421	9,620	10,084	12,323
13 Kerala	2,946	2,954	2,398	3,425	4,430	3,796	4,852
14 Madhya Pradesh	3,589	3,177	4,532	5,598	5,703	5,076	6,710
15 Maharashtra	10,419	9,586	8,526	11,562	12,050	10,500	N.A.
16 Manipur	453	248	229	550	590	590	788
17 Meghalaya	343	463	470	480	555	536	716
18 Mizoram	378	372	402	489	480	526	617
19 Nagaland	306	318	400	427	500	504	539
20 Orissa	2,484	2,562	2,450	2,550	3,200	2,715	N.A.
21 Punjab	1,753	1,877	2,171	2,793	2,822	2,334	3,480
22 Rajasthan	3,601	3,773	4,338	4,371	4,258	5,505	6,798
23 Sikkim	193	218	282	370	405	405	491
24 Tamil Nadu	5,414	5,777	5,319	5,754	7,000	7,000	8,001
25 Tripura	453	474	523	625	650	622	700
26 Uttaranchal	N.A.	821	1,729	1,534	1,575	1,608	1,810
27 Uttar Pradesh	6,572	5,956	7,695	6,393	7,728	7,258	9,662
28 West Bengal	3,928	5,631	4,595	3,683	3,894	3,065	5,020
29 NCT Delhi	2,298	3,129	4,005	4,700	5,025	4,864	N.A.
<b>All States</b>	<b>72,325</b>	<b>75,561</b>	<b>83,935</b>	<b>95,691</b>	<b>106,947</b>	<b>100,568</b>	<b>99,522</b>

N.A. : Not available.

Source : Planning Commission, Government of India.

## Statement 24 : State-wise yield from Additional Resource Mobilisation (ARM) during 2004-05

(Rs. crore)

States	Agricul- ture Income Tax	Land Revenue	Stamp & Registra- tion fees	Sales Tax	State Excise Duties	Taxes on Goods & Passen- gers	Tax on Vehicles	Electricity duties	Entertain- ment tax	Profes- sional Tax	Other Taxes @	Total Tax Revenue	Non- Tax Revenue	Conces- sions, if any	Grand Total (13+14- 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1 Arunachal Pradesh													45		45
2 Assam		50			75							125	10		135
3 Chhattisgarh								36			25	61			61
4 Gujarat			100					63				163		264	-101
5 Himachal Pradesh						9					6	15			15
6 Jharkhand			7	102			42		32			183	85		268
7 Karnataka					300		4				150	454			454
8 Kerala				167	100				2		28	297	200	2	495
9 Madhya Pradesh			12	91	5		70					178		4	174
10 Meghalaya				10								10			10
11 Rajasthan				100								100			100
12 NCT Delhi				200	50		100		10		30	390			390
<b>Total</b>		<b>50</b>	<b>119</b>	<b>670</b>	<b>530</b>	<b>9</b>	<b>216</b>	<b>99</b>	<b>44</b>		<b>239</b>	<b>1,976</b>	<b>340</b>	<b>270</b>	<b>2,046</b>

@ Includes Luxury Tax, Betting Tax, Entertainment Tax, Road Tax, Occupancy Tax, etc.

Source : Budget Documents and Other Supplementary information received from State Governments.

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

## Statement 25 : State Government Market Loans

(Rs. Crore)

Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004		
1	2	3	1	2	3
<b>ANDHRA PRADESH</b>					
1.	12.50 % Andhra Pradesh SDL 2004	437.55	13.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2012	121.80
2.	14.00 % Andhra Pradesh SDL 2005	573.32	14.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2013	121.80
3.	13.85 % Andhra Pradesh SDL 2006	481.53	15.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2013	121.80
4.	12.30 % Andhra Pradesh SDL 2007	65.15	16.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2014	121.80
5.	13.00 % Andhra Pradesh SDL 2007	362.52	17.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2014	121.80
6.	13.05 % Andhra Pradesh SDL 2007	580.00	18.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2015	121.80
7.	13.75 % Andhra Pradesh SDL 2007	48.15	19.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2015	121.80
8.	11.50 % Andhra Pradesh SDL 2008	226.04	20.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2016	121.80
9.	12.15 % Andhra Pradesh SDL 2008	381.12			
10.	12.50 % Andhra Pradesh SDL 2008	775.72		<b>Total (B)</b>	<b>2,436.10</b>
11.	11.50 % Andhra Pradesh SDL 2009	245.36		<i>Loans Not Bearing Interest (C)</i>	<b>1.21</b>
12.	11.77 % Andhra Pradesh SDL 2009	400.00			
13.	11.85 % Andhra Pradesh SDL 2009	251.49		<b>Total (A+B+C)</b>	<b>19,527.13</b>
14.	12.25 % Andhra Pradesh SDL 2009	700.67	<b>ARUNACHAL PRADESH</b>		
15.	12.50 % Andhra Pradesh SDL 2009	400.00	1.	12.50 % Arunachal Pradesh SDL 2004	4.68
16.	10.52 % Andhra Pradesh SDL 2010	514.13	2.	14.00 % Arunachal Pradesh SDL 2005	4.68
17.	11.00 % Andhra Pradesh SDL 2010	500.01	3.	13.85 % Arunachal Pradesh SDL 2006	4.68
18.	11.50 % Andhra Pradesh SDL 2010	239.91	4.	13.00 % Arunachal Pradesh SDL 2007	4.68
19.	11.80 % Andhra Pradesh SDL 2010	400.00	5.	13.05 % Arunachal Pradesh SDL 2007	5.65
20.	12.00 % Andhra Pradesh SDL 2010	285.07	6.	13.75 % Arunachal Pradesh SDL 2007	0.47
21.	8.37 % Andhra Pradesh SDL 2011	350.00	7.	11.50 % Arunachal Pradesh SDL 2008	3.33
22.	9.45 % Andhra Pradesh SDL 2011	198.74	8.	12.15 % Arunachal Pradesh SDL 2008	4.00
23.	9.53 % Andhra Pradesh Govt. Stock 2011	475.00	9.	12.50 % Arunachal Pradesh SDL 2008	2.22
24.	10.35 % Andhra Pradesh SDL 2011	684.46	10.	11.50 % Arunachal Pradesh SDL 2009	3.60
25.	10.50 % Andhra Pradesh SDL 2011	200.02	11.	12.25 % Arunachal Pradesh SDL 2009	4.00
26.	11.50 % Andhra Pradesh SDL 2011	127.20	12.	10.52 % Arunachal Pradesh SDL 2010	4.01
27.	12.00 % Andhra Pradesh SDL 2011	212.31	13.	11.30 % Arunachal Pradesh SDL 2010	2.22
28.	6.67 % Andhra Pradesh SDL 2012	294.65	14.	11.50 % Arunachal Pradesh SDL 2010	4.30
29.	7.80 % Andhra Pradesh SDL 2012	386.71	15.	12.00 % Arunachal Pradesh SDL 2010	2.21
30.	7.80 % Andhra Pradesh SDL 2012 (IInd Series)	442.82	16.	8.60 % Arunachal Pradesh Govt. Stock 2011	5.17
31.	7.90 % Andhra Pradesh Govt. Stock 2012	250.00	17.	9.45 % Arunachal Pradesh SDL 2011	5.17
32.	8.00 % Andhra Pradesh SDL 2012	154.00	18.	10.35 % Arunachal Pradesh SDL 2011	5.88
33.	8.30 % Andhra Pradesh SDL 2012	192.54	19.	10.82 % Arunachal Pradesh SDL 2011	10.00
34.	6.03 % Andhra Pradesh SDL 2013	500.00	20.	11.50 % Arunachal Pradesh SDL 2011	1.77
35.	6.20 % Andhra Pradesh SDL 2013	462.14	21.	12.00 % Arunachal Pradesh SDL 2011	2.96
36.	6.35 % Andhra Pradesh SDL 2013	404.26	22.	6.80 % Arunachal Pradesh SDL 2012	3.12
37.	6.40 % Andhra Pradesh SDL 2013	828.00	23.	7.80 % Arunachal Pradesh SDL 2012	8.43
38.	6.60 % Andhra Pradesh SDL 2013	808.85	24.	7.80 % Arunachal Pradesh SDL 2012 (IInd Series)	4.67
39.	6.75 % Andhra Pradesh SDL 2013	342.19	25.	8.00 % Arunachal Pradesh SDL 2012	7.93
40.	6.95 % Andhra Pradesh SDL 2013	876.00	26.	8.30 % Arunachal Pradesh SDL 2012	3.05
41.	5.85 % Andhra Pradesh SDL 2015	263.83	27.	6.95 % Arunachal Pradesh SDL 2013	14.00
42.	6.20 % Andhra Pradesh SDL 2015	462.25	28.	6.75 % Arunachal Pradesh SDL 2013	4.00
43.	5.90 % Andhra Pradesh SDL 2017	305.98	29.	6.40 % Arunachal Pradesh SDL 2013	9.02
44.	5.00 % Urban Land Ceiling (Andhra Pradesh) Bonds 1976	0.14	30.	6.35 % Arunachal Pradesh SDL 2013	8.75
	<b>Total (A)</b>	<b>17,089.82</b>	31.	6.20 % Arunachal Pradesh SDL 2013	10.00
			32.	6.20 % Arunachal Pradesh SDL 2015	10.00
	<b>Power Bonds</b>		33.	5.85 % Arunachal Pradesh SDL 2015	11.88
1.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2006	121.80	34.	5.85 % Arunachal Pradesh SDL 2015 (IInd Series)	23.00
2.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2007	121.80	35.	5.90 % Arunachal Pradesh SDL 2017	58.00
3.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2007	121.80			
4.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2008	121.80		<b>Total (A)</b>	<b>261.53</b>
5.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2008	121.80	<b>Power Bonds</b>		
6.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2009	121.80	1.	8.50 % Govt. of Arunachal Pradesh Power Bonds Oct 2006	1.20
7.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2009	121.80	2.	8.50 % Govt. of Arunachal Pradesh Power Bonds April 2007	1.20
8.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2010	121.80	3.	8.50 % Govt. of Arunachal Pradesh Power Bonds Oct 2007	1.20
9.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2010	121.80	4.	8.50 % Govt. of Arunachal Pradesh Power Bonds April 2008	1.20
10.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2011	121.80	5.	8.50 % Govt. of Arunachal Pradesh Power Bonds Oct 2008	1.20
11.	8.50 % Govt. of Andhra Pradesh Power Bonds October 2011	121.80	6.	8.50 % Govt. of Arunachal Pradesh Power Bonds April 2009	1.20
12.	8.50 % Govt. of Andhra Pradesh Power Bonds April 2012	121.80			

Notes : SDL—State Development Loan

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
7.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2009			1.20	<b>Power Bonds</b>					
8.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2010			1.20	1.	8.50 %	Govt of Assam Power Bonds 2006			42.88
9.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2010			1.20	2.	8.50 %	Govt of Assam Power Bonds 2007			42.88
10.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2011			1.20	3.	8.50 %	Govt of Assam Power Bonds 2007			42.88
11.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2011			1.20	4.	8.50 %	Govt of Assam Power Bonds 2008			42.88
12.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2012			1.20	5.	8.50 %	Govt of Assam Power Bonds 2008			42.88
13.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2012			1.20	6.	8.50 %	Govt of Assam Power Bonds 2009			42.88
14.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2013			1.20	7.	8.50 %	Govt of Assam Power Bonds 2009			42.88
15.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2013			1.20	8.	8.50 %	Govt of Assam Power Bonds 2010			42.88
16.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2014			1.20	9.	8.50 %	Govt of Assam Power Bonds 2010			42.88
17.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2014			1.20	10.	8.50 %	Govt of Assam Power Bonds 2011			42.88
18.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2015			1.20	11.	8.50 %	Govt of Assam Power Bonds 2011			42.88
19.	8.50 %	Govt. of Arunachal Pradesh Power Bonds Oct 2015			1.20	12.	8.50 %	Govt of Assam Power Bonds 2012			42.88
20.	8.50 %	Govt. of Arunachal Pradesh Power Bonds April 2016			1.20	13.	8.50 %	Govt of Assam Power Bonds 2012			42.88
<b>Total (B)</b>					<b>24.07</b>	14.	8.50 %	Govt of Assam Power Bonds 2013			42.88
<b>Total (A+B)</b>					<b>285.60</b>	15.	8.50 %	Govt of Assam Power Bonds 2013			42.88
<b>ASSAM</b>						16.	8.50 %	Govt of Assam Power Bonds 2014			42.88
1.	12.50 %	Assam SDL 2004			161.63	17.	8.50 %	Govt of Assam Power Bonds 2014			42.88
2.	14.00 %	Assam SDL 2005			162.63	18.	8.50 %	Govt of Assam Power Bonds 2015			42.88
3.	13.85 %	Assam SDL 2006			162.63	19.	8.50 %	Govt of Assam Power Bonds 2015			42.88
4.	12.30 %	Assam SDL 2007			87.40	20.	8.50 %	Govt of Assam Power Bonds 2016			42.88
5.	13.00 %	Assam SDL 2007			120.47	<b>Total (B)</b>					<b>857.53</b>
6.	13.75 %	Assam SDL 2007			16.26	<i>Loans not Bearing Interest (C)</i>					<b>0.03</b>
7.	13.05 %	Assam SDL 2007			125.00	<b>Total (A+B+C)</b>					<b>5,354.12</b>
8.	11.50 %	Assam SDL 2008			24.10	<b>BIHAR<sup>1</sup></b>					
9.	12.15 %	Assam SDL 2008			200.00	1.	12.50 %	Bihar SDL 2004			442.12
10.	12.50 %	Assam SDL 2008			181.25	2.	14.00 %	Bihar SDL 2005			508.10
11.	11.50 %	Assam SDL 2009			31.83	3.	13.85 %	Bihar SDL 2006			309.90
12.	11.85 %	Assam SDL 2009			100.00	4.	13.75 %	Bihar SDL 2007			249.01
13.	12.25 %	Assam SDL 2009			200.00	5.	13.05 %	Bihar SDL 2007			200.00
14.	10.52 %	Assam SDL 2010			125.00	6.	12.30 %	Bihar SDL 2007			443.18
15.	11.30 %	Assam SDL 2010			86.45	7.	13.00 %	Bihar SDL 2007			399.98
16.	11.50 %	Assam SDL 2010			34.31	8.	11.50 %	Bihar SDL 2008			247.03
17.	12.00 %	Assam SDL 2010			125.00	9.	12.50 %	Bihar SDL 2008			734.00
18.	9.45 %	Assam SDL 2011			155.00	10.	11.50 %	Bihar SDL 2009			266.78
19.	10.35 %	Assam SDL 2011			75.00	11.	11.30 %	Bihar SDL 2010			400.02
20.	10.82 %	Assam SDL 2011			129.90	12.	11.50 %	Bihar SDL 2010			339.67
21.	11.50 %	Assam SDL 2011			14.14	13.	10.52 %	Bihar SDL 2010			290.00
22.	12.00 %	Assam SDL 2011			23.60	14.	12.00 %	Bihar SDL 2010			80.00
23.	6.80 %	Assam SDL 2012			118.88	15.	11.50 %	Bihar SDL 2011			145.73
24.	7.80 %	Assam SDL 2012			89.04	16.	12.00 %	Bihar SDL 2011			243.26
25.	7.80 %	Assam SDL 2012 (IInd Series)			177.19	17.	2.50 %	Bihar Zamindari Abolition Compensation Bond			32.45
26.	8.00 %	Assam SDL 2012			106.76	<b>Total (A)</b>					<b>5,331.23</b>
27.	8.30 %	Assam SDL 2012			194.52	18.	9.45 %	Bihar SDL 2011			262.00
28.	6.95 %	Assam SDL 2013			303.00	19.	10.35 %	Bihar SDL 2011			170.02
29.	6.75 %	Assam SDL 2013			222.52	20.	10.82 %	Bihar SDL 2011			362.19
30.	6.40 %	Assam SDL 2013			207.37	21.	6.80 %	Bihar SDL 2012			227.09
31.	6.35 %	Assam SDL 2013			113.41	22.	7.80 %	Bihar SDL 2012			184.30
32.	6.20 %	Assam SDL 2013			129.60	23.	7.80 %	Bihar SDL 2012 (IInd Series)			327.11
33.	6.20 %	Assam SDL 2015			129.60	24.	8.00 %	Bihar SDL 2012			323.61
34.	5.85 %	Assam SDL 2015			157.60	25.	8.30 %	Bihar SDL 2012			360.30
35.	5.90 %	Assam SDL 2017			205.40	26.	6.20 %	Bihar SDL 2013			337.20
36.		Assam State Acquisition of Zamindaris Act 1951 Compensation Bonds			0.08	27.	6.35 %	Bihar SDL 2013			295.05
<b>Total (A)</b>					<b>4,496.56</b>						

1 The loan at Sr. No.18 to 34 in the list of current loans is the liability of State Government of Bihar only. The rest of the loans pertains to the public debt of the composite State of Bihar, to be bifurcated in the population ratio of 74.71 per cent & 25.29 per cent for Bihar and Jharkhand, respectively.

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
28.	6.40 % Bihar SDL 2013	369.00	21.	6.80 % Goa SDL 2012	48.29	21.	6.80 % Goa SDL 2012	48.29	21.	10.35 % Chhattisgarh SDL 2011	84.93
29.	6.75 % Bihar SDL 2013	297.97	22.	7.80 % Goa SDL 2012	34.31	22.	7.80 % Goa SDL 2012	34.31	22.	10.50 % Chhattisgarh SDL 2011	40.00
30.	6.95 % Bihar SDL 2013	299.00	23.	7.80 % Goa SDL 2012 (IInd Series)	27.41	23.	7.80 % Goa SDL 2012 (IInd Series)	27.41	23.	10.82 % Chhattisgarh SDL 2011	30.49
31.	5.85 % Bihar SDL 2015	202.06	24.	8.00 % Goa SDL 2012	6.69	24.	8.00 % Goa SDL 2012	6.69	24.	7.80 % Chhattisgarh SDL 2012	56.45
32.	5.85 % Bihar SDL 2015 (IInd Series)	21.83	25.	8.30 % Goa SDL 2012	22.58	25.	8.30 % Goa SDL 2012	22.58	25.	7.80 % Chhattisgarh SDL 2012 (IInd Series)	154.87
33.	6.20 % Bihar SDL 2015	337.20	26.	6.20 % Goa SDL 2013	24.81	26.	6.20 % Goa SDL 2013	24.81	26.	8.00 % Chhattisgarh SDL 2012	65.49
34.	5.90 % Bihar SDL 2017	568.50	27.	6.35 % Goa SDL 2013	21.70	27.	6.35 % Goa SDL 2013	21.70	27.	8.10 % Chhattisgarh Govt Stock 2012	67.00
<b>Total (B)</b>		<b>4,944.41</b>	28.	6.40 % Goa SDL 2013	62.15	28.	6.40 % Goa SDL 2013	62.15	28.	8.30 % Chhattisgarh SDL 2012	52.00
<b>Power Bonds</b>			29.	6.75 % Goa SDL 2013	11.24	29.	6.75 % Goa SDL 2013	11.24	29.	6.75 % Chhattisgarh SDL 2013	115.21
1.	8.50 % Govt. of Bihar Power Bonds Oct., 2006	79.68	30.	6.95 % Goa SDL 2013	33.75	30.	6.95 % Goa SDL 2013	33.75	30.	6.95 % Chhattisgarh SDL 2013	137.01
2.	8.50 % Govt. of Bihar Power Bonds April, 2007	79.68	31.	5.85 % Goa SDL 2015	57.33	31.	5.85 % Goa SDL 2015	57.33	31.	6.35 % Chhattisgarh SDL 2013	72.80
3.	8.50 % Govt. of Bihar Power Bonds Oct., 2007	79.68	32.	6.20 % Goa SDL 2015	24.82	32.	6.20 % Goa SDL 2015	24.82	32.	6.20 % Chhattisgarh SDL 2013	83.21
4.	8.50 % Govt. of Bihar Power Bonds April, 2008	79.68	33.	5.90 % Goa SDL 2017	49.00	33.	5.90 % Goa SDL 2017	49.00	33.	6.20 % Chhattisgarh SDL 2015	83.23
5.	8.50 % Govt. of Bihar Power Bonds Oct., 2008	79.68	<b>Total</b>			<b>842.75</b>	<b>Total (A)</b>			<b>4,423.75</b>	
6.	8.50 % Govt. of Bihar Power Bonds April, 2009	79.68	<b>CHHATTISGARH<sup>2</sup></b>				<b>Total (B)</b>			<b>1,445.02</b>	
7.	8.50 % Govt. of Bihar Power Bonds Oct., 2009	79.68	1.	12.50 % Madhya Pradesh SDL 2004	348.85	1.	12.50 % Madhya Pradesh SDL 2004	348.85	1.	10.35 % Chhattisgarh SDL 2011	84.93
8.	8.50 % Govt. of Bihar Power Bonds April, 2010	79.68	2.	14.00 % Madhya Pradesh SDL 2005	400.85	2.	14.00 % Madhya Pradesh SDL 2005	400.85	2.	10.50 % Chhattisgarh SDL 2011	40.00
9.	8.50 % Govt. of Bihar Power Bonds Oct., 2010	79.68	3.	13.85 % Madhya Pradesh SDL 2006	369.83	3.	13.85 % Madhya Pradesh SDL 2006	369.83	3.	10.82 % Chhattisgarh SDL 2011	30.49
10.	8.50 % Govt. of Bihar Power Bonds April, 2011	79.68	4.	12.30 % Madhya Pradesh SDL 2007	155.60	4.	12.30 % Madhya Pradesh SDL 2007	155.60	4.	7.80 % Chhattisgarh SDL 2012	56.45
11.	8.50 % Govt. of Bihar Power Bonds Oct., 2011	79.68	5.	13.00 % Madhya Pradesh SDL 2007	179.19	5.	13.00 % Madhya Pradesh SDL 2007	179.19	5.	8.00 % Chhattisgarh SDL 2012	65.49
12.	8.50 % Govt. of Bihar Power Bonds April, 2012	79.68	6.	13.00 % Madhya Pradesh SDL 2007	179.19	6.	13.00 % Madhya Pradesh SDL 2007	179.19	6.	8.10 % Chhattisgarh Govt Stock 2012	67.00
13.	8.50 % Govt. of Bihar Power Bonds Oct., 2012	79.68	7.	13.00 % Madhya Pradesh SDL 2007	179.19	7.	13.00 % Madhya Pradesh SDL 2007	179.19	7.	8.30 % Chhattisgarh SDL 2012	52.00
14.	8.50 % Govt. of Bihar Power Bonds April, 2013	79.68	8.	13.05 % Madhya Pradesh SDL 2007	360.00	8.	13.05 % Madhya Pradesh SDL 2007	360.00	8.	6.75 % Chhattisgarh SDL 2013	115.21
15.	8.50 % Govt. of Bihar Power Bonds Oct., 2013	79.68	9.	13.75 % Madhya Pradesh SDL 2007	81.57	9.	13.75 % Madhya Pradesh SDL 2007	81.57	9.	6.95 % Chhattisgarh SDL 2013	137.01
16.	8.50 % Govt. of Bihar Power Bonds April, 2014	79.68	10.	11.50 % Madhya Pradesh SDL 2008	80.84	10.	11.50 % Madhya Pradesh SDL 2008	80.84	10.	6.35 % Chhattisgarh SDL 2013	72.80
17.	8.50 % Govt. of Bihar Power Bonds Oct., 2014	79.68	11.	12.15 % Madhya Pradesh SDL 2008	303.89	11.	12.15 % Madhya Pradesh SDL 2008	303.89	11.	6.20 % Chhattisgarh SDL 2013	83.21
18.	8.50 % Govt. of Bihar Power Bonds April, 2015	79.68	12.	12.50 % Madhya Pradesh SDL 2008	306.61	12.	12.50 % Madhya Pradesh SDL 2008	306.61	12.	6.20 % Chhattisgarh SDL 2015	83.23
19.	8.50 % Govt. of Bihar Power Bonds Oct., 2015	79.68	13.	11.50 % Madhya Pradesh SDL 2009	143.43	13.	11.50 % Madhya Pradesh SDL 2009	143.43	13.	5.85 % Chhattisgarh SDL 2015	100.02
20.	8.50 % Govt. of Bihar Power Bonds April, 2016	79.68	14.	11.85 % Madhya Pradesh SDL 2009	240.70	14.	11.85 % Madhya Pradesh SDL 2009	240.70	14.	5.90 % Chhattisgarh SDL 2017	302.32
<b>Total (C)</b>		<b>1,593.52</b>	15.	12.25 % Madhya Pradesh SDL 2009	369.51	15.	12.25 % Madhya Pradesh SDL 2009	369.51	<b>Total (B)</b>		
<i>Loans not Bearing Interest (D)</i>		<b>0.45</b>	16.	10.52 % Madhya Pradesh SDL 2010	236.45	16.	10.52 % Madhya Pradesh SDL 2010	236.45	<b>1,445.02</b>		
<b>Total (A+B+C+D)</b>		<b>11,869.62</b>	17.	11.00 % Madhya Pradesh SDL 2010	300.00	17.	11.00 % Madhya Pradesh SDL 2010	300.00			
<b>GOA</b>			18.	11.50 % Madhya Pradesh SDL 2010	150.58	18.	11.50 % Madhya Pradesh SDL 2010	150.58			
1.	12.50 % Goa SDL 2004	14.50	19.	12.00 % Madhya Pradesh SDL 2010	231.00	19.	12.00 % Madhya Pradesh SDL 2010	231.00			
2.	14.00 % Goa SDL 2005	17.50	20.	11.50 % Madhya Pradesh SDL 2011	66.54	20.	11.50 % Madhya Pradesh SDL 2011	66.54			
3.	13.85 % Goa SDL 2006	17.50	21.	12.00 % Madhya Pradesh SDL 2011	97.72	21.	12.00 % Madhya Pradesh SDL 2011	97.72			
4.	13.00 % Goa SDL 2007	9.50	22.	5.00 % Urban Land ceiling (Madhya Pradesh) Bonds	0.59	22.	5.00 % Urban Land ceiling (Madhya Pradesh) Bonds	0.59			
5.	13.05 % Goa SDL 2007	21.17	<b>Total (A)</b>			<b>4,423.75</b>					
6.	13.75 % Goa SDL 2007	1.75	23.	10.35 % Chhattisgarh SDL 2011	84.93	23.	10.35 % Chhattisgarh SDL 2011	84.93			
7.	11.50 % Goa SDL 2008	6.09	24.	10.50 % Chhattisgarh SDL 2011	40.00	24.	10.50 % Chhattisgarh SDL 2011	40.00			
8.	12.15 % Goa SDL 2008	21.17	25.	10.82 % Chhattisgarh SDL 2011	30.49	25.	10.82 % Chhattisgarh SDL 2011	30.49			
9.	12.50 % Goa SDL 2008	18.83	26.	7.80 % Chhattisgarh SDL 2012	56.45	26.	7.80 % Chhattisgarh SDL 2012	56.45			
10.	11.50 % Goa SDL 2009	7.31	27.	7.80 % Chhattisgarh SDL 2012 (IInd Series)	154.87	27.	7.80 % Chhattisgarh SDL 2012 (IInd Series)	154.87			
11.	11.85 % Goa SDL 2009	37.57	28.	8.00 % Chhattisgarh SDL 2012	65.49	28.	8.00 % Chhattisgarh SDL 2012	65.49			
12.	12.25 % Goa SDL 2009	37.43	29.	8.10 % Chhattisgarh Govt Stock 2012	67.00	29.	8.10 % Chhattisgarh Govt Stock 2012	67.00			
13.	12.50 % Goa SDL 2009	50.00	30.	8.30 % Chhattisgarh SDL 2012	52.00	30.	8.30 % Chhattisgarh SDL 2012	52.00			
14.	10.52 % Goa SDL 2010	39.74	31.	6.75 % Chhattisgarh SDL 2013	115.21	31.	6.75 % Chhattisgarh SDL 2013	115.21			
15.	11.50 % Goa SDL 2010	8.73	32.	6.95 % Chhattisgarh SDL 2013	137.01	32.	6.95 % Chhattisgarh SDL 2013	137.01			
16.	12.00 % Goa SDL 2010	40.27	33.	6.35 % Chhattisgarh SDL 2013	72.80	33.	6.35 % Chhattisgarh SDL 2013	72.80			
17.	9.45 % Goa SDL 2011	20.00	34.	6.20 % Chhattisgarh SDL 2013	83.21	34.	6.20 % Chhattisgarh SDL 2013	83.21			
18.	10.35 % Goa SDL 2011	40.01	35.	6.20 % Chhattisgarh SDL 2015	83.23	35.	6.20 % Chhattisgarh SDL 2015	83.23			
19.	11.50 % Goa SDL 2011	3.60	<b>Total (A)</b>			<b>4,423.75</b>					
20.	12.00 % Goa SDL 2011	6.00	<b>Total (B)</b>			<b>1,445.02</b>					

<sup>2</sup> Loans at Sr. No. 21 to 35 and Power Bonds from Sr.No.1 to 20 is the liability of State Government of Chattisgarh only. The rest of the loans pertains to public debt of the composite State of Madhya Pradesh to be bifurcated in the ratio of 73.3797 per cent & 26.6203 per cent for the States of Madhya Pradesh and Chhattisgarh, respectively.



## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on				
No.			March 31, 2004			No.			March 31, 2004				
1	2	3	1	2	3	1	2	3	1	2	3		
<b>Power Bonds</b>						33.	6.35 % Gujarat SDL 2013	550.93					
1.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2006	24.16	34.	6.40 % Gujarat SDL 2013	343.08	35.	6.75 % Gujarat SDL 2013	452.88					
2.	8.50 % Govt. of Chhattisgarh Power Bonds April 2007	24.16	36.	6.95 % Gujarat SDL 2013	694.03	37.	5.85 % Gujarat SDL 2015	300.04					
3.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2007	24.16	38.	6.20 % Gujarat SDL 2015	629.73	39.	5.90 % Gujarat SDL 2017	629.27					
4.	8.50 % Govt. of Chhattisgarh Power Bonds April 2008	24.16	40.	5.00 % Urban Land Ceiling (Gujarat) Bonds .	0.67	41.	3.00 % Bombay Land Abolition Acts (Gujarat) Compensation Bonds	0.69					
5.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2008	24.16	42.	4.50 % Gujarat Agricultural Lands Ceiling Act,1960 Compensation Bonds	0.32	43.	3.00 % Gujarat Surviving Alienations Act,1963 Compensation Bonds .	0.17					
6.	8.50 % Govt. of Chhattisgarh Power Bonds April 2009	24.16						<b>Total (A)</b>	<b>10,847.80</b>				
7.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2009	24.16							<b>Power Bonds</b>				
8.	8.50 % Govt. of Chhattisgarh Power Bonds April 2010	24.16	1.	8.50 % Govt. of Gujarat Power Bonds October 2006	81.44	2.	8.50 % Govt. of Gujarat Power Bonds April 2007	81.44					
9.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2010	24.16	3.	8.50 % Govt. of Gujarat Power Bonds October 2007	81.44	4.	8.50 % Govt. of Gujarat Power Bonds April 2008	81.44					
10.	8.50 % Govt. of Chhattisgarh Power Bonds April 2011	24.16	5.	8.50 % Govt. of Gujarat Power Bonds October 2008	81.44	6.	8.50 % Govt. of Gujarat Power Bonds April 2009	81.44					
11.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2011	24.16	7.	8.50 % Govt. of Gujarat Power Bonds October 2009	81.44	8.	8.50 % Govt. of Gujarat Power Bonds April 2010	81.44					
12.	8.50 % Govt. of Chhattisgarh Power Bonds April 2012	24.16	9.	8.50 % Govt. of Gujarat Power Bonds October 2010	81.44	10.	8.50 % Govt. of Gujarat Power Bonds April 2011	81.44					
13.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2012	24.16	11.	8.50 % Govt. of Gujarat Power Bonds October 2011	81.44	12.	8.50 % Govt. of Gujarat Power Bonds April 2012	81.44					
14.	8.50 % Govt. of Chhattisgarh Power Bonds April 2013	24.16	13.	8.50 % Govt. of Gujarat Power Bonds October 2012	81.44	14.	8.50 % Govt. of Gujarat Power Bonds April 2013	81.44					
15.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2013	24.16	15.	8.50 % Govt. of Gujarat Power Bonds October 2013	81.44	16.	8.50 % Govt. of Gujarat Power Bonds April 2014	81.44					
16.	8.50 % Govt. of Chhattisgarh Power Bonds April 2014	24.16	17.	8.50 % Govt. of Gujarat Power Bonds October 2014	81.44	18.	8.50 % Govt. of Gujarat Power Bonds April 2015	81.44					
17.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2014	24.16	19.	8.50 % Govt. of Gujarat Power Bonds October 2015	81.44	20.	8.50 % Govt. of Gujarat Power Bonds April 2016	81.44					
18.	8.50 % Govt. of Chhattisgarh Power Bonds April 2015	24.16						<b>Total (B)</b>	<b>1,628.71</b>				
19.	8.50 % Govt. of Chhattisgarh Power Bonds Oct 2015	24.16							<i>Loans not Bearing Interest (C)</i>	<b>3.47</b>			
20.	8.50 % Govt. of Chhattisgarh Power Bonds April 2016	24.16							<b>Total (A+B+C)</b>	<b>12,479.98</b>			
<b>Total (C)</b>						<b>483.22</b>							
<i>Loans not Bearing Interest (D)</i>						<b>2.55</b>							
<b>Total (A+B+C+D)</b>						<b>6,354.54</b>							
<b>GUJARAT</b>													
1.	12.50 % Gujarat SDL 2004	209.45							<b>HARYANA</b>				
2.	14.00 % Gujarat SDL 2005	256.00	1.	12.50 % Haryana SDL 2004	108.89	2.	14.00 % Haryana SDL 2005	133.89					
3.	13.85 % Gujarat SDL 2006	125.00	3.	13.85 % Haryana SDL 2006	133.89	4.	12.30 % Haryana SDL 2007	77.42					
4.	12.30 % Gujarat SDL 2007	68.69	5.	13.00 % Haryana SDL 2007	76.01	6.	13.75 % Haryana SDL 2007	13.39					
5.	13.00 % Gujarat SDL 2007	131.58	7.	13.05 % Haryana SDL 2007	100.00	8.	11.50 % Haryana SDL 2008	56.21					
6.	13.05 % Gujarat SDL 2007	275.00	9.	12.15 % Haryana SDL 2008	170.00	10.	12.50 % Haryana SDL 2008	64.28					
7.	13.75 % Gujarat SDL 2007	156.61	11.	11.50 % Haryana SDL 2009	60.07	12.	11.85 % Haryana SDL 2009	144.93					
8.	11.50 % Gujarat SDL 2008	92.43	13.	12.25 % Haryana SDL 2009	111.33	14.	10.52 % Haryana SDL 2010	140.30					
9.	12.15 % Gujarat SDL 2008	210.00	15.	11.50 % Haryana SDL 2010	53.97								
10.	12.50 % Gujarat SDL 2008	374.42											
11.	9.40 % Gujarat Govt. Stock 2009	250.00											
12.	11.50 % Gujarat SDL 2009	99.57											
13.	11.85 % Gujarat SDL 2009	80.05											
14.	12.25 % Gujarat SDL 2009	500.00											
15.	10.52 % Gujarat SDL 2010	488.07											
16.	11.50 % Gujarat SDL 2010	84.30											
17.	12.00 % Gujarat SDL 2010	71.19											
18.	9.45 % Gujarat SDL 2011	200.73											
19.	9.50 % Gujarat Govt. Stock 2011	190.00											
20.	10.35 % Gujarat SDL 2011	388.50											
21.	10.50 % Gujarat SDL 2011	250.00											
22.	11.50 % Gujarat SDL 2011	36.61											
23.	12.00 % Gujarat SDL 2011	61.12											
24.	6.80 % Gujarat SDL 2012	360.77											
25.	7.33 % Gujarat Govt. Stock 2012	200.00											
26.	7.80 % Gujarat Govt. Stock 2012	344.21											
27.	7.80 % Gujarat Govt. Stock 2012 (IInd Series)	240.04											
28.	7.83 % Gujarat Govt. Stock 2012	245.00											
29.	8.00 % Gujarat SDL 2012	99.75											
30.	8.30 % Gujarat SDL 2012	277.20											
31.	6.00 % Gujarat SDL 2013	250.00											
32.	6.20 % Gujarat SDL 2013	629.72											

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
16.	12.00 % Haryana SDL 2010	98.08	13.	10.52 % Himachal Pradesh SDL 2010	134.19	14.	11.00 % Himachal Pradesh SDL 2010	40.01	15.	11.50 % Himachal Pradesh SDL 2010	22.54
17.	9.45 % Haryana SDL 2011	80.00	14.	11.00 % Himachal Pradesh SDL 2010	40.01	15.	11.50 % Himachal Pradesh SDL 2010	22.54	16.	12.00 % Himachal Pradesh SDL 2010	48.91
18.	10.35 % Haryana SDL 2011	100.01	15.	11.50 % Himachal Pradesh SDL 2010	22.54	16.	12.00 % Himachal Pradesh SDL 2010	48.91	17.	9.45 % Himachal Pradesh SDL 2011	40.01
19.	11.50 % Haryana SDL 2011	26.16	16.	12.00 % Himachal Pradesh SDL 2010	48.91	17.	9.45 % Himachal Pradesh SDL 2011	40.01	18.	10.35 % Himachal Pradesh SDL 2011	121.45
20.	12.00 % Haryana SDL 2011	40.99	17.	9.45 % Himachal Pradesh SDL 2011	40.01	18.	10.35 % Himachal Pradesh SDL 2011	121.45	19.	10.50 % Himachal Pradesh SDL 2011	50.00
21.	6.80 % Haryana SDL 2012	168.90	18.	10.35 % Himachal Pradesh SDL 2011	121.45	19.	10.50 % Himachal Pradesh SDL 2011	50.00	20.	11.50 % Himachal Pradesh SDL 2011	9.11
22.	7.80 % Haryana SDL 2012	129.78	19.	10.50 % Himachal Pradesh SDL 2011	50.00	20.	11.50 % Himachal Pradesh SDL 2011	9.11	21.	12 % Himachal Pradesh SDL 2011	17.33
23.	7.80 % Haryana SDL 2012 (IInd Series)	77.86	20.	11.50 % Himachal Pradesh SDL 2011	9.11	21.	12 % Himachal Pradesh SDL 2011	17.33	22.	6.80 % Himachal Pradesh SDL 2012	99.91
24.	8.00 % Haryana SDL 2012	30.68	21.	12 % Himachal Pradesh SDL 2011	17.33	22.	6.80 % Himachal Pradesh SDL 2012	99.91	23.	7.80 % Himachal Pradesh SDL 2012	104.05
25.	8.30 % Haryana SDL 2012	83.92	22.	6.80 % Himachal Pradesh SDL 2012	99.91	23.	7.80 % Himachal Pradesh SDL 2012	104.05	24.	7.80 % Himachal Pradesh SDL 2012 (IISeries)	149.88
26.	6.95 % Haryana SDL 2013	289.40	23.	7.80 % Himachal Pradesh SDL 2012	104.05	24.	7.80 % Himachal Pradesh SDL 2012 (IISeries)	149.88	25.	8.00 % Himachal Pradesh SDL 2012	22.20
27.	6.75 % Haryana SDL 2013	89.61	24.	7.80 % Himachal Pradesh SDL 2012 (IISeries)	149.88	25.	8.00 % Himachal Pradesh SDL 2012	22.20	26.	8.30 % Himachal Pradesh SDL 2012	192.56
28.	6.40 % Haryana SDL 2013	215.55	25.	8.00 % Himachal Pradesh SDL 2012	22.20	26.	8.30 % Himachal Pradesh SDL 2012	192.56	27.	6.20 % Himachal Pradesh SDL 2013	141.22
29.	6.35 % Haryana SDL 2013	185.52	26.	8.30 % Himachal Pradesh SDL 2012	192.56	27.	6.20 % Himachal Pradesh SDL 2013	141.22	28.	6.35 % Himachal Pradesh SDL 2013	123.57
30.	6.20 % Haryana SDL 2013	212.04	27.	6.20 % Himachal Pradesh SDL 2013	141.22	28.	6.35 % Himachal Pradesh SDL 2013	123.57	29.	6.40 % Himachal Pradesh SDL 2013	190.31
31.	6.20 % Haryana SDL 2015	212.05	28.	6.35 % Himachal Pradesh SDL 2013	123.57	29.	6.40 % Himachal Pradesh SDL 2013	190.31	30.	6.60 % Himachal Pradesh SDL 2013	100.00
32.	5.85 % Haryana SDL 2015	198.86	29.	6.40 % Himachal Pradesh SDL 2013	190.31	30.	6.60 % Himachal Pradesh SDL 2013	100.00	31.	6.75 % Himachal Pradesh SDL 2013	68.65
33.	5.90 % Haryana SDL 2017	141.01	30.	6.60 % Himachal Pradesh SDL 2013	100.00	31.	6.75 % Himachal Pradesh SDL 2013	68.65	32.	6.95 % Himachal Pradesh SDL 2013	175.36
<b>Total (A)</b>		<b>3,825.03</b>	<b>Total (A)</b>		<b>2,839.30</b>						
<b>Power Bonds</b>			<b>Power Bonds</b>								
1.	8.50 % Govt. of Haryana Power Bonds Oct 2006	101.11	1.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2006	3.51	2.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2007	3.51	3.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2007	3.51
2.	8.50 % Govt. of Haryana Power Bonds April 2007	101.11	2.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2007	3.51	4.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2008	3.51	5.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2008	3.51
3.	8.50 % Govt. of Haryana Power Bonds Oct 2007	101.11	3.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2007	3.51	6.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2009	3.51	7.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2009	3.51
4.	8.50 % Govt. of Haryana Power Bonds April 2008	101.11	4.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2008	3.51	8.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2010	3.51	9.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2010	3.51
5.	8.50 % Govt. of Haryana Power Bonds Oct 2008	101.11	5.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2008	3.51	10.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2011	3.51	11.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2011	3.51
6.	8.50 % Govt. of Haryana Power Bonds April 2009	101.11	6.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2009	3.51	12.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2012	3.51	13.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2012	3.51
7.	8.50 % Govt. of Haryana Power Bonds Oct 2009	101.11	7.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2009	3.51	14.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2013	3.51	15.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2013	3.51
8.	8.50 % Govt. of Haryana Power Bonds April 2010	101.11	8.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2010	3.51	16.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2014	3.51	17.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2014	3.51
9.	8.50 % Govt. of Haryana Power Bonds Oct 2010	101.11	9.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2010	3.51	18.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2015	3.51	19.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2015	3.51
10.	8.50 % Govt. of Haryana Power Bonds April 2011	101.11	10.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2011	3.51	19.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2015	3.51	20.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2016	3.51
11.	8.50 % Govt. of Haryana Power Bonds Oct 2011	101.11	11.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2011	3.51	<b>Total (B)</b>		<b>70.25</b>			
12.	8.50 % Govt. of Haryana Power Bonds April 2012	101.11	12.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2012	3.51	<i>Loans not Bearing Interest (C)</i>		<b>0.08</b>			
13.	8.50 % Govt. of Haryana Power Bonds Oct 2012	101.11	13.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2012	3.51	<b>Total (A+B+C)</b>		<b>2,909.63</b>			
14.	8.50 % Govt. of Haryana Power Bonds April 2013	101.11	14.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2013	3.51						
15.	8.50 % Govt. of Haryana Power Bonds Oct 2013	101.11	15.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2013	3.51						
16.	8.50 % Govt. of Haryana Power Bonds April 2014	101.11	16.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2014	3.51						
17.	8.50 % Govt. of Haryana Power Bonds Oct 2014	101.11	17.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2014	3.51						
18.	8.50 % Govt. of Haryana Power Bonds April 2015	101.11	18.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2015	3.51						
19.	8.50 % Govt. of Haryana Power Bonds Oct 2015	101.11	19.	8.50 % Govt. of Himachal Pradesh Power Bonds October 2015	3.51						
20.	8.50 % Govt. of Haryana Power Bonds April 2016	101.11	20.	8.50 % Govt. of Himachal Pradesh Power Bonds April 2016	3.51						
<b>Total (B)</b>		<b>2,022.29</b>									
<i>Loans not Bearing Interest (C)</i>		<b>0.11</b>									
<b>Total (A+B+C)</b>		<b>5,847.43</b>									
<b>HIMACHAL PRADESH</b>			<b>JAMMU &amp; KASHMIR</b>								
1.	12.50 % Himachal Pradesh SDL 2004	34.44	1.	12.50 % Jammu & Kashmir SDL 2004	57.98						
2.	14.00 % Himachal Pradesh SDL 2005	43.75	2.	14.00 % Jammu & Kashmir SDL 2005	71.23						
3.	13.85 % Himachal Pradesh SDL 2006	40.00	3.	13.85 % Jammu & Kashmir SDL 2006	66.00						
4.	13.00 % Himachal Pradesh SDL 2007	25.73	4.	12.30 % Jammu & Kashmir SDL 2007	34.15						
5.	13.05 % Himachal Pradesh SDL 2007	50.88	5.	13.00 % Jammu & Kashmir SDL 2007	34.30						
6.	13.75 % Himachal Pradesh SDL 2007	4.00	6.	13.05 % Jammu & Kashmir SDL 2007	50.00						
7.	11.50 % Himachal Pradesh SDL 2008	16.59	7.	13.75 % Jammu & Kashmir SDL 2007	7.24						
8.	12.15 % Himachal Pradesh SDL 2008	50.00									
9.	12.50 % Himachal Pradesh SDL 2008	93.02									
10.	11.50 % Himachal Pradesh SDL 2009	13.76									
11.	11.85 % Himachal Pradesh SDL 2009	97.96									
12.	12.25 % Himachal Pradesh SDL 2009	91.21									

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
8.	11.50 % Jammu & Kashmir SDL 2008	21.58	<b>JHARKHAND<sup>3</sup></b>			1.	12.50 % Bihar SDL 2004	442.12			
9.	12.15 % Jammu & Kashmir SDL 2008	60.00	1.	12.50 % Bihar SDL 2004	442.12	2.	14.00 % Bihar SDL 2005	508.10			
10.	12.50 % Jammu & Kashmir SDL 2008	45.95	2.	14.00 % Bihar SDL 2005	508.10	3.	13.85 % Bihar SDL 2006	309.90			
11.	11.50 % Jammu & Kashmir SDL 2009	26.54	3.	13.85 % Bihar SDL 2006	309.90	4.	13.75 % Bihar SDL 2007	249.01			
12.	11.85 % Jammu & Kashmir SDL 2009	50.44	4.	13.75 % Bihar SDL 2007	249.01	5.	13.05 % Bihar SDL 2007	200.00			
13.	12.25 % Jammu & Kashmir SDL 2009	50.00	5.	13.05 % Bihar SDL 2007	200.00	6.	12.30 % Bihar SDL 2007	443.18			
14.	10.52 % Jammu & Kashmir SDL 2010	50.00	6.	12.30 % Bihar SDL 2007	443.18	7.	13.00 % Bihar SDL 2007	399.98			
15.	11.50 % Jammu & Kashmir SDL 2010	28.80	7.	13.00 % Bihar SDL 2007	399.98	8.	11.50 % Bihar SDL 2008	247.03			
16.	12.00 % Jammu & Kashmir SDL 2010	38.61	8.	11.50 % Bihar SDL 2008	247.03	9.	12.50 % Bihar SDL 2008	734.00			
17.	8.50 % Jammu & Kashmir Govt. Stock 2011	45.00	9.	12.50 % Bihar SDL 2008	734.00	10.	11.50 % Bihar SDL 2009	266.78			
18.	9.45 % Jammu & Kashmir SDL 2011	38.71	10.	11.50 % Bihar SDL 2009	266.78	11.	11.30 % Bihar SDL 2010	400.02			
19.	10.35 % Jammu & Kashmir SDL 2011	30.00	11.	11.30 % Bihar SDL 2010	400.02	12.	11.50 % Bihar SDL 2010	339.67			
20.	10.50 % Jammu & Kashmir SDL 2011	150.00	12.	11.50 % Bihar SDL 2010	339.67	13.	10.52 % Bihar SDL 2010	290.00			
21.	11.50 % Jammu & Kashmir SDL 2011	16.87	13.	10.52 % Bihar SDL 2010	290.00	14.	12.00 % Bihar SDL 2010	80.00			
22.	12.00 % Jammu & Kashmir SDL 2011	19.81	14.	12.00 % Bihar SDL 2010	80.00	15.	11.50 % Bihar SDL 2011	145.73			
23.	6.80 % Jammu & Kashmir SDL 2012	30.37	15.	11.50 % Bihar SDL 2011	145.73	16.	12.00 % Bihar SDL 2011	243.26			
24.	7.80 % Jammu & Kashmir SDL 2012	61.14	16.	12.00 % Bihar SDL 2011	243.26	17.	2.50 % Bihar Zamindari Abolition Compensation Bond	32.45			
25.	7.80 % Jammu & Kashmir SDL 2012 (IInd Series)	45.54				<b>Total (A)</b>			<b>5,331.23</b>		
26.	8.00 % Jammu & Kashmir SDL 2012	41.92				18.	10.35 % Jharkhand SDL 2011	120.13			
27.	8.00 % Jammu & Kashmir Govt. Stock 2012	70.00				19.	10.82 % Jharkhand SDL 2011	122.61			
28.	8.30 % Jammu & Kashmir SDL SDL 2012	123.88				20.	6.80 % Jharkhand SDL 2012	64.91			
29.	6.20 % Jammu & Kashmir SDL 2013	109.20				21.	7.80 % Jharkhand SDL 2012	87.69			
30.	6.35 % Jammu & Kashmir SDL 2013	95.56				22.	7.80 % Jharkhand SDL 2012 (IInd Series)	97.37			
31.	6.40 % Jammu & Kashmir SDL 2013	115.66				23.	8.00 % Jharkhand SDL 2012	97.76			
32.	6.60 % Jammu & Kashmir SDL 2013	211.99				24.	8.30 % Jharkhand SDL 2012	152.40			
33.	6.75 % Jammu & Kashmir SDL 2013	87.00				25.	6.20 % Jharkhand SDL 2013	82.81			
34.	6.95 % Jammu & Kashmir SDL 2013	90.00				26.	6.35 % Jharkhand SDL 2013	72.45			
35.	5.85 % Jammu & Kashmir SDL 2015	17.48				27.	6.40 % Jharkhand SDL 2013	161.71			
36.	6.20 % Jammu & Kashmir SDL 2015	109.22				28.	6.75 % Jharkhand SDL 2013	75.62			
37.	5.90 % Jammu & Kashmir SDL 2017	75.00				29.	6.95 % Jharkhand SDL 2013	129.38			
<b>Total (A)</b>		<b>2,277.15</b>				30.	5.85 % Jharkhand SDL 2015	147.11			
<b>Power Bonds</b>						31.	6.20 % Jharkhand SDL 2015	82.83			
1.	8.50 % Govt. of J & K Power Bonds October 2006	79.54				32.	5.90 % Jharkhand SDL 2017	27.99			
2.	8.50 % Govt. of J & K Power Bonds April 2007	79.54				<b>Total (B)</b>			<b>1,522.77</b>		
7.	8.50 % Govt. of J & K Power Bonds October 2007	79.54				<i>Loans not Bearing Interest (C)</i>			<b>0.45</b>		
8.	8.50 % Govt. of J & K Power Bonds April 2008	79.54				<b>Total (A+B+C)</b>			<b>6,854.46</b>		
9.	8.50 % Govt. of J & K Power Bonds October 2008	79.54				<b>KARNATAKA</b>					
10.	8.50 % Govt. of J & K Power Bonds April 2009	79.54				1.	12.50 % Karnataka SDL 2004	181.84			
11.	8.50 % Govt. of J & K Power Bonds October 2009	79.54				2.	14.00 % Karnataka SDL 2005	243.47			
12.	8.50 % Govt. of J & K Power Bonds April 2010	79.54				3.	13.85 % Karnataka SDL 2006	211.84			
13.	8.50 % Govt. of J & K Power Bonds October 2010	79.54				4.	12.30 % Karnataka SDL 2007	84.97			
14.	8.50 % Govt. of J & K Power Bonds April 2011	79.54				5.	13.00 % Karnataka SDL 2007	177.01			
15.	8.50 % Govt. of J & K Power Bonds October 2011	79.54				6.	13.75 % Karnataka SDL 2007	21.21			
16.	8.50 % Govt. of J & K Power Bonds April 2012	79.54				7.	13.05 % Karnataka SDL 2007	200.00			
17.	8.50 % Govt. of J & K Power Bonds October 2012	79.54				8.	11.50 % Karnataka SDL 2008	131.37			
18.	8.50 % Govt. of J & K Power Bonds April 2013	79.54				9.	12.15 % Karnataka SDL 2008	275.75			
19.	8.50 % Govt. of J & K Power Bonds October 2013	79.54				10.	12.50 % Karnataka SDL 2008	426.31			
20.	8.50 % Govt. of J & K Power Bonds April 2014	79.54				11.	11.50 % Karnataka SDL 2009	142.28			
21.	8.50 % Govt. of J & K Power Bonds October 2014	79.54				12.	11.85 % Karnataka SDL 2009	203.96			
22.	8.50 % Govt. of J & K Power Bonds April 2015	79.54				13.	12.25 % Karnataka SDL 2009	500.00			
23.	8.50 % Govt. of J & K Power Bonds October 2015	79.54				14.	10.52 % Karnataka SDL 2010	428.64			
24.	8.50 % Govt. of J & K Power Bonds April 2016	79.54				15.	11.08 % Karnataka Govt. Stock 2010	200.00			
<b>Total (B)</b>		<b>1,590.81</b>				16.	11.50 % Karnataka SDL 2010	137.18			
<i>Loans not Bearing Interest (C)</i>		<b>1.78</b>				17.	11.57 % Karnataka Govt. Stock 2010	250.00			
<b>Total (A+B+C)</b>		<b>3,869.74</b>									

3 The loan at Sr. No.18 to 32 in the list of current loans is the liability of Govt. of Jharkhand only. The rest of the loans pertains to the public debt of the composite State of Bihar, to be bifurcated bifurcated in the population ratio of 74.71% & 25.29% for Bihar & Jharkhand respectively.

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Sr. State Government Loans		
No.		Outstanding as on March 31, 2004	No.		Outstanding as on March 31, 2004
1	2	3	1	2	3
18.	9.10 % Karnataka Govt. Stock 2011	315.00	<b>KERALA</b>		
19.	10.35 % Karnataka SDL 2011	400.04	1.	12.50 % Kerala SDL 2004	295.61
20.	10.82 % Karnataka SDL 2011	146.97	2.	14.00 % Kerala SDL 2005	345.61
21.	11.50 % Karnataka SDL 2011	59.14	3.	13.85 % Kerala SDL 2006	345.61
22.	12.00 % Karnataka SDL 2011	98.81	4.	12.30 % Kerala SDL 2007	147.91
23.	6.80 % Karnataka SDL 2012	352.24	5.	13.00 % Kerala SDL 2007	215.03
24.	7.80 % Karnataka Govt. Stock 2012	80.00	6.	13.75 % Kerala SDL 2007	34.57
25.	7.80 % Karnataka SDL 2012	150.02	7.	13.05 % Kerala SDL 2007	300.00
26.	7.80 % Karnataka SDL 2012 (IInd Series)	300.04	8.	11.50 % Kerala SDL 2008	142.28
27.	7.90 % Karnataka Govt. Stock 2012	200.00	9.	12.15 % Kerala SDL 2008	301.62
28.	8.00 % Karnataka SDL 2012	80.21	10.	12.50 % Kerala SDL 2008	290.34
29.	8.30 % Karnataka SDL 2012	259.41	11.	11.50 % Kerala SDL 2009	154.70
30.	6.20 % Karnataka SDL 2013	339.68	12.	11.85 % Kerala SDL 2009	138.21
31.	6.35 % Karnataka SDL 2013	297.25	13.	12.25 % Kerala SDL 2009	452.73
32.	6.40 % Karnataka SDL 2013	562.46	14.	10.52 % Kerala SDL 2010	302.03
33.	6.75 % Karnataka SDL 2013	151.47	15.	11.50 % Kerala SDL 2010	152.23
34.	6.95 % Karnataka SDL 2013	456.79	16.	11.75 % Kerala SDL 2010	200.00
35.	5.85 % Karnataka SDL 2015	518.68	17.	12.00 % Kerala SDL 2010	75.42
36.	5.85 % Karnataka SDL 2015 (IInd Series)	500.03	18.	8.37 % Kerala SDL 2011	138.96
37.	6.20 % Karnataka SDL 2015	339.84	19.	9.56 % Kerala SDL 2011	289.59
38.	5.90 % Karnataka SDL 2017	220.96	20.	10.53 % Kerala SDL 2011	200.00
39.	3.00 % Bombay Land Tenure Abolition Acts. (Mysore) Compensation Bonds .	0.29	21.	11.50 % Kerala SDL 2011	72.28
40.	2.75 % Mysore Inams Abolition Compensation Bonds .	0.02	22.	12.00 % Kerala SDL 2011	120.64
41.	5.00 % Urban Land Ceiling Karnataka Bonds 1976	0.14	23.	6.80 % Kerala SDL 2012	197.39
	<b>Total (A)</b>	<b>9,645.32</b>	24.	6.93 % Kerala Govt. Stock 2012	220.00
	<b>Power Bonds</b>		25.	7.80 % Kerala SDL 2012 (IInd Series)	251.06
1.	8.50 % Govt. of Karnataka Power Bonds October 2006	27.55	26.	8.00 % Kerala SDL 2012	286.15
2.	8.50 % Govt. of Karnataka Power Bonds April 2007	27.55	27.	8.30 % Kerala SDL 2012	276.42
3.	8.50 % Govt. of Karnataka Power Bonds October 2007	27.55	28.	6.02 % Kerala Govt Stock 2013	250.00
4.	8.50 % Govt. of Karnataka Power Bonds April 2008	27.55	29.	6.20 % Kerala SDL 2013	192.05
5.	8.50 % Govt. of Karnataka Power Bonds October 2008	27.55	30.	6.35 % Kerala SDL 2013	168.01
6.	8.50 % Govt. of Karnataka Power Bonds April 2009	27.55	31.	6.40 % Kerala SDL 2013	395.01
7.	8.50 % Govt. of Karnataka Power Bonds October 2009	27.55	32.	6.75 % Kerala SDL 2013	85.97
8.	8.50 % Govt. of Karnataka Power Bonds April 2010	27.55	33.	6.95 % Kerala SDL 2013	258.00
9.	8.50 % Govt. of Karnataka Power Bonds October 2010	27.55	34.	5.80 % Kerala Govt Stock 2014	200.00
10.	8.50 % Govt. of Karnataka Power Bonds April 2011	27.55	35.	5.85 % Kerala SDL 2015	114.57
11.	8.50 % Govt. of Karnataka Power Bonds October 2011	27.55	36.	5.85 % Kerala SDL 2015 (IInd Series)	300.02
12.	8.50 % Govt. of Karnataka Power Bonds April 2012	27.55	37.	6.20 % Kerala SDL 2015	192.02
13.	8.50 % Govt. of Karnataka Power Bonds October 2012	27.55	38.	5.90 % Kerala SDL 2017	118.99
14.	8.50 % Govt. of Karnataka Power Bonds April 2013	27.55	39.	4.25 % Kerala House Sites Bonds	0.01
15.	8.50 % Govt. of Karnataka Power Bonds October 2013	27.55	40.	4.50 % Kerala House Sites Bonds	0.00
16.	8.50 % Govt. of Karnataka Power Bonds April 2014	27.55	41.	4.50 % Kerala Land Reforms Bonds	1.04
17.	8.50 % Govt. of Karnataka Power Bonds October 2014	27.55	42.	4.00 % Jenmikaram Payment (Abolition) Bonds .	0.02
18.	8.50 % Govt. of Karnataka Power Bonds April 2015	27.55		<b>Total (A)</b>	<b>8,222.07</b>
19.	8.50 % Govt. of Karnataka Power Bonds October 2015	27.55		<b>Power Bonds</b>	
20.	8.50 % Govt. of Karnataka Power Bonds April 2016	27.55	1.	8.50 % Govt. of Kerala Power Bonds October 2006	57.91
	<b>Total (B)</b>	<b>550.95</b>	2.	8.50 % Govt. of Kerala Power Bonds April 2007	57.91
	<i>Loans not Bearing Interest (C)</i>	<b>0.53</b>	3.	8.50 % Govt. of Kerala Power Bonds October 2007	57.91
	<b>Total (A+B+C)</b>	<b>10,196.80</b>	4.	8.50 % Govt. of Kerala Power Bonds April 2008	57.91
			5.	8.50 % Govt. of Kerala Power Bonds October 2008	57.91
			6.	8.50 % Govt. of Kerala Power Bonds April 2009	57.91
			7.	8.50 % Govt. of Kerala Power Bonds October 2009	57.91
			8.	8.50 % Govt. of Kerala Power Bonds April 2010	57.91
			9.	8.50 % Govt. of Kerala Power Bonds October 2010	57.91

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
10.	8.50 % Govt. of Kerala Power Bonds April 2011	57.91	38.	6.20 % Madhya Pradesh SDL 2015	228.44	39.	5.85 % Madhya Pradesh SDL 2015	220.01	40.	5.85 % Madhya Pradesh SDL 2015 (IInd Series)	799.96
11.	8.50 % Govt. of Kerala Power Bonds October 2011	57.91	41.	5.90 % Madhya Pradesh SDL 2017	129.01						
12.	8.50 % Govt. of Kerala Power Bonds April 2012	57.91	<b>Total (B)</b>			<b>4,444.06</b>					
13.	8.50 % Govt. of Kerala Power Bonds October 2012	57.91	<b>Power Bonds</b>								
14.	8.50 % Govt. of Kerala Power Bonds April 2013	57.91	1.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2006	133.19						
15.	8.50 % Govt. of Kerala Power Bonds October 2013	57.91	2.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2007	133.19						
16.	8.50 % Govt. of Kerala Power Bonds April 2014	57.91	3.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2007	133.19						
17.	8.50 % Govt. of Kerala Power Bonds October 2014	57.91	4.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2008	133.19						
18.	8.50 % Govt. of Kerala Power Bonds April 2015	57.91	5.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2008	133.19						
19.	8.50 % Govt. of Kerala Power Bonds October 2015	57.91	6.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2009	133.19						
20.	8.50 % Govt. of Kerala Power Bonds April 2016	57.91	7.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2009	133.19						
	<b>Total (B)</b>	<b>1,158.25</b>	8.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2010	133.19						
	<i>Loans Not Bearing Interest (C)</i>	<b>0.14</b>	9.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2010	133.19						
	<b>Total (A+B+C)</b>	<b>9,380.46</b>	10.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2011	133.19						
	<b>MADHYA PRADESH<sup>4</sup></b>		11.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2011	133.19						
1.	12.50 % Madhya Pradesh SDL 2004	348.85	12.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2012	133.19						
2.	14.00 % Madhya Pradesh SDL 2005	400.85	13.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2013	133.19						
3.	13.85 % Madhya Pradesh SDL 2006	369.83	14.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2013	133.19						
4.	12.30 % Madhya Pradesh SDL 2007	155.60	15.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2014	133.19						
5.	13.00 % Madhya Pradesh SDL 2007	179.19	16.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2014	133.19						
6.	13.05 % Madhya Pradesh SDL 2007	360.00	17.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2015	133.19						
7.	13.75 % Madhya Pradesh SDL 2007	81.57	18.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2015	133.19						
8.	11.50 % Madhya Pradesh SDL 2008	80.84	19.	8.50 % Govt. of Madhya Pradesh Power Bonds Oct 2015	133.19						
9.	12.15 % Madhya Pradesh SDL 2008	303.89	20.	8.50 % Govt. of Madhya Pradesh Power Bonds April 2016	133.19						
10.	12.50 % Madhya Pradesh SDL 2008	306.61									
11.	11.50 % Madhya Pradesh SDL 2009	143.43		<b>Total (C)</b>	<b>2,663.89</b>						
12.	11.85 % Madhya Pradesh SDL 2009	240.70		<i>Loans Not Bearing Interest (D)</i>	<b>2.55</b>						
13.	12.25 % Madhya Pradesh SDL 2009	369.51		<b>Total (A+B+C+D)</b>	<b>11,534.25</b>						
14.	10.52 % Madhya Pradesh SDL 2010	236.45									
15.	11.00 % Madhya Pradesh SDL 2010	300.00		<b>MAHARASHTRA</b>							
16.	11.50 % Madhya Pradesh SDL 2010	150.58	1.	12.50 % Maharashtra SDL 2004	385.80						
17.	12.00 % Madhya Pradesh SDL 2010	231.00	2.	14.00 % Maharashtra SDL 2005	425.84						
18.	11.50 % Madhya Pradesh SDL 2011	66.54	3.	13.85 % Maharashtra SDL 2006	425.80						
19.	12.00 % Madhya Pradesh SDL 2011	97.72	4.	13.00 % Maharashtra SDL 2007	222.76						
20.	5.00 % Urban Land ceiling (Madhya Pradesh) Bonds	0.59	5.	13.05 % Maharashtra SDL 2007	552.59						
	<b>Total (A)</b>	<b>4,423.75</b>	6.	13.75 % Maharashtra SDL 2007	42.63						
21.	8.50 % Madhya Pradesh Govt Stock 2011	43.00	7.	11.50 % Maharashtra SDL 2008	109.50						
22.	9.45 % Madhya Pradesh SDL 2011	87.55	8.	12.15 % Maharashtra SDL 2008	563.81						
23.	9.55 % Madhya Pradesh Govt Stock 2011	105.00	9.	12.50 % Maharashtra SDL 2008	121.46						
24.	10.35 % Madhya Pradesh SDL 2011	187.32	10.	11.50 % Maharashtra SDL 2009	116.51						
25.	10.50 % Madhya Pradesh SDL 2011	105.00	11.	11.85 % Maharashtra SDL 2009	172.47						
26.	10.82 % Madhya Pradesh SDL 2011	84.02	12.	12.25 % Maharashtra SDL 2009	600.00						
27.	6.94 % Madhya Pradesh Govt Stock 2012	247.00	13.	10.52 % Maharashtra SDL 2010	421.49						
28.	7.80 % Madhya Pradesh SDL 2012	109.04	14.	11.50 % Maharashtra SDL 2010	104.43						
29.	7.80 % Madhya Pradesh SDL 2012 (IInd Series)	370.17	15.	11.70 % Maharashtra SDL 2010	280.00						
30.	8.00 % Madhya Pradesh SDL 2012	129.07	16.	12.00 % Maharashtra SDL 2010	107.70						
31.	8.30 % Madhya Pradesh SDL 2012	161.32	17.	8.37 % Maharashtra SDL 2011	141.20						
32.	6.95 % Madhya Pradesh SDL 2013	281.26	18.	9.40 % Maharashtra Govt. Stock 2011	290.00						
33.	6.75 % Madhya Pradesh SDL 2013	129.50	19.	10.35 % Maharashtra SDL 2011	500.01						
34.	6.40 % Madhya Pradesh SDL 2013	379.12	20.	11.50 % Maharashtra SDL 2011	38.97						
35.	6.35 % Madhya Pradesh SDL 2013	199.86	21.	12.00 % Maharashtra SDL 2011	150.11						
36.	6.20 % Madhya Pradesh SDL 2013	228.42	22.	6.93 % Maharashtra Govt. Stock 2012	230.00						
37.	6.00 % Madhya Pradesh Govt Stock 2013	220.00	23.	7.80 % Maharashtra SDL 2012	328.16						

4 Loans at Sr. No. 21 to 41 and Sr.Nos.1 to 20 in the list of "Power Bonds" is the liability of Government of Madhya Pradesh only. The rest of the loans pertains to public debt of the composite State of Madhya Pradesh to be bifurcated in the ratio of 73.3797 per cent & 26.6203 per cent for the States of Madhya Pradesh & Chhattisgarh, respectively.

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Sr. State Government Loans		
No.			No.		
Outstanding as on			Outstanding as on		
March 31, 2004			March 31, 2004		
1	2	3	1	2	3
24.	7.80 % Maharashtra SDL 2012 (IInd Series)	236.97	18.	11.50 % Manipur SDL 2011	4.54
25.	7.83 % Maharashtra SDL 2012	278.75	19.	12.00 % Manipur SDL 2011	7.59
26.	8.00 % Maharashtra SDL 2012	150.52	20.	6.80 % Manipur SDL 2012	21.43
27.	8.30 % Maharashtra SDL 2012	207.92	21.	7.80 % Manipur SDL 2012	10.33
28.	5.78 % Maharashtra SDL 2013	400.00	22.	7.80 % Manipur SDL 2012 (IInd Series)	27.52
29.	6.20 % Maharashtra SDL 2013	1253.75	23.	8.00 % Manipur SDL 2012	11.90
30.	6.35 % Maharashtra SDL 2013	1,096.98	24.	8.30 % Manipur SDL 2012	13.29
31.	6.40 % Maharashtra SDL 2013	643.66	25.	6.20 % Manipur SDL 2013	10.40
32.	6.00 % Maharashtra Govt. Stock 2014	300.00	26.	6.35 % Manipur SDL 2013	9.10
33.	5.85 % Maharashtra SDL 2015	567.42	27.	6.40 % Manipur SDL 2013	26.62
34.	5.85 % Maharashtra SDL 2015 (IInd Series)	50.06	28.	6.75 % Manipur SDL 2013	4.50
35.	6.20 % Maharashtra SDL 2015	1,253.61	29.	6.95 % Manipur SDL 2013	13.50
36.	5.90 % Maharashtra SDL 2017	883.92	30.	5.85 % Manipur SDL 2015	57.69
	<b>Total (A)</b>	<b>13,654.80</b>	31.	5.85 % Manipur SDL 2015 (IInd Series)	28.00
			32.	6.20 % Manipur SDL 2015	10.40
			33.	5.90 % Manipur SDL 2017	50.00
				<b>Total (A)</b>	<b>528.70</b>
	<b>Power Bonds</b>			<b>Power Bonds</b>	
1.	8.50 % Govt. of Maharashtra Power Bonds October 2006	50.93	1.	8.50 % Govt. of Manipur Power Bonds October 2006	7.85
2.	8.50 % Govt. of Maharashtra Power Bonds April 2007	50.93	2.	8.50 % Govt. of Manipur Power Bonds April 2007	7.85
3.	8.50 % Govt. of Maharashtra Power Bonds October 2007	50.93	3.	8.50 % Govt. of Manipur Power Bonds October 2007	7.85
4.	8.50 % Govt. of Maharashtra Power Bonds April 2008	50.93	4.	8.50 % Govt. of Manipur Power Bonds April 2008	7.85
5.	8.50 % Govt. of Maharashtra Power Bonds October 2008	50.93	5.	8.50 % Govt. of Manipur Power Bonds October 2008	7.85
6.	8.50 % Govt. of Maharashtra Power Bonds April 2009	50.93	6.	8.50 % Govt. of Manipur Power Bonds April 2009	7.85
7.	8.50 % Govt. of Maharashtra Power Bonds October 2009	50.93	7.	8.50 % Govt. of Manipur Power Bonds October 2009	7.85
8.	8.50 % Govt. of Maharashtra Power Bonds April 2010	50.93	8.	8.50 % Govt. of Manipur Power Bonds April 2010	7.85
9.	8.50 % Govt. of Maharashtra Power Bonds October 2010	50.93	9.	8.50 % Govt. of Manipur Power Bonds October 2010	7.85
10.	8.50 % Govt. of Maharashtra Power Bonds April 2011	50.93	10.	8.50 % Govt. of Manipur Power Bonds April 2011	7.85
11.	8.50 % Govt. of Maharashtra Power Bonds October 2011	50.93	11.	8.50 % Govt. of Manipur Power Bonds October 2011	7.85
12.	8.50 % Govt. of Maharashtra Power Bonds April 2012	50.93	12.	8.50 % Govt. of Manipur Power Bonds April 2012	7.85
13.	8.50 % Govt. of Maharashtra Power Bonds October 2012	50.93	13.	8.50 % Govt. of Manipur Power Bonds October 2012	7.85
14.	8.50 % Govt. of Maharashtra Power Bonds April 2013	50.93	14.	8.50 % Govt. of Manipur Power Bonds April 2013	7.85
15.	8.50 % Govt. of Maharashtra Power Bonds October 2013	50.93	15.	8.50 % Govt. of Manipur Power Bonds October 2013	7.85
16.	8.50 % Govt. of Maharashtra Power Bonds April 2014	50.93	16.	8.50 % Govt. of Manipur Power Bonds April 2014	7.85
17.	8.50 % Govt. of Maharashtra Power Bonds October 2014	50.93	17.	8.50 % Govt. of Manipur Power Bonds October 2014	7.85
18.	8.50 % Govt. of Maharashtra Power Bonds April 2015	50.93	18.	8.50 % Govt. of Manipur Power Bonds April 2015	7.85
19.	8.50 % Govt. of Maharashtra Power Bonds October 2015	50.93	19.	8.50 % Govt. of Manipur Power Bonds October 2015	7.85
20.	8.50 % Govt. of Maharashtra Power Bonds April 2016	50.93	20.	8.50 % Govt. of Manipur Power Bonds April 2016	7.85
	<b>Total (B)</b>	<b>1,018.59</b>		<b>Total (B)</b>	<b>157.09</b>
	<i>Loans not Bearing Interest (C)</i>	<b>3.83</b>		<i>Loans not Bearing Interest (C)</i>	<b>0.09</b>
	<b>Total (A+B+C)</b>	<b>14,677.22</b>		<b>Total (A+B+C)</b>	<b>685.89</b>
	<b>MANIPUR</b>			<b>MEGHALAYA</b>	
1.	12.50 % Manipur SDL 2004	14.00	1.	12.50 % Meghalaya SDL 2004	17.76
2.	14.00 % Manipur SDL 2005	16.00	2.	14.00 % Meghalaya SDL 2005	27.48
3.	13.85 % Manipur SDL 2006	16.00	3.	13.85 % Meghalaya SDL 2006	25.00
4.	13.00 % Manipur SDL 2007	14.52	4.	13.00 % Meghalaya SDL 2007	13.27
5.	13.05 % Manipur SDL 2007	22.66	5.	13.05 % Meghalaya SDL 2007	34.93
6.	13.75 % Manipur SDL 2007	1.60	6.	13.75 % Meghalaya SDL 2007	2.50
7.	11.50 % Manipur SDL 2008	9.77	7.	12.15 % Meghalaya SDL 2008	30.00
8.	12.15 % Manipur SDL 2008	20.00	8.	12.50 % Meghalaya SDL 2008	43.08
9.	12.50 % Manipur SDL 2008	9.28	9.	11.50 % Meghalaya SDL 2009	2.71
10.	11.50 % Manipur SDL 2009	11.43	10.	11.85 % Meghalaya SDL 2009	29.15
11.	11.85 % Manipur SDL 2009	9.75	11.	12.25 % Meghalaya SDL 2009	50.00
12.	12.25 % Manipur SDL 2009	20.64	12.	10.52 % Meghalaya SDL 2010	50.00
13.	10.52 % Manipur SDL 2010	15.76	13.	12.00 % Meghalaya SDL 2010	20.00
14.	11.50 % Manipur SDL 2010	11.03			
15.	12.00 % Manipur SDL 2010	9.44			
16.	9.45 % Manipur SDL 2011	10.00			
17.	10.35 % Manipur SDL 2011	10.00			

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
14.	9.45 % Meghalaya SDL 2011	25.00	13.	10.35 % Mizoram S.D.L. 2011.	10.32	14.	6.80 % Mizoram S.D.L. 2012.	80.59	15.	7.80 % Mizoram S.D.L. 2012.	10.49
15.	10.35 % Meghalaya SDL 2011	25.00	15.	7.80 % Mizoram S.D.L. 2012.	10.49	16.	7.80 % Mizoram S.D.L. 2012 (IInd Series)	13.89	17.	8.00 % Mizoram S.D.L. 2012.	6.44
16.	11.50 % Meghalaya SDL 2011	4.70	17.	8.00 % Mizoram S.D.L. 2012.	6.44	18.	8.30 % Mizoram S.D.L. 2012.	14.12	18.	8.30 % Mizoram S.D.L. 2012.	14.12
17.	12.00 % Meghalaya SDL 2011	8.33	18.	8.30 % Mizoram S.D.L. 2012.	14.12	19.	6.20 % Mizoram S.D.L. 2013.	7.20	19.	6.20 % Mizoram S.D.L. 2013.	7.20
18.	6.80 % Meghalaya SDL 2012	19.60	19.	6.20 % Mizoram S.D.L. 2013.	7.20	20.	6.35 % Mizoram S.D.L. 2013.	6.30	20.	6.35 % Mizoram S.D.L. 2013.	6.30
19.	7.80 % Meghalaya SDL 2012	21.00	20.	6.35 % Mizoram S.D.L. 2013.	6.30	21.	6.40 % Mizoram S.D.L. 2013.	16.96	21.	6.40 % Mizoram S.D.L. 2013.	16.96
20.	7.80 % Meghalaya SDL 2012 (IInd Series)	29.40	21.	6.40 % Mizoram S.D.L. 2013.	16.96	22.	6.75 % Mizoram S.D.L. 2013.	3.25	22.	6.75 % Mizoram S.D.L. 2013.	3.25
21.	8.00 % Meghalaya SDL 2012	11.11	22.	6.75 % Mizoram S.D.L. 2013.	3.25	23.	6.95 % Mizoram S.D.L. 2013.	9.75	23.	6.95 % Mizoram S.D.L. 2013.	9.75
22.	8.30 % Meghalaya SDL 2012	27.31	23.	6.95 % Mizoram S.D.L. 2013.	9.75	24.	5.85 % Mizoram S.D.L. 2015.	18.01	24.	5.85 % Mizoram S.D.L. 2015.	18.01
23.	6.20 % Meghalaya SDL 2013	10.00	24.	5.85 % Mizoram S.D.L. 2015.	18.01	25.	5.85 % Mizoram S.D.L. 2015 (IInd Series)	11.95	25.	5.85 % Mizoram S.D.L. 2015 (IInd Series)	11.95
24.	6.35 % Meghalaya SDL 2013	8.75	25.	5.85 % Mizoram S.D.L. 2015 (IInd Series)	11.95	26.	6.20 % Mizoram S.D.L. 2015.	7.20	26.	6.20 % Mizoram S.D.L. 2015.	7.20
25.	6.40 % Meghalaya SDL 2013	34.70	26.	6.20 % Mizoram S.D.L. 2015.	7.20	27.	5.90 % Mizoram S.D.L. 2017.	33.05	27.	5.90 % Mizoram S.D.L. 2017.	33.05
26.	6.75 % Meghalaya SDL 2013	4.25	<b>Total (A)</b>								<b>422.08</b>
27.	6.95 % Meghalaya SDL 2013	12.75									
28.	5.85 % Meghalaya SDL 2015	52.06									
29.	5.85 % Meghalaya SDL 2015 (IInd Series)	11.32									
30.	6.20 % Meghalaya SDL 2015	10.00									
31.	5.90 % Meghalaya SDL 2017	39.22									
<b>Total (A)</b>		<b>700.39</b>									
<b>Power Bonds</b>			<b>Power Bonds</b>								
1.	8.50 % Govt. of Meghalaya Power Bonds October 2006	0.70	1.	8.50 % Govt. of Mizoram Power Bonds Oct 2006	2.28	2.	8.50 % Govt. of Mizoram Power Bonds April 2007	2.28	3.	8.50 % Govt. of Mizoram Power Bonds Oct 2007	2.28
2.	8.50 % Govt. of Meghalaya Power Bonds April 2007	0.70	2.	8.50 % Govt. of Mizoram Power Bonds April 2007	2.28	4.	8.50 % Govt. of Mizoram Power Bonds April 2008	2.28	5.	8.50 % Govt. of Mizoram Power Bonds Oct 2008	2.28
3.	8.50 % Govt. of Meghalaya Power Bonds October 2007	0.70	3.	8.50 % Govt. of Mizoram Power Bonds Oct 2007	2.28	6.	8.50 % Govt. of Mizoram Power Bonds April 2009	2.28	6.	8.50 % Govt. of Mizoram Power Bonds April 2009	2.28
4.	8.50 % Govt. of Meghalaya Power Bonds April 2008	0.70	4.	8.50 % Govt. of Mizoram Power Bonds April 2008	2.28	7.	8.50 % Govt. of Mizoram Power Bonds Oct 2009	2.28	7.	8.50 % Govt. of Mizoram Power Bonds Oct 2009	2.28
5.	8.50 % Govt. of Meghalaya Power Bonds October 2008	0.70	5.	8.50 % Govt. of Mizoram Power Bonds Oct 2008	2.28	8.	8.50 % Govt. of Mizoram Power Bonds April 2010	2.28	8.	8.50 % Govt. of Mizoram Power Bonds April 2010	2.28
6.	8.50 % Govt. of Meghalaya Power Bonds April 2009	0.70	6.	8.50 % Govt. of Mizoram Power Bonds April 2009	2.28	9.	8.50 % Govt. of Mizoram Power Bonds Oct 2010	2.28	9.	8.50 % Govt. of Mizoram Power Bonds Oct 2010	2.28
7.	8.50 % Govt. of Meghalaya Power Bonds October 2009	0.70	7.	8.50 % Govt. of Mizoram Power Bonds Oct 2009	2.28	10.	8.50 % Govt. of Mizoram Power Bonds April 2011	2.28	10.	8.50 % Govt. of Mizoram Power Bonds April 2011	2.28
8.	8.50 % Govt. of Meghalaya Power Bonds April 2010	0.70	8.	8.50 % Govt. of Mizoram Power Bonds April 2010	2.28	11.	8.50 % Govt. of Mizoram Power Bonds Oct 2011	2.28	11.	8.50 % Govt. of Mizoram Power Bonds Oct 2011	2.28
9.	8.50 % Govt. of Meghalaya Power Bonds October 2010	0.70	9.	8.50 % Govt. of Mizoram Power Bonds Oct 2010	2.28	12.	8.50 % Govt. of Mizoram Power Bonds April 2012	2.28	12.	8.50 % Govt. of Mizoram Power Bonds April 2012	2.28
10.	8.50 % Govt. of Meghalaya Power Bonds April 2011	0.70	10.	8.50 % Govt. of Mizoram Power Bonds April 2011	2.28	13.	8.50 % Govt. of Mizoram Power Bonds Oct 2012	2.28	13.	8.50 % Govt. of Mizoram Power Bonds Oct 2012	2.28
11.	8.50 % Govt. of Meghalaya Power Bonds October 2011	0.70	11.	8.50 % Govt. of Mizoram Power Bonds Oct 2011	2.28	14.	8.50 % Govt. of Mizoram Power Bonds April 2013	2.28	14.	8.50 % Govt. of Mizoram Power Bonds April 2013	2.28
12.	8.50 % Govt. of Meghalaya Power Bonds April 2012	0.70	12.	8.50 % Govt. of Mizoram Power Bonds April 2012	2.28	15.	8.50 % Govt. of Mizoram Power Bonds Oct 2013	2.28	15.	8.50 % Govt. of Mizoram Power Bonds Oct 2013	2.28
13.	8.50 % Govt. of Meghalaya Power Bonds October 2012	0.70	13.	8.50 % Govt. of Mizoram Power Bonds Oct 2012	2.28	16.	8.50 % Govt. of Mizoram Power Bonds April 2014	2.28	16.	8.50 % Govt. of Mizoram Power Bonds April 2014	2.28
14.	8.50 % Govt. of Meghalaya Power Bonds April 2013	0.70	14.	8.50 % Govt. of Mizoram Power Bonds Oct 2013	2.28	17.	8.50 % Govt. of Mizoram Power Bonds Oct 2014	2.28	17.	8.50 % Govt. of Mizoram Power Bonds Oct 2014	2.28
15.	8.50 % Govt. of Meghalaya Power Bonds October 2013	0.70	15.	8.50 % Govt. of Mizoram Power Bonds Oct 2013	2.28	18.	8.50 % Govt. of Mizoram Power Bonds April 2015	2.28	18.	8.50 % Govt. of Mizoram Power Bonds April 2015	2.28
16.	8.50 % Govt. of Meghalaya Power Bonds April 2014	0.70	16.	8.50 % Govt. of Mizoram Power Bonds April 2014	2.28	19.	8.50 % Govt. of Mizoram Power Bonds Oct 2015	2.28	19.	8.50 % Govt. of Mizoram Power Bonds Oct 2015	2.28
17.	8.50 % Govt. of Meghalaya Power Bonds October 2014	0.70	17.	8.50 % Govt. of Mizoram Power Bonds Oct 2014	2.28	20.	8.50 % Govt. of Mizoram Power Bonds April 2016	2.28	20.	8.50 % Govt. of Mizoram Power Bonds April 2016	2.28
18.	8.50 % Govt. of Meghalaya Power Bonds April 2015	0.70	<b>Total (B)</b>								<b>45.57</b>
19.	8.50 % Govt. of Meghalaya Power Bonds October 2015	0.70									
20.	8.50 % Govt. of Meghalaya Power Bonds April 2016	0.70									
<b>Total (B)</b>		<b>13.99</b>									
<i>Loans not Bearing Interest (C)</i>			<b>Total (A+B+C)</b>								
		<b>0.01</b>									
<b>Total (A+B+C)</b>		<b>714.38</b>									
<b>MIZORAM</b>			<b>NAGALAND</b>								
1.	12.50 % Mizoram S.D.L. 2004	10.00	1.	12.50 % Nagaland SDL 2004	24.64	2.	14.00 % Nagaland SDL 2005	39.65	3.	13.85 % Nagaland SDL 2006	39.65
2.	14.00 % Mizoram S.D.L. 2005	15.00	2.	14.00 % Nagaland SDL 2005	39.65	4.	13.00 % Nagaland SDL 2007	18.97	4.	13.00 % Nagaland SDL 2007	18.97
3.	13.85 % Mizoram S.D.L. 2006	15.00	3.	13.85 % Nagaland SDL 2006	39.65	5.	13.05 % Nagaland SDL 2007	52.40	5.	13.05 % Nagaland SDL 2007	52.40
4.	13.75 % Mizoram S.D.L. 2007	1.50	4.	13.00 % Nagaland SDL 2007	18.97	6.	13.75 % Nagaland SDL 2007	3.97	6.	13.75 % Nagaland SDL 2007	3.97
5.	13.05 % Mizoram S.D.L. 2007	18.15	5.	13.05 % Nagaland SDL 2007	52.40	7.	11.50 % Nagaland SDL 2008	12.84	7.	11.50 % Nagaland SDL 2008	12.84
6.	12.15 % Mizoram S.D.L. 2008	15.00	6.	13.05 % Nagaland SDL 2007	52.40	8.	12.15 % Nagaland SDL 2008	50.00	8.	12.15 % Nagaland SDL 2008	50.00
7.	12.50 % Mizoram S.D.L. 2008	14.97	7.	11.50 % Nagaland SDL 2008	12.84	9.	12.50 % Nagaland SDL 2008	30.73	9.	12.50 % Nagaland SDL 2008	30.73
8.	12.25 % Mizoram S.D.L. 2009	20.00	8.	12.15 % Nagaland SDL 2008	50.00	10.	11.50 % Nagaland SDL 2009	15.06	10.	11.50 % Nagaland SDL 2009	15.06
9.	11.85 % Mizoram S.D.L. 2009	14.97	9.	12.50 % Nagaland SDL 2008	30.73	11.	11.85 % Nagaland SDL 2009	63.65	11.	11.85 % Nagaland SDL 2009	63.65
10.	10.52 % Mizoram S.D.L. 2010.	20.00	10.	11.50 % Nagaland SDL 2009	15.06	12.	12.25 % Nagaland SDL 2009	50.00	12.	12.25 % Nagaland SDL 2009	50.00
11.	12.00 % Mizoram S.D.L. 2010.	14.97	11.	11.85 % Nagaland SDL 2009	63.65	13.	10.52 % Nagaland SDL 2010	50.00	13.	10.52 % Nagaland SDL 2010	50.00
12.	9.45 % Mizoram S.D.L. 2011.	13.00	12.	12.25 % Nagaland SDL 2009	50.00	14.	11.50 % Nagaland SDL 2010	14.37	14.	11.50 % Nagaland SDL 2010	14.37
			13.	10.52 % Nagaland SDL 2010	50.00	15.	9.45 % Nagaland SDL 2011	43.00	15.	9.45 % Nagaland SDL 2011	43.00
			14.	11.50 % Nagaland SDL 2010	14.37	16.	10.35 % Nagaland SDL 2011	35.00	16.	10.35 % Nagaland SDL 2011	35.00
			15.	9.45 % Nagaland SDL 2011	43.00	17.	10.82 % Nagaland SDL 2011	54.95	17.	10.82 % Nagaland SDL 2011	54.95
			16.	10.35 % Nagaland SDL 2011	35.00						
			17.	10.82 % Nagaland SDL 2011	54.95						

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on			Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004			No.			March 31, 2004		
1	2	3	1	2	3	1	2	3	1	2	3
18.	11.50 % Nagaland SDL 2011	5.92	15.	11.00 % Orissa SDL 2010	100.00	16.	11.50 % Orissa SDL 2010	143.52	17.	10.52 % Orissa SDL 2010	176.51
19.	12.00 % Nagaland SDL 2011	9.88	16.	11.50 % Orissa SDL 2010	143.52	17.	10.52 % Orissa SDL 2010	176.51	18.	12.00 % Orissa SDL 2010	194.20
20.	6.80 % Nagaland SDL 2012	74.29	17.	10.52 % Orissa SDL 2010	176.51	18.	12.00 % Orissa SDL 2010	194.20	19.	9.45 % Orissa SDL 2011	300.00
21.	7.80 % Nagaland SDL 2012	36.33	18.	12.00 % Orissa SDL 2010	194.20	19.	9.45 % Orissa SDL 2011	300.00	20.	10.35 % Orissa SDL 2011	170.01
22.	7.80 % Nagaland SDL 2012 (IInd Series)	53.49	19.	9.45 % Orissa SDL 2011	300.00	20.	10.35 % Orissa SDL 2011	170.01	21.	10.50 % Orissa SDL 2011	175.00
23.	8.00 % Nagaland SDL 2012	20.15	20.	10.35 % Orissa SDL 2011	170.01	21.	10.50 % Orissa SDL 2011	175.00	22.	10.82 % Orissa SDL 2011	144.00
24.	8.30 % Nagaland SDL 2012	57.65	21.	10.50 % Orissa SDL 2011	175.00	22.	10.82 % Orissa SDL 2011	144.00	23.	11.50 % Orissa SDL 2011	92.42
25.	6.20 % Nagaland SDL 2013	8.40	22.	10.82 % Orissa SDL 2011	144.00	23.	11.50 % Orissa SDL 2011	92.42	24.	12.00 % Orissa SDL 2011	154.27
26.	6.35 % Nagaland SDL 2013	7.35	23.	11.50 % Orissa SDL 2011	92.42	24.	12.00 % Orissa SDL 2011	154.27	25.	6.80 % Orissa SDL 2012	186.81
27.	6.40 % Nagaland SDL 2013	57.65	24.	12.00 % Orissa SDL 2011	154.27	25.	6.80 % Orissa SDL 2012	186.81	26.	7.80 % Orissa SDL 2012	154.03
28.	6.75 % Nagaland SDL 2013	6.99	25.	6.80 % Orissa SDL 2012	186.81	26.	7.80 % Orissa SDL 2012	154.03	27.	7.80 % Orissa SDL 2012 (II Series)	280.23
29.	6.95 % Nagaland SDL 2013	7.00	26.	7.80 % Orissa SDL 2012	154.03	27.	7.80 % Orissa SDL 2012 (II Series)	280.23	28.	8.00 % Orissa SDL 2012	161.07
30.	5.85 % Nagaland SDL 2015	82.15	27.	7.80 % Orissa SDL 2012 (II Series)	280.23	28.	8.00 % Orissa SDL 2012	161.07	29.	8.30 % Orissa SDL 2012	207.24
31.	5.85 % Nagaland SDL 2015 (IInd Series)	21.00	28.	8.00 % Orissa SDL 2012	161.07	29.	8.30 % Orissa SDL 2012	207.24	30.	6.20 % Orissa SDL 2013	220.00
32.	6.20 % Nagaland SDL 2015	8.40	29.	8.30 % Orissa SDL 2012	207.24	30.	6.20 % Orissa SDL 2013	220.00	31.	6.35 % Orissa SDL 2013	192.50
33.	5.90 % Nagaland SDL 2017	42.00	30.	6.20 % Orissa SDL 2013	220.00	31.	6.35 % Orissa SDL 2013	192.50	32.	6.40 % Orissa SDL 2013	339.28
	<b>Total (A)</b>	<b>1,097.54</b>	32.	6.40 % Orissa SDL 2013	339.28	33.	6.75 % Orissa SDL 2013	333.96	33.	6.75 % Orissa SDL 2013	333.96
	<b>Power Bonds</b>		33.	6.75 % Orissa SDL 2013	333.96	34.	6.95 % Orissa SDL 2013	353.02	34.	6.95 % Orissa SDL 2013	353.02
1.	8.50 % Govt. of Nagaland Power Bonds October 2006	3.95	34.	6.95 % Orissa SDL 2013	353.02	35.	5.85 % Orissa SDL 2015	183.39	35.	5.85 % Orissa SDL 2015	183.39
2.	8.50 % Govt. of Nagaland Power Bonds April 2007	3.95	35.	5.85 % Orissa SDL 2015	183.39	36.	5.85 % Orissa SDL 2015 (II Series)	481.46	36.	5.85 % Orissa SDL 2015 (II Series)	481.46
3.	8.50 % Govt. of Nagaland Power Bonds October 2007	3.95	36.	5.85 % Orissa SDL 2015 (II Series)	481.46	37.	6.20 % Orissa SDL 2015	220.03	37.	6.20 % Orissa SDL 2015	220.03
4.	8.50 % Govt. of Nagaland Power Bonds April 2008	3.95	37.	6.20 % Orissa SDL 2015	220.03	38.	5.90 % Orissa SDL 2017	464.21	38.	5.90 % Orissa SDL 2017	464.21
5.	8.50 % Govt. of Nagaland Power Bonds October 2008	3.95		<b>Total (A)</b>	<b>8,681.16</b>		<b>Power Bonds</b>				
6.	8.50 % Govt. of Nagaland Power Bonds April 2009	3.95				1.	8.50 % Govt. of Orissa Power Bonds Oct 2006	55.14			
7.	8.50 % Govt. of Nagaland Power Bonds October 2009	3.95				2.	8.50 % Govt. of Orissa Power Bonds April 2007	55.14			
8.	8.50 % Govt. of Nagaland Power Bonds April 2010	3.95				3.	8.50 % Govt. of Orissa Power Bonds Oct 2007	55.14			
9.	8.50 % Govt. of Nagaland Power Bonds October 2010	3.95				4.	8.50 % Govt. of Orissa Power Bonds April 2008	55.14			
10.	8.50 % Govt. of Nagaland Power Bonds April 2011	3.95				5.	8.50 % Govt. of Orissa Power Bonds Oct 2008	55.14			
11.	8.50 % Govt. of Nagaland Power Bonds October 2011	3.95				6.	8.50 % Govt. of Orissa Power Bonds April 2009	55.14			
12.	8.50 % Govt. of Nagaland Power Bonds April 2012	3.95				7.	8.50 % Govt. of Orissa Power Bonds Oct 2009	55.14			
13.	8.50 % Govt. of Nagaland Power Bonds October 2012	3.95				8.	8.50 % Govt. of Orissa Power Bonds April 2010	55.14			
14.	8.50 % Govt. of Nagaland Power Bonds April 2013	3.95				9.	8.50 % Govt. of Orissa Power Bonds Oct 2010	55.14			
15.	8.50 % Govt. of Nagaland Power Bonds October 2013	3.95				10.	8.50 % Govt. of Orissa Power Bonds April 2011	55.14			
16.	8.50 % Govt. of Nagaland Power Bonds April 2014	3.95				11.	8.50 % Govt. of Orissa Power Bonds Oct 2011	55.14			
17.	8.50 % Govt. of Nagaland Power Bonds October 2014	3.95				12.	8.50 % Govt. of Orissa Power Bonds April 2012	55.14			
18.	8.50 % Govt. of Nagaland Power Bonds April 2015	3.95				13.	8.50 % Govt. of Orissa Power Bonds Oct 2012	55.14			
19.	8.50 % Govt. of Nagaland Power Bonds October 2015	3.95				14.	8.50 % Govt. of Orissa Power Bonds April 2013	55.14			
20.	8.50 % Govt. of Nagaland Power Bonds April 2016	3.95				15.	8.50 % Govt. of Orissa Power Bonds Oct 2013	55.14			
	<b>Total (B)</b>	<b>78.92</b>				16.	8.50 % Govt. of Orissa Power Bonds April 2014	55.14			
	<i>Loans not Bearing Interest (C)</i>	<b>0.18</b>				17.	8.50 % Govt. of Orissa Power Bonds Oct 2014	55.14			
	<b>Total (A+B+C)</b>	<b>1,176.64</b>				18.	8.50 % Govt. of Orissa Power Bonds April 2015	55.14			
	<b>ORISSA</b>					19.	8.50 % Govt. of Orissa Power Bonds Oct 2015	55.14			
1.	12.5 % Orissa SDL 2004	299.25				20.	8.50 % Govt. of Orissa Power Bonds April 2016	55.14			
2.	14.00 % Orissa SDL 2005	400.72					<b>Total (B)</b>	<b>1,102.87</b>			
3.	13.85 % Orissa SDL 2006	305.00					<i>Loans not Bearing Interest (C)</i>	<b>0.22</b>			
4.	12.30 % Orissa SDL 2007	86.05					<b>Total (A+B+C)</b>	<b>9,784.26</b>			
5.	12.50 % Orissa SDL 2007	15.00					<b>PUNJAB</b>				
6.	13.00 % Orissa SDL 2007	271.62				1.	12.50 % Punjab SDL 2004	171.27			
7.	13.05 % Orissa SDL 2007	360.00				2.	14.00 % Punjab SDL 2005	221.24			
8.	13.75 % Orissa SDL 2007	73.48				3.	13.85 % Punjab SDL 2006	221.24			
9.	11.50 % Orissa SDL 2008	134.03				4.	12.30 % Punjab SDL 2007	80.92			
10.	12.15 % Orissa SDL 2008	216.42				5.	13.00 % Punjab SDL 2007	46.60			
11.	12.50 % Orissa SDL 2008	348.58				6.	13.75 % Punjab SDL 2007	22.12			
12.	11.50 % Orissa SDL 2009	142.45									
13.	11.85 % Orissa SDL 2009	301.40									
14.	12.25 % Orissa SDL 2009	300.00									



## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on		
No.			March 31, 2004		
1	2	3	1	2	3
7.	13.05 % Punjab SDL 2007	200.00	<b>RAJASTHAN</b>		
8.	11.50 % Punjab SDL 2008	42.39	1.	12.50 % Rajasthan SDL 2004	314.27
9.	12.15 % Punjab SDL 2008	200.00	2.	14.00 % Rajasthan SDL 2005	394.27
10.	12.50 % Punjab SDL 2008	113.33	3.	13.85 % Rajasthan SDL 2006	394.27
11.	11.50 % Punjab SDL 2009	43.43	4.	13.00 % Rajasthan SDL 2007	231.77
12.	11.85 % Punjab SDL 2009	80.48	5.	13.05 % Rajasthan SDL 2007	522.18
13.	12.25 % Punjab SDL 2009	300.00	6.	13.75 % Rajasthan SDL 2007	39.44
14.	12.47 % Punjab SDL 2009	60.00	7.	11.50 % Rajasthan SDL 2008	158.82
15.	10.52 % Punjab SDL 2010	261.26	8.	12.15 % Rajasthan SDL 2008	442.29
16.	11.00 % Punjab SDL 2010	200.02	9.	12.50 % Rajasthan SDL 2008	559.02
17.	11.50 % Punjab SDL 2010	37.25	10.	11.50 % Rajasthan SDL 2009	165.28
18.	12.00 % Punjab SDL 2010	100.45	11.	11.85 % Rajasthan SDL 2009	243.32
19.	9.40 % Punjab Govt. Stock 2011	130.00	12.	12.25 % Rajasthan SDL 2009	700.00
20.	10.35 % Punjab SDL 2011	200.02	13.	10.52 % Rajasthan SDL 2010	342.56
21.	11.50 % Punjab SDL 2011	15.35	14.	11.00 % Rajasthan SDL 2010	280.03
22.	12.00 % Punjab SDL 2011	25.63	15.	11.50 % Rajasthan SDL 2010	160.79
23.	6.80 % Punjab Govt Stock 2012	85.00	16.	12.00 % Rajasthan SDL 2010	425.18
24.	7.80 % Punjab SDL 2012	212.08	17.	9.45 % Rajasthan SDL 2011	350.00
25.	7.80 % Punjab SDL 2012 (II Series)	127.26	18.	10.35 % Rajasthan SDL 2011	446.15
26.	8.00 % Punjab SDL 2012	37.28	19.	10.50 % Rajasthan SDL 2011	280.00
27.	8.30 % Punjab SDL 2012	51.34	20.	10.82 % Rajasthan SDL 2011	134.33
28.	6.95 % Punjab SDL 2013	450.50	21.	11.50 % Rajasthan SDL 2011	76.63
29.	6.75 % Punjab SDL 2013	266.34	22.	12.00 % Rajasthan SDL 2011	127.69
30.	6.40 % Punjab SDL 2013	205.85	23.	6.80 % Rajasthan SDL 2012	283.94
31.	6.35 % Punjab SDL 2013	351.43	24.	7.80 % Rajasthan SDL 2012	248.52
32.	6.20 % Punjab SDL 2013	401.66	25.	7.80 % Rajasthan SDL 2012 (IInd Series)	425.98
33.	6.20 % Punjab SDL 2015	401.69	26.	8.00 % Rajasthan SDL 2012	177.87
34.	5.90 % Punjab Govt Stock 2013	189.78	27.	8.30 % Rajasthan SDL 2012	218.08
35.	5.85 % Punjab SDL 2015 (II Series)	248.99	28.	6.20 % Rajasthan SDL 2013	381.22
36.	5.90 % Punjab SDL 2017	256.03	29.	6.35 % Rajasthan SDL 2013	333.58
	<b>Total (A)</b>	<b>6,058.25</b>	30.	6.40 % Rajasthan SDL 2013	516.65
	<b>Power Bonds</b>		31.	6.75 % Rajasthan SDL 2013	711.63
1.	8.50 % Govt. of Punjab Power Bonds Oct 2006	31.87	32.	6.95 % Rajasthan SDL 2013	713.35
2.	8.50 % Govt. of Punjab Power Bonds April 2007	31.87	33.	5.85 % Rajasthan SDL 2015	571.19
3.	8.50 % Govt. of Punjab Power Bonds Oct 2007	31.87	34.	5.85 % Rajasthan SDL 2015 (IInd Series)	300.03
4.	8.50 % Govt. of Punjab Power Bonds April 2008	31.87	35.	6.20 % Rajasthan SDL 2015	381.23
5.	8.50 % Govt. of Punjab Power Bonds Oct 2008	31.87	36.	5.90 % Rajasthan SDL 2017	230.00
6.	8.50 % Govt. of Punjab Power Bonds April 2009	31.87	37.	2.50 % Rajasthan Jagir Resumption Additional Rehabilitation Bonds	0.07
7.	8.50 % Govt. of Punjab Power Bonds Oct 2009	31.87	38.	2.50 % Rajasthan Jagir Resumption Additional Rehabilitation Bonds	0.09
8.	8.50 % Govt. of Punjab Power Bonds April 2010	31.87	39.	2.50 % Rajasthan Zamindari & Biswedari Abolition Compensation Bonds	0.04
9.	8.50 % Govt. of Punjab Power Bonds Oct 2010	31.87		<b>Total (A)</b>	<b>12,281.74</b>
10.	8.50 % Govt. of Punjab Power Bonds April 2011	31.87		<b>Power Bonds</b>	
11.	8.50 % Govt. of Punjab Power Bonds Oct 2011	31.87	1.	8.50 % Govt. of Rajasthan Power Bonds Oct 2006	18.44
12.	8.50 % Govt. of Punjab Power Bonds April 2012	31.87	2.	8.50 % Govt. of Rajasthan Power Bonds April 2007	18.44
13.	8.50 % Govt. of Punjab Power Bonds Oct 2012	31.87	3.	8.50 % Govt. of Rajasthan Power Bonds Oct 2007	18.44
14.	8.50 % Govt. of Punjab Power Bonds April 2013	31.87	4.	8.50 % Govt. of Rajasthan Power Bonds April 2008	18.44
15.	8.50 % Govt. of Punjab Power Bonds Oct 2013	31.87	5.	8.50 % Govt. of Rajasthan Power Bonds Oct 2008	18.44
16.	8.50 % Govt. of Punjab Power Bonds April 2014	31.87	6.	8.50 % Govt. of Rajasthan Power Bonds April 2009	18.44
17.	8.50 % Govt. of Punjab Power Bonds Oct 2014	31.87	7.	8.50 % Govt. of Rajasthan Power Bonds Oct 2009	18.44
18.	8.50 % Govt. of Punjab Power Bonds April 2015	31.87	8.	8.50 % Govt. of Rajasthan Power Bonds April 2010	18.44
19.	8.50 % Govt. of Punjab Power Bonds Oct 2015	31.87	9.	8.50 % Govt. of Rajasthan Power Bonds Oct 2010	18.44
20.	8.50 % Govt. of Punjab Power Bonds April 2016	31.87	10.	8.50 % Govt. of Rajasthan Power Bonds April 2011	18.44
	<b>Total (B)</b>	<b>637.35</b>	11.	8.50 % Govt. of Rajasthan Power Bonds Oct 2011	18.44
	<i>Loans not Bearing Interest (C)</i>	<b>0.37</b>	12.	8.50 % Govt. of Rajasthan Power Bonds April 2012	18.44
	<b>Total (A+B+C)</b>	<b>6,695.96</b>	13.	8.50 % Govt. of Rajasthan Power Bonds Oct 2012	18.44

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on	Sr. State Government Loans			Outstanding as on
No.			March 31, 2004	No.			March 31, 2004
1	2		3	1	2		3
14.	8.50 %	Govt. of Rajasthan Power Bonds April 2013	18.44	17.	8.50 %	Govt of Sikkim Power Bonds Oct 2014	2.39
15.	8.50 %	Govt. of Rajasthan Power Bonds Oct 2013	18.44	18.	8.50 %	Govt of Sikkim Power Bonds April 2015	2.39
16.	8.50 %	Govt. of Rajasthan Power Bonds April 2014	18.44	19.	8.50 %	Govt of Sikkim Power Bonds Oct 2015	2.39
17.	8.50 %	Govt. of Rajasthan Power Bonds Oct 2014	18.44	20.	8.50 %	Govt of Sikkim Power Bonds April 2016	2.39
18.	8.50 %	Govt. of Rajasthan Power Bonds April 2015	18.44				
19.	8.50 %	Govt. of Rajasthan Power Bonds Oct 2015	18.44			<b>Total (B)</b>	<b>47.80</b>
20.	8.50 %	Govt. of Rajasthan Power Bonds April 2016	18.44			<b>Total (A+B)</b>	<b>343.57</b>
		<b>Total (B)</b>	<b>368.78</b>			<b>TAMIL NADU</b>	
		<i>Loans not Bearing Interest (C)</i>	<b>0.59</b>	1.	12.50 %	Tamil Nadu SDL 2004	350.42
		<b>Total (A+B+C)</b>	<b>12,651.12</b>	2.	14.00 %	Tamil Nadu SDL 2005	403.42
				3.	13.85 %	Tamil Nadu SDL 2006	210.00
				4.	12.30 %	Tamil Nadu SDL 2007	338.75
				5.	13.00 %	Tamil Nadu SDL 2007	289.12
				6.	13.75 %	Tamil Nadu SDL 2007	233.76
				7.	13.05 %	Tamil Nadu SDL 2007	185.00
				8.	11.50 %	Tamil Nadu SDL 2008	184.66
				9.	12.15 %	Tamil Nadu SDL 2008	389.59
				10.	12.50 %	Tamil Nadu SDL 2008	231.34
				11.	11.50 %	Tamil Nadu SDL 2009	200.42
				12.	11.74 %	Tamil Nadu Govt. Stock 2009	200.00
				13.	11.85 %	Tamil Nadu SDL 2009	24.18
				14.	12.25 %	Tamil Nadu SDL 2009	450.00
				15.	10.52 %	Tamil Nadu SDL 2010	400.00
				16.	11.50 %	Tamil Nadu SDL 2010	185.12
				17.	11.70 %	Tamil Nadu SDL 2010	290.00
				18.	12.00 %	Tamil Nadu SDL 2010	152.53
				19.	9.38 %	Tamil Nadu Govt. Stock 2011	320.00
				20.	9.45 %	Tamil Nadu SDL 2011	137.42
				21.	10.35 %	Tamil Nadu 2011	460.00
				22.	10.50 %	Tamil Nadu SDL 2011	249.94
				23.	11.50 %	Tamil Nadu SDL 2011	86.91
				24.	12.00 %	Tamil Nadu SDL 2011	146.14
				25.	6.80 %	Tamil Nadu SDL 2012	145.94
				26.	7.30 %	Tamil Nadu Govt Stock 2012	275.00
				27.	7.80 %	Tamil Nadu SDL 2012	309.02
				28.	7.80 %	Tamil Nadu SDL 2012 (IInd Series)	406.48
				29.	8.00 %	Tamil Nadu SDL 2012	107.37
				30.	8.30 %	Tamil Nadu SDL 2012	134.96
				31.	6.95 %	Tamil Nadu SDL 2013	728.57
				32.	6.75 %	Tamil Nadu SDL 2013	460.40
				33.	6.40 %	Tamil Nadu SDL 2013	657.07
				34.	6.35 %	Tamil Nadu SDL 2013	335.00
				35.	6.20 %	Tamil Nadu SDL 2013	382.97
				36.	6.20 %	Tamil Nadu SDL 2015	383.01
				37.	6.00 %	Tamil Nadu Govt Stock 2013	250.00
				38.	5.85 %	Tamil Nadu SDL 2015	150.10
				39.	5.85 %	Tamil Nadu SDL 2015 (IInd Series)	249.95
				40.	5.90 %	Tamil Nadu SDL 2017	442.86
				41.	4.00 %	Tamil Nadu Land Rehab Comp Bonds 1961	1.07
						<b>Total (A)</b>	<b>11,538.48</b>
						<b>Power Bonds</b>	
				1.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2006	98.11
				2.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2007	98.11
				3.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2007	98.11
				4.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2008	98.11
				5.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2008	98.11
				6.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2009	98.11

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on		Sr. State Government Loans			Outstanding as on	
No.			March 31, 2004		No.			March 31, 2004	
1	2		3		1	2		3	
7.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2009	98.11		3.	8.50 %	Govt. of Tripura Power Bonds October 2007	3.18	
8.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2010	98.11		4.	8.50 %	Govt. of Tripura Power Bonds April 2008	3.18	
9.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2010	98.11		5.	8.50 %	Govt. of Tripura Power Bonds October 2008	3.18	
10.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2011	98.11		6.	8.50 %	Govt. of Tripura Power Bonds April 2009	3.18	
11.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2011	98.11		7.	8.50 %	Govt. of Tripura Power Bonds October 2009	3.18	
12.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2012	98.11		8.	8.50 %	Govt. of Tripura Power Bonds April 2010	3.18	
13.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2012	98.11		9.	8.50 %	Govt. of Tripura Power Bonds October 2010	3.18	
14.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2013	98.11		10.	8.50 %	Govt. of Tripura Power Bonds April 2011	3.18	
15.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2013	98.11		11.	8.50 %	Govt. of Tripura Power Bonds October 2011	3.18	
16.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2014	98.11		12.	8.50 %	Govt. of Tripura Power Bonds April 2012	3.18	
17.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2014	98.11		13.	8.50 %	Govt. of Tripura Power Bonds October 2012	3.18	
18.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2015	98.11		14.	8.50 %	Govt. of Tripura Power Bonds April 2013	3.18	
19.	8.50 %	Govt. of Tamil Nadu Power Bonds Oct 2015	98.11		15.	8.50 %	Govt. of Tripura Power Bonds October 2013	3.18	
20.	8.50 %	Govt. of Tamil Nadu Power Bonds April 2016	98.11		16.	8.50 %	Govt. of Tripura Power Bonds April 2014	3.18	
		<b>Total (B)</b>	<b>1,962.14</b>				<b>Total (B)</b>	<b>63.51</b>	
		<i>Loans not Bearing Interest (C)</i>	<b>351.94</b>				<i>Loans not Bearing Interest (C)</i>	<b>0.23</b>	
		<b>Total (A+B+C)</b>	<b>13,852.56</b>				<b>Total (A+B+C)</b>	<b>855.54</b>	
<b>TRIPURA</b>					<b>UTTAR PRADESH<sup>5</sup></b>				
1.	12.50 %	Tripura SDL 2004	17.92		1.	12.50 %	Uttar Pradesh SDL 2004	787.38	
2.	14.00 %	Tripura SDL 2005	17.92		2.	14.00 %	Uttar Pradesh SDL 2005	1088.84	
3.	13.85 %	Tripura SDL 2006	17.92		3.	13.85 %	Uttar Pradesh SDL 2006	525.00	
4.	13.00 %	Tripura SDL 2007	19.12		4.	12.30 %	Uttar Pradesh SDL 2007	697.89	
5.	13.05 %	Tripura SDL 2007	26.37		5.	13.00 %	Uttar Pradesh SDL 2007	638.51	
6.	13.75 %	Tripura SDL 2007	1.79		6.	13.05 %	Uttar Pradesh SDL 2007	550.00	
7.	11.50 %	Tripura SDL 2008	10.54		7.	13.75 %	Uttar Pradesh SDL 2007	506.16	
8.	12.15 %	Tripura SDL 2008	25.00		8.	11.50 %	Uttar Pradesh SDL 2008	423.29	
9.	12.50 %	Tripura SDL 2008	42.43		9.	12.15 %	Uttar Pradesh SDL 2008	748.74	
10.	11.50 %	Tripura SDL 2009	12.93		10.	12.50 %	Uttar Pradesh SDL 2008	951.78	
11.	11.85 %	Tripura SDL 2009	46.92		11.	11.50 %	Uttar Pradesh SDL 2009	463.47	
12.	12.25 %	Tripura SDL 2009	36.13		12.	11.85 %	Uttar Pradesh SDL 2009	800.00	
13.	10.52 %	Tripura SDL 2010	50.00		13.	12.25 %	Uttar Pradesh SDL 2009	863.00	
14.	11.50 %	Tripura SDL 2010	12.84		14.	12.50 %	Uttar Pradesh SDL 2009	400.00	
15.	9.45 %	Tripura SDL 2011	27.00		15.	10.52 %	Uttar Pradesh SDL 2010	900.00	
16.	10.35 %	Tripura SDL 2011	30.00		16.	11.00 %	Uttar Pradesh SDL 2010	500.02	
17.	10.82 %	Tripura SDL 2011	29.95		17.	11.30 %	Uttar Pradesh SDL 2010	146.89	
18.	11.50 %	Tripura SDL 2011	5.08		18.	11.50 %	Uttar Pradesh SDL 2010	458.92	
19.	12.00 %	Tripura SDL 2011	11.49		19.	12.00 %	Uttar Pradesh SDL 2010	349.99	
20.	6.80 %	Tripura SDL 2012	24.19		20.	11.50 %	Uttar Pradesh SDL 2011	204.78	
21.	7.80 %	Tripura SDL 2012	25.34		21.	12.00 %	Uttar Pradesh SDL 2011	371.32	
22.	7.80 %	Tripura SDL 2012 (IInd Series)	34.92		22.	2.75 %	Upzarg Bonds	11.81	
23.	6.20 %	Tripura SDL 2013	20.40		23.	3.25 %	UP Estates Act Bonds	0.21	
24.	6.35 %	Tripura SDL 2013	17.85		24.	3.50 %	U.P.Land Ceiling Compensation Bonds	0.32	
25.	6.40 %	Tripura SDL 2013	39.42		25.	2.50 %	Upza Compensation Bonds	0.35	
26.	6.75 %	Tripura SDL 2013	17.00		26.	2.50 %	Upza Compensation Bonds Certs.	29.13	
27.	6.95 %	Tripura SDL 2013	20.00				<b>Total (A)</b>	<b>12,417.81</b>	
28.	5.85 %	Tripura SDL 2015	61.93						
28.	5.85 %	Tripura SDL 2015 (IInd Series)	13.00						
28.	6.20 %	Tripura SDL 2015	20.40						
28.	5.90 %	Tripura SDL 2017	56.00						
		<b>Total (A)</b>	<b>791.81</b>						
<b>Power Bonds</b>									
1.	8.50 %	Govt. of Tripura Power Bonds October 2006	3.18		27.	8.37 %	Uttar Pradesh SDL 2011	207.35	
2.	8.50 %	Govt. of Tripura Power Bonds April 2007	3.18		28.	9.45 %	Uttar Pradesh SDL 2011	597.75	
					29.	10.35 %	Uttar Pradesh SDL 2011	574.94	

<sup>5</sup> The loans at Sr. No. 27 to 44 in the list of current loans is the liability of State Government of Uttar Pradesh only. The rest of the loans pertains to public debt of the composite state of Uttar Pradesh, to be bifurcated in the ratio of 94.9676 per cent & 5.0324 per cent for the state of Uttar Pradesh and Uttaranchal respectively.

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

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans			Outstanding as on	Sr. State Government Loans			Outstanding as on
No.			March 31, 2004	No.			March 31, 2004
1	2		3	1	2		3
30.	10.82 %	Uttar Pradesh SDL 2011	302.45	15.	10.52 %	Uttar Pradesh SDL 2010	900.00
31.	6.80 %	Uttar Pradesh SDL 2012	542.49	16.	11.00 %	Uttar Pradesh SDL 2010	500.02
32.	7.80 %	Uttar Pradesh SDL 2012	432.67	17.	11.30 %	Uttar Pradesh SDL 2010	146.89
33.	7.80 %	Uttar Pradesh SDL 2012 (IInd Series)	813.82	18.	11.50 %	Uttar Pradesh SDL 2010	458.92
34.	8.00 %	Uttar Pradesh SDL 2012	471.51	19.	12.00 %	Uttar Pradesh SDL 2010	349.99
35.	8.30 %	Uttar Pradesh SDL 2012	597.50	20.	11.50 %	Uttar Pradesh SDL 2011	204.78
36.	6.20 %	Uttar Pradesh SDL 2013	808.00	21.	12.00 %	Uttar Pradesh SDL 2011	371.32
37.	6.35 %	Uttar Pradesh SDL 2013	707.92	22.	2.75 %	Upzarg Bonds .	11.81
38.	6.40 %	Uttar Pradesh SDL 2013	916.49	23.	3.25 %	UP Estates Act Bonds	0.21
39.	6.75 %	Uttar Pradesh SDL 2013	598.78	24.	3.50 %	U.P.Land Ceiling Comp. Bonds	0.32
40.	6.95 %	Uttar Pradesh SDL 2013	849.15	25.	2.50 %	Upza Comp. Bonds	0.35
41.	5.85 %	Uttar Pradesh SDL 2015	794.55	26.	2.50 %	Upza Comp. Bonds Certs.	29.13
42.	5.85 %	Uttar Pradesh SDL 2015 (IInd Series)	474.17				
43.	6.20 %	Uttar Pradesh SDL 2015	808.05			<b>Total (A)</b>	<b>12,417.81</b>
44.	5.90 %	Uttar Pradesh SDL 2017	865.40				
		<b>Total (B)</b>	<b>11,363.00</b>	27.	9.45 %	Uttaranchal SDL 2011	126.25
		<b>Power Bonds</b>		28.	10.35 %	Uttaranchal SDL 2011	45.00
1.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2006	293.59	29.	10.82 %	Uttaranchal SDL 2011	15.99
2.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2007	293.59	30.	6.80 %	Uttaranchal SDL 2012	286.29
3.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2007	293.59	31.	7.80 %	Uttaranchal SDL 2012	56.85
4.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2008	293.59	32.	7.80 %	Uttaranchal SDL 2012(2nd ser)	22.74
5.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2008	293.59	33.	8.00 %	Uttaranchal SDL 2012	19.23
6.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2009	293.59	34.	8.30 %	Uttaranchal SDL 2012	21.26
7.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2009	293.59	35.	6.20 %	Uttaranchal SDL 2013	339.24
8.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2010	293.59	36.	6.35 %	Uttaranchal SDL 2013	296.95
9.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2010	293.59	37.	6.40 %	Uttaranchal SDL 2013	127.68
10.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2011	293.59	38.	6.75 %	Uttaranchal SDL 2013	291.99
11.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2011	293.59	39.	6.95 %	Uttaranchal SDL 2013	292.00
12.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2012	293.59	40.	5.85 %	Uttaranchal SDL 2015	262.70
13.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2012	293.59	41.	6.20 %	Uttaranchal SDL 2015	339.25
14.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2013	293.59			<b>Total (B)</b>	<b>2,543.42</b>
15.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2013	293.59			<b>Power Bonds</b>	
16.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2014	293.59	1.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2006	28.60
17.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2014	293.59	2.	8.50 %	Govt. of Uttaranchal Power Bonds April 2007	28.60
18.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2015	293.59	3.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2007	28.60
19.	8.50 %	Govt. of Uttar Pradesh Power Bonds Oct 2015	293.59	4.	8.50 %	Govt. of Uttaranchal Power Bonds April 2008	28.60
20.	8.50 %	Govt. of Uttar Pradesh Power Bonds April 2016	293.59	5.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2008	28.60
		<b>Total (C)</b>	<b>5,871.86</b>	6.	8.50 %	Govt. of Uttaranchal Power Bonds April 2009	28.60
		<i>Loans not Bearing Interest (D)</i>	<b>7.61</b>	7.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2009	28.60
		<b>Total (A+B+C+D)</b>	<b>29,660.28</b>	8.	8.50 %	Govt. of Uttaranchal Power Bonds April 2010	28.60
		<b>UTTARANCHAL<sup>6</sup></b>		9.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2010	28.60
1.	12.50 %	Uttar Pradesh SDL 2004	787.38	10.	8.50 %	Govt. of Uttaranchal Power Bonds April 2011	28.60
2.	14.00 %	Uttar Pradesh SDL 2005	1,088.84	11.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2011	28.60
3.	13.85 %	Uttar Pradesh SDL 2006	525.00	12.	8.50 %	Govt. of Uttaranchal Power Bonds April 2012	28.60
4.	12.30 %	Uttar Pradesh SDL 2007	697.89	13.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2012	28.60
5.	13.00 %	Uttar Pradesh SDL 2007	638.51	14.	8.50 %	Govt. of Uttaranchal Power Bonds April 2013	28.60
6.	13.05 %	Uttar Pradesh SDL 2007	550.00	15.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2013	28.60
7.	13.75 %	Uttar Pradesh SDL 2007	506.16	16.	8.50 %	Govt. of Uttaranchal Power Bonds April 2014	28.60
8.	11.50 %	Uttar Pradesh SDL 2008	423.29	17.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2014	28.60
9.	12.15 %	Uttar Pradesh SDL 2008	748.74	18.	8.50 %	Govt. of Uttaranchal Power Bonds April 2015	28.60
10.	12.50 %	Uttar Pradesh SDL 2008	951.78	19.	8.50 %	Govt. of Uttaranchal Power Bonds Oct. 2015	28.60
11.	11.50 %	Uttar Pradesh SDL 2009	463.47	20.	8.50 %	Govt. of Uttaranchal Power Bonds April 2016	28.60
12.	11.85 %	Uttar Pradesh SDL 2009	800.00			<b>Total (C)</b>	<b>572.00</b>
13.	12.25 %	Uttar Pradesh SDL 2009	863.00			<i>Loans not Bearing Interest (D)</i>	<b>7.61</b>
14.	12.50 %	Uttar Pradesh SDL 2009	400.00			<b>Total (A+B+C+D)</b>	<b>15,540.84</b>

6 The loan at Sr. No.27 to 41 in the list of current loans is the liability of State Government of Uttaranchal only. The rest of the loans pertains to public debt of the composite state of Uttar Pradesh, to be bifurcated in the ratio 94.9676 per cent & 5.0324 per cent for the state of Uttar Pradesh and Uttaranchal, respectively.

## Statement 25 : State Government Market Loans (Contd.)

(Rs. Crore)

Sr. State Government Loans No.			Outstanding as on March 31, 2004	Sr. State Government Loans No.			Outstanding as on March 31, 2004	
1	2		3	1	2		3	
<b>WEST BENGAL</b>								
1.	12.50 %	West Bengal SDL 2004	421.43	35.	5.85 %	West Bengal SDL 2015 (IInd Series)	500.00	
2.	14.00 %	West Bengal SDL 2005	447.42	36.	6.20 %	West Bengal SDL 2015	1,170.59	
3.	13.85 %	West Bengal SDL 2006	447.42	37.	5.90 %	West Bengal SDL 2017	898.96	
4.	13.00 %	West Bengal SDL 2007	295.72	38.		West Bengal Estate Acquisition Compensation Bonds	2.39	
5.	13.05 %	West Bengal SDL 2007	570.81			<b>Total (A)</b>	<b>14,713.03</b>	
6.	13.75 %	West Bengal SDL 2007	44.75	<b>Power Bonds</b>				
7.	11.50 %	West Bengal SDL 2008	148.14	1.	8.50 %	Govt. of West Bengal Power Bonds October 2006	98.19	
8.	12.15 %	West Bengal SDL 2008	435.16	2.	8.50 %	Govt. of West Bengal Power Bonds April 2007	98.19	
9.	12.50 %	West Bengal SDL 2008	270.60	3.	8.50 %	Govt. of West Bengal Power Bonds October 2007	98.19	
10.	11.50 %	West Bengal SDL 2009	180.83	4.	8.50 %	Govt. of West Bengal Power Bonds April 2008	98.19	
11.	11.85 %	West Bengal SDL 2009	272.68	5.	8.50 %	Govt. of West Bengal Power Bonds October 2008	98.19	
12.	12.25 %	West Bengal SDL 2009	494.00	6.	8.50 %	Govt. of West Bengal Power Bonds April 2009	98.19	
13.	10.52 %	West Bengal SDL 2010	372.56	7.	8.50 %	Govt. of West Bengal Power Bonds October 2009	98.19	
14.	11.50 %	West Bengal SDL 2010	178.45	8.	8.50 %	Govt. of West Bengal Power Bonds April 2010	98.19	
15.	11.80 %	West Bengal SDL 2010	250.00	9.	8.50 %	Govt. of West Bengal Power Bonds October 2010	98.19	
16.	12.00 %	West Bengal SDL 2010	104.81	10.	8.50 %	Govt. of West Bengal Power Bonds April 2011	98.19	
17.	9.45 %	West Bengal SDL 2011	75.00	11.	8.50 %	Govt. of West Bengal Power Bonds October 2011	98.19	
18.	9.72 %	West Bengal Govt. Stock 2011	250.00	12.	8.50 %	Govt. of West Bengal Power Bonds April 2012	98.19	
19.	10.35 %	West Bengal SDL 2011	387.74	13.	8.50 %	Govt. of West Bengal Power Bonds October 2012	98.19	
20.	10.50 %	West Bengal SDL 2011	150.00	14.	8.50 %	Govt. of West Bengal Power Bonds April 2013	98.19	
21.	11.50 %	West Bengal SDL 2011	94.10	15.	8.50 %	Govt. of West Bengal Power Bonds October 2013	98.19	
22.	12.00 %	West Bengal SDL 2011	177.08	16.	8.50 %	Govt. of West Bengal Power Bonds April 2014	98.19	
23.	7.35 %	West Bengal Govt. Stock 2012	152.65	17.	8.50 %	Govt. of West Bengal Power Bonds October 2014	98.19	
24.	7.80 %	West Bengal SDL 2012	384.37	18.	8.50 %	Govt. of West Bengal Power Bonds April 2015	98.19	
25.	7.80 %	West Bengal SDL 2012 (IInd Series)	229.05	19.	8.50 %	Govt. of West Bengal Power Bonds October 2015	98.19	
26.	8.00 %	West Bengal SDL 2012	160.83	20.	8.50 %	Govt. of West Bengal Power Bonds April 2016	98.19	
27.	8.30 %	West Bengal SDL 2012	245.90			<b>Total (B)</b>	<b>1,963.78</b>	
28.	5.78 %	West Bengal Govt. Stock 2013	335.00	<i>Loans not bearing interest (C)</i>				<b>2.94</b>
29.	6.20 %	West Bengal SDL 2013	1,170.57			<b>Total (A+B+C)</b>	<b>16,679.75</b>	
30.	6.35 %	West Bengal SDL 2013	1,024.11					
31.	6.40 %	West Bengal SDL 2013	465.71					
32.	6.75 %	West Bengal SDL 2013	838.23					
33.	6.95 %	West Bengal SDL 2013	901.77					
34.	5.85 %	West Bengal SDL 2015	164.22					

## Appendix I : Revenue Receipts of Individual States

(Rs Lakh)

Items	ANDHRA PRADESH				ARUNACHAL PRADESH			
	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>2,300,292</b>	<b>2,929,543</b>	<b>2,741,042</b>	<b>3,218,104</b>	<b>110,829</b>	<b>132,238</b>	<b>140,279</b>	<b>140,782</b>
<b>I TAX REVENUES (A+B)</b>	<b>1,693,336</b>	<b>2,000,794</b>	<b>1,920,546</b>	<b>2,332,004</b>	<b>15,894</b>	<b>22,876</b>	<b>19,444</b>	<b>24,763</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>1,261,755</b>	<b>1,473,498</b>	<b>1,413,846</b>	<b>1,726,369</b>	<b>3,654</b>	<b>4,051</b>	<b>3,730</b>	<b>8,548</b>
<b>1 Taxes on Income (i+ii)</b>	<b>15,830</b>	<b>19,004</b>	<b>19,004</b>	<b>21,460</b>	—	—	—	—
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	15,830	19,004	19,004	21,460	—	—	—	—
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>109,200</b>	<b>115,801</b>	<b>111,114</b>	<b>145,349</b>	<b>291</b>	<b>236</b>	<b>330</b>	<b>4,878</b>
i) Land Revenue	8,617	10,002	6,000	12,648	81	180	120	200
ii) Stamps and Registration fees	99,965	105,000	104,715	131,201	210	56	210	210
iii) Urban immovable Property Tax	618	799	399	1,500	—	—	—	4,468
<b>3 Taxes on commodities and services (i to vii)</b>	<b>1,136,725</b>	<b>1,338,693</b>	<b>1,283,728</b>	<b>1,559,560</b>	<b>3,363</b>	<b>3,815</b>	<b>3,400</b>	<b>3,670</b>
i) Sales Tax (a to f)	832,220	974,126	951,312	1,124,244	1,762	2,500	1,900	2,050
a) State Sales Tax	773,139	868,224	853,422	1,006,048	1,762	2,500	1,900	2,050
b) Central Sales Tax	58,075	97,456	97,456	116,440	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	4	—	4	4	—	—	—	—
d) Surcharge on Sales Tax	5	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	11	20	20	20	—	—	—	—
f) Other Receipts	986	8,426	410	1,732	—	—	—	—
ii) State Excise	185,646	221,178	192,078	247,711	1,426	1,115	1,300	1,400
iii) Taxes on Vehicles	92,947	113,800	113,800	139,580	175	200	200	220
iv) Taxes on Goods and Passengers	2,088	1,105	1,105	1,160	—	—	—	—
v) Taxes and Duties on Electricity	11,019	11,220	11,430	29,400	—	—	—	—
vi) Entertainment Tax	7,481	9,240	8,000	8,400	—	—	—	—
vii) Other Taxes and Duties	5,324	8,024	6,003	9,065	—	—	—	—
<b>B. Share in Central Taxes</b>	<b>431,581</b>	<b>527,296</b>	<b>506,700</b>	<b>605,635</b>	<b>12,240</b>	<b>18,825</b>	<b>15,714</b>	<b>16,215</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>606,956</b>	<b>928,749</b>	<b>820,496</b>	<b>886,100</b>	<b>94,935</b>	<b>109,362</b>	<b>120,835</b>	<b>116,019</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>352,942</b>	<b>374,944</b>	<b>410,838</b>	<b>400,276</b>	<b>7,630</b>	<b>11,011</b>	<b>12,792</b>	<b>17,946</b>
<b>1 Interest Receipts</b>	<b>171,740</b>	<b>185,110</b>	<b>197,320</b>	<b>162,365</b>	<b>597</b>	<b>750</b>	—	—
<b>2 Dividends and Profits</b>	<b>134</b>	<b>139</b>	<b>4,447</b>	<b>139</b>	—	—	—	—
<b>3 General Services</b>	<b>17,711</b>	<b>40,866</b>	<b>41,173</b>	<b>49,025</b>	<b>1,093</b>	<b>1,170</b>	<b>1,293</b>	<b>1,891</b>
<i>of which: State lotteries</i>	—	—	—	—	—	—	—	—
<b>4 Social Services ( i to viii )</b>	<b>32500</b>	<b>19741</b>	<b>29514</b>	<b>20086</b>	<b>417</b>	<b>587</b>	<b>542</b>	<b>565</b>
i) Education, Sports, Art and Culture	14,767	13,800	13,859	12,019	63	100	120	130
ii) Medical, Public Health and Family Welfare	3,867	2,557	2,557	3,970	13	12	15	16
iii) Housing	2,400	190	9,850	200	9	11	4	4
iv) Urban Development	1,307	1,025	1,025	1,076	233	300	251	260

# Appendices I to IV

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

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

(Rs Lakh)

Items	ANDHRA PRADESH				ARUNACHAL PRADESH			
	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	1,365	1,329	1,329	1,435	1	3	1	2
vi) Social Security and Welfare	1,353	129	160	170	4	20	10	12
vii) Water Supply and Sanitation	1,635	450	451	909	93	140	140	140
viii) Others	5,806	261	283	307	1	1	1	1
<b>5 Fiscal Services</b>	—	—	—	—	—	—	<b>750</b>	<b>750</b>
<b>6 Economic Services ( i to xvii )</b>	<b>130,857</b>	<b>129,088</b>	<b>138,384</b>	<b>168,661</b>	<b>5,523</b>	<b>8,504</b>	<b>10,207</b>	<b>14,740</b>
i) Crop Husbandry	357	1,061	520	748	142	140	140	150
ii) Animal Husbandry	133	71	71	82	47	70	52	57
iii) Fisheries	255	1,163	173	165	8	11	10	11
iv) Forestry and Wildlife	7,110	8,594	8,594	12,000	1,561	1,900	1,000	1,100
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	2,836	2,750	2,900	3,050	3	13	3	4
vii) Other Agricultural Programmes	7	11	11	6	14	10	14	15
viii) Major and Medium Irrigation projects	847	920	920	1,041	—	—	—	—
ix) Minor Irrigations	133	174	162	171	1	—	—	—
x) Power	3,551	2,958	2,958	3,305	1,217	3,500	6,000	10,324
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	1,453	204	152	173	62	50	35	35
xiii) Industries@	78,032	75,283	85,804	100,495	749	925	1,096	1,110
xiv) Ports and Light Houses	2,989	501	501	526	—	—	—	—
xv) Road Transport	—	—	—	—	697	900	826	893
xvi) Tourism	1,266	1,080	1,300	1,395	15	35	20	25
xvii) Others*	31,888	34,318	34,318	45,504	1,007	950	1,011	1,016
<b>D. Grants from the Centre (1 to 5)</b>	<b>254,014</b>	<b>553,805</b>	<b>409,658</b>	<b>485,824</b>	<b>87,305</b>	<b>98,351</b>	<b>108,043</b>	<b>98,073</b>
1 State Plan Schemes	117,184	281,667	242,814	245,005	51,885	47,679	51,341	51,581
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	14,820	28,709	36,964	86,549	590	—	—	—
3 Centrally Sponsored Schemes	62,825	182,935	67,403	92,817	7,249	17,879	27,609	15,863
4 NEC/ Special Plan Scheme	—	—	—	—	3,298	7,192	193	6
5 Non-Plan Grants (a to c)	59,185	60,494	62,477	61,453	24,283	25,601	28,900	30,623
a) Statutory Grants	34,678	42,303	33,603	31,383	20,920	24,260	20,568	21,129
b) Grants for relief on account of Natural Calamities	12,283	17,196	17,196	18,056	2,272	1,044	3,723	1,096
c) Others	12,224	995	11,678	12,014	1,091	297	4,609	8,398



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

(Rs Lakh)

Items	ASSAM				BIHAR			
	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>679,334</b>	<b>948,199</b>	<b>997,185</b>	<b>1,302,621</b>	<b>1,156,876</b>	<b>1,302,596</b>	<b>1,352,493</b>	<b>1,633,569</b>
<b>I TAX REVENUES (A+B)</b>	<b>374,887</b>	<b>401,132</b>	<b>453,892</b>	<b>534,437</b>	<b>948,826</b>	<b>1,080,145</b>	<b>1,089,465</b>	<b>1,311,009</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>193,451</b>	<b>203,992</b>	<b>237,680</b>	<b>276,092</b>	<b>276,471</b>	<b>340,899</b>	<b>336,091</b>	<b>399,608</b>
<b>1 Taxes on Income (i+ii)</b>	<b>8,373</b>	<b>9,634</b>	<b>9,538</b>	<b>11,127</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
i) Agricultural Income Tax	253	800	400	800	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	8,120	8,834	9,138	10,327	1	1	1	1
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>11,224</b>	<b>12,601</b>	<b>12,717</b>	<b>14,689</b>	<b>45,619</b>	<b>55,500</b>	<b>55,500</b>	<b>62,400</b>
i) Land Revenue	6,212	6,997	7,055	7,792	5,619	7,500	7,500	8,400
ii) Stamps and Registration fees	5,000	5,550	5,650	6,884	40,000	48,000	48,000	54,000
iii) Urban immovable Property Tax	12	54	12	13	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>173,854</b>	<b>181,757</b>	<b>215,425</b>	<b>250,276</b>	<b>230,851</b>	<b>285,398</b>	<b>280,590</b>	<b>337,207</b>
i) Sales Tax (a to f)	144,089	142,135	175,022	205,089	162,701	199,529	199,529	247,448
a) State Sales Tax	144,068	115,244	144,217	170,280	157,725	192,492	192,492	240,286
b) Central Sales Tax	34	26,891	30,805	34,809	4,976	7,037	7,037	7,162
c) Sales Tax on Motor Spirit and Lubricants	-13	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise	12,167	19,958	13,749	16,036	25,000	32,508	28,000	33,000
iii) Taxes on Vehicles	11,628	12,377	13,140	14,848	20,500	27,500	27,500	30,800
iv) Taxes on Goods and Passengers	1,330	1,285	1,503	1,698	18,924	21,762	21,762	22,243
v) Taxes and Duties on Electricity	1,282	1,348	7,349	7,537	1,635	1,728	1,728	1,613
vi) Entertainment Tax	3,320	2,877	3,276	3,603	1,691	1,860	1,560	1,526
vii) Other Taxes and Duties	38	1,777	1,386	1,465	400	511	511	577
<b>B. Share in Central Taxes</b>	<b>181,436</b>	<b>197,140</b>	<b>216,212</b>	<b>258,345</b>	<b>672,355</b>	<b>739,246</b>	<b>753,374</b>	<b>911,401</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>304,447</b>	<b>547,067</b>	<b>543,293</b>	<b>768,184</b>	<b>208,050</b>	<b>222,451</b>	<b>263,028</b>	<b>322,560</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>69,297</b>	<b>99,379</b>	<b>85,490</b>	<b>331,863</b>	<b>32,340</b>	<b>44,567</b>	<b>44,559</b>	<b>38,128</b>
<b>1 Interest Receipts</b>	<b>307</b>	<b>445</b>	<b>325</b>	<b>219,945</b>	<b>2,903</b>	<b>2,998</b>	<b>2,998</b>	<b>1,649</b>
<b>2 Dividends and Profits</b>	<b>593</b>	<b>120</b>	<b>629</b>	<b>667</b>	<b>9</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>3 General Services</b>	<b>2,482</b>	<b>4,480</b>	<b>5,632</b>	<b>5,774</b>	<b>9,946</b>	<b>12,081</b>	<b>12,073</b>	<b>14,443</b>
<i>of which: State lotteries</i>	—	—	—	—	—	—	—	—
<b>4 Social Services (i to viii)</b>	<b>1,308</b>	<b>2,090</b>	<b>1,380</b>	<b>1,464</b>	<b>5732</b>	<b>12502</b>	<b>12502</b>	<b>3035</b>
i) Education, Sports, Art and Culture	292	398	310	329	400	5,839	5,839	880
ii) Medical, Public Health and Family Welfare	591	1,041	628	666	2,200	1,922	1,922	1,837
iii) Housing	193	218	198	210	116	141	141	145
iv) Urban Development	3	1	3	3	22	1	1	—

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

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

(Rs Lakh)

Items	ASSAM				BIHAR			
	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	149	207	158	168	158	120	120	123
vi) Social Security and Welfare	40	170	42	45	1,820	2,598	2,598	1
vii) Water Supply and Sanitation	34	46	36	38	213	44	44	39
viii) Others	6	9	5	5	803	1,837	1,837	10
<b>5 Fiscal Services</b>	<b>1</b>	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>64,606</b>	<b>92,244</b>	<b>77,524</b>	<b>104,013</b>	<b>13,750</b>	<b>16,985</b>	<b>16,985</b>	<b>19,000</b>
i) Crop Husbandry	144	36	153	162	200	255	255	262
ii) Animal Husbandry	54	65	57	60	88	39	39	52
iii) Fisheries	124	125	131	139	430	420	420	525
iv) Forestry and Wildlife	2,344	2,196	2,485	2,634	2,100	2,100	2,100	2,500
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	24	28	25	27	1,186	292	292	745
vii) Other Agricultural Programmes	17	26	18	19	26	12	12	12
viii) Major and Medium Irrigation projects	28	26	30	32	1,400	3,000	3,000	3,000
ix) Minor Irrigations	29	28	31	33	422	85	85	653
x) Power	—	—	—	10,749	—	—	—	—
xi) Petroleum	57,283	84,000	69,760	85,035	—	—	—	—
xii) Village and Small Industries	106	524	112	119	59	42	42	42
xiii) Industries@	99	65	105	111	6,055	7,521	7,521	8,112
xiv) Ports and Light Houses	6	—	6	6	—	—	—	—
xv) Road Transport	—	1	—	—	1	2	2	2
xvi) Tourism	10	163	11	12	—	25	25	13
xvii) Others*	4,338	4,961	4,600	4,875	1,783	3,192	3,192	3,082
<b>D. Grants from the Centre (1 to 5)</b>	<b>235,150</b>	<b>447,688</b>	<b>457,803</b>	<b>436,321</b>	<b>175,710</b>	<b>177,884</b>	<b>218,469</b>	<b>284,432</b>
1 State Plan Schemes	171,839	205,015	242,842	258,380	91,526	94,193	134,778	197,882
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	539	12,642	12,642	15,630	2,453	1,448	1,448	1,395
3 Centrally Sponsored Schemes	32,987	145,220	145,220	90,124	68,306	66,011	66,011	63,150
4 NEC/ Special Plan Scheme	5,428	54,992	20,514	22,041	—	—	—	—
5 Non-Plan Grants (a to c)	24,357	29,819	36,585	50,146	13,425	16,232	16,232	22,005
a) Statutory Grants	2,109	2,014	14	14	7,415	10,415	10,415	13,100
b) Grants for relief on account of Natural Calamities	8,392	8,812	4,406	13,658	5,537	5,814	5,814	6,105
c) Others	13,856	18,993	32,165	36,474	473	3	3	2,800

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

(Rs Lakh)

Items	CHHATTISGARH				GOA			
	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>541,730</b>	<b>732,771</b>	<b>652,570</b>	<b>736,544</b>	<b>183,301</b>	<b>247,356</b>	<b>176,091</b>	<b>262,711</b>
<b>I TAX REVENUES (A+B)</b>	<b>367,735</b>	<b>430,909</b>	<b>415,462</b>	<b>491,916</b>	<b>71,681</b>	<b>89,715</b>	<b>88,016</b>	<b>96,757</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>232,744</b>	<b>265,277</b>	<b>263,326</b>	<b>304,351</b>	<b>60,219</b>	<b>76,574</b>	<b>74,875</b>	<b>83,616</b>
<b>1 Taxes on Income (i+ii)</b>	<b>4,241</b>	<b>6,125</b>	<b>6,125</b>	<b>4,610</b>	—	—	—	—
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	4,241	6,125	6,125	4,610	—	—	—	—
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>16,066</b>	<b>21,152</b>	<b>18,152</b>	<b>21,537</b>	<b>2,927</b>	<b>4,655</b>	<b>4,655</b>	<b>4,699</b>
i) Land Revenue	1,256	1,152	1,152	1,537	271	655	655	699
ii) Stamps and Registration fees	14,810	20,000	17,000	20,000	2,656	4,000	4,000	4,000
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>212,437</b>	<b>238,000</b>	<b>239,049</b>	<b>278,205</b>	<b>57,292</b>	<b>71,919</b>	<b>70,220</b>	<b>78,917</b>
i) Sales Tax (a to f)	110,243	126,775	126,775	149,270	43,919	56,500	54,000	60,000
a) State Sales Tax	75,908	94,000	94,000	111,579	38,942	53,850	51,542	56,996
b) Central Sales Tax	33,435	32,775	32,775	37,691	4,026	2,504	2,304	2,535
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	675	—	21	322
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	900	—	—	—	276	146	133	147
ii) State Excise	36,173	42,901	42,901	50,000	4,678	5,500	5,500	6,050
iii) Taxes on Vehicles	15,781	15,000	15,330	18,000	3,678	4,600	4,600	5,500
iv) Taxes on Goods and Passengers	25,155	27,025	27,025	29,728	3,047	2,797	3,597	4,848
v) Taxes and Duties on Electricity	24,433	25,267	25,986	30,071	—	—	—	—
vi) Entertainment Tax	—	905	904	995	235	350	350	385
vii) Other Taxes and Duties	652	127	129	141	1,735	2,172	2,173	2,134
<b>B. Share in Central Taxes</b>	<b>134,990</b>	<b>165,632</b>	<b>152,136</b>	<b>187,565</b>	<b>11,462</b>	<b>13,141</b>	<b>13,141</b>	<b>13,141</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>173,995</b>	<b>301,862</b>	<b>237,108</b>	<b>244,627</b>	<b>111,620</b>	<b>157,641</b>	<b>88,075</b>	<b>165,954</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>95,655</b>	<b>111,462</b>	<b>112,910</b>	<b>128,158</b>	<b>103,917</b>	<b>150,363</b>	<b>80,328</b>	<b>155,356</b>
<b>1 Interest Receipts</b>	<b>9,565</b>	<b>6,948</b>	<b>13,454</b>	<b>13,519</b>	<b>213</b>	<b>612</b>	<b>612</b>	<b>673</b>
<b>2 Dividends and Profits</b>	<b>2,557</b>	<b>5,041</b>	<b>5,037</b>	<b>10,037</b>	<b>19</b>	<b>352</b>	<b>352</b>	<b>387</b>
<b>3 General Services</b>	<b>8,324</b>	<b>4,025</b>	<b>5,123</b>	<b>4,931</b>	<b>37,362</b>	<b>71,518</b>	<b>983</b>	<b>71,614</b>
<i>of which: State lotteries</i>	—	—	—	—	35,864	70,560	25	70,560
<b>4 Social Services (i to viii)</b>	<b>3,183</b>	<b>1,251</b>	<b>1,114</b>	<b>1,197</b>	<b>6,806</b>	<b>8,483</b>	<b>8,483</b>	<b>9,654</b>
i) Education, Sports, Art and Culture	467	113	118	146	317	398	398	446
ii) Medical, Public Health and Family Welfare	254	495	405	420	694	805	805	1,200
iii) Housing	168	185	190	191	21	10	10	11
iv) Urban Development	99	30	30	40	9	—	—	—

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

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

(Rs Lakh)

Items	CHHATTISGARH				GOA			
	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	142	165	108	110	158	198	198	218
vi) Social Security and Welfare	477	2	2	2	34	1	1	1
vii) Water Supply and Sanitation	430	210	210	225	5,571	7,000	7,000	7,700
viii) Others	1,145	51	51	62	2	71	71	78
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>72,026</b>	<b>94,197</b>	<b>88,182</b>	<b>98,474</b>	<b>59,517</b>	<b>69,398</b>	<b>69,898</b>	<b>73,028</b>
i) Crop Husbandry	346	338	368	388	93	157	157	173
ii) Animal Husbandry	156	120	160	142	61	110	110	121
iii) Fisheries	37	47	48	52	64	125	125	137
iv) Forestry and Wildlife	10,584	11,677	12,355	15,350	73	300	300	330
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	399	521	405	468	20	25	25	27
vii) Other Agricultural Programmes	81	96	88	114	2	7	7	8
viii) Major and Medium Irrigation projects	5,372	8,344	8,382	9,383	426	1,648	1,648	1,813
ix) Minor Irrigations	458	1,501	1,544	1,617	1,131	94	94	103
x) Power	—	—	—	—	54,835	62,100	62,600	65,000
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	83	51	40	42	15	55	55	60
xiii) Industries@	53,875	70,936	64,036	70,041	1,579	2,200	2,200	2,420
xiv) Ports and Light Houses	—	—	—	—	653	600	600	660
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	—	—	—	—	70	215	215	237
xvii) Others*	634	566	757	876	495	1,762	1,762	1,939
<b>D. Grants from the Centre (1 to 5)</b>	<b>78,340</b>	<b>190,400</b>	<b>124,198</b>	<b>116,470</b>	<b>7,703</b>	<b>7,278</b>	<b>7,747</b>	<b>10,598</b>
1 State Plan Schemes	22,570	41,024	41,440	42,571	5,030	3,391	3,391	6,494
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	25,597	81,356	48,252	26,853	356	782	778	804
3 Centrally Sponsored Schemes	4,497	51,992	13,765	14,312	1,609	1,970	2,443	2,929
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	25,676	16,028	20,740	32,733	708	1,135	1,135	371
a) Statutory Grants	—	—	—	—	—	—	—	—
b) Grants for relief on account of Natural Calamities	—	—	—	—	196	108	108	113
c) Others	25,676	16,028	20,740	32,733	512	1,027	1,027	258

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

(Rs Lakh)

Items	GUJARAT				HARYANA			
	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>1,787,533</b>	<b>1,874,485</b>	<b>2,014,583</b>	<b>2,081,367</b>	<b>865,702</b>	<b>981,062</b>	<b>976,936</b>	<b>1,079,140</b>
<b>I TAX REVENUES (A+B)</b>	<b>1,088,387</b>	<b>1,184,083</b>	<b>1,320,068</b>	<b>1,411,477</b>	<b>630,627</b>	<b>695,202</b>	<b>682,455</b>	<b>751,807</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>952,046</b>	<b>1,010,034</b>	<b>1,135,019</b>	<b>1,191,428</b>	<b>554,968</b>	<b>631,227</b>	<b>622,239</b>	<b>691,550</b>
<b>1 Taxes on Income (i+ii)</b>	<b>9,380</b>	<b>10,000</b>	<b>12,000</b>	<b>10,800</b>	—	<b>90</b>	—	—
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	9,380	10,000	12,000	10,800	—	90	—	—
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>74,625</b>	<b>67,336</b>	<b>89,056</b>	<b>92,575</b>	<b>55,126</b>	<b>65,550</b>	<b>64,550</b>	<b>76,065</b>
i) Land Revenue	9,519	8,770	8,770	9,675	987	6,050	2,050	6065
ii) Stamps and Registration fees	64,988	58,366	80,066	82,500	54,139	59,500	62,500	70000
iii) Urban immovable Property Tax	118	200	220	400	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>868,041</b>	<b>932,698</b>	<b>1,033,963</b>	<b>1,088,053</b>	<b>499,842</b>	<b>565,587</b>	<b>557,689</b>	<b>615,485</b>
i) Sales Tax (a to f)	625,213	650,000	730,000	790,200	333,743	379,500	379,500	425,000
a) State Sales Tax	383,414	386,800	429,500	492,700	247,016	264,731	299,000	350,000
b) Central Sales Tax	115,713	120,000	160,000	152,500	86,727	114,769	80,500	75,000
c) Sales Tax on Motor Spirit and Lubricants	108,735	140,700	140,000	144,500	—	—	—	—
d) Surcharge on Sales Tax	138	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	2	—	—	—	—	—	—	—
f) Other Receipts	17,211	2,500	500	500	—	—	—	—
ii) State Excise	4,711	5,645	4,740	5,111	87,872	101,800	93,500	99,500
iii) Taxes on Vehicles	80,811	83,000	93,570	91,490	11,439	12,100	12,500	13,125
iv) Taxes on Goods and Passengers	1,109	15,000	18,400	15,747	65,275	65,500	65,500	71,100
v) Taxes and Duties on Electricity	138,384	159,053	164,053	164,605	87	5,007	5,009	5,010
vi) Entertainment Tax	4,009	6,000	7,500	6,000	546	1,030	1,030	1,100
vii) Other Taxes and Duties	13,804	14,000	15,700	14,900	880	650	650	650
<b>B. Share in Central Taxes</b>	<b>136,341</b>	<b>174,049</b>	<b>185,049</b>	<b>220,049</b>	<b>75,659</b>	<b>63,975</b>	<b>60,216</b>	<b>60,257</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>699,146</b>	<b>690,402</b>	<b>694,515</b>	<b>669,890</b>	<b>235,075</b>	<b>285,860</b>	<b>294,481</b>	<b>327,333</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>399,558</b>	<b>451,375</b>	<b>536,007</b>	<b>472,693</b>	<b>180,785</b>	<b>204,782</b>	<b>219,744</b>	<b>245,346</b>
<b>1 Interest Receipts</b>	<b>168,488</b>	<b>197,384</b>	<b>232,743</b>	<b>229,990</b>	<b>33,427</b>	<b>49,434</b>	<b>39,452</b>	<b>47,481</b>
<b>2 Dividends and Profits</b>	<b>4,203</b>	<b>3,360</b>	<b>3,360</b>	<b>3,020</b>	<b>173</b>	<b>251</b>	<b>399</b>	<b>420</b>
<b>3 General Services</b>	<b>56,214</b>	<b>60,475</b>	<b>62,650</b>	<b>34,264</b>	<b>64,178</b>	<b>59,698</b>	<b>77,527</b>	<b>97,784</b>
<i>of which: State lotteries</i>	—	—	—	—	40,653	49,977	56,544	74,962
<b>4 Social Services (i to viii)</b>	<b>24,176</b>	<b>30,105</b>	<b>37,590</b>	<b>32,200</b>	<b>15,469</b>	<b>17,318</b>	<b>20,885</b>	<b>19,473</b>
i) Education, Sports, Art and Culture	6,750	4,650	4,650	6,000	2,813	2,854	3,019	3,146
ii) Medical, Public Health and Family Welfare	3,942	6,291	5,600	5,550	2,883	3,350	3,185	3,212
iii) Housing	1,072	1,041	2,541	1,114	147	180	165	180
iv) Urban Development	2,662	850	2,500	2,600	5,074	6,500	9,005	8,000

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

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

(Rs Lakh)

Items	GUJARAT				HARYANA			
	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	1,083	1,349	1,350	1,350	380	450	461	508
vi) Social Security and Welfare	369	345	370	345	532	362	1,094	397
vii) Water Supply and Sanitation	122	50	50	125	3,582	3,525	3,760	3,950
viii) Others	8,176	15,529	20,529	15,116	58	97	196	80
<b>5 Fiscal Services</b>	<b>44</b>	<b>5</b>	<b>5</b>	<b>5</b>	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>146,433</b>	<b>160,046</b>	<b>199,659</b>	<b>173,214</b>	<b>67,538</b>	<b>78,081</b>	<b>81,481</b>	<b>80,188</b>
i) Crop Husbandry	545	825	625	600	333	310	310	325
ii) Animal Husbandry	330	312	312	350	126	200	136	150
iii) Fisheries	258	251	450	295	62	124	92	129
iv) Forestry and Wildlife	3,249	2,776	4,776	3,000	2,897	2,705	2,750	2,900
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	1,468	1,402	2,402	1,600	497	590	590	620
vii) Other Agricultural Programmes	10	5	5	2	188	270	201	226
viii) Major and Medium Irrigation projects	26,723	28,560	33,560	28,000	5,205	8,085	19,485	8,490
ix) Minor Irrigations	480	330	330	450	7	—	—	—
x) Power	511	2	20	2	195	200	200	210
xi) Petroleum	1	1	1	1	—	—	—	—
xii) Village and Small Industries	526	80	160	400	61	100	152	160
xiii) Industries@	107,908	112,135	141,001	120,440	11,891	19,502	9,524	15,003
xiv) Ports and Light Houses	—	3,848	4,626	4,822	—	—	—	—
xv) Road Transport	—	1	10	10	45,183	45,050	47,100	50,952
xvi) Tourism	—	2	1	1	70	100	90	91
xvii) Others*	4,424	9,516	11,380	13,241	823	845	851	932
<b>D. Grants from the Centre (1 to 5)</b>	<b>299,588</b>	<b>239,027</b>	<b>158,508</b>	<b>197,197</b>	<b>54,290</b>	<b>81,078</b>	<b>74,737</b>	<b>81,987</b>
1 State Plan Schemes	55,086	130,238	81,810	106,675	21,391	16,493	18,562	17,157
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,420	—	—	—	1,678	20,031	17,987	19,093
3 Centrally Sponsored Schemes	30,733	90,192	49,698	56,102	20,304	29,488	20,547	25,888
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	212,349	18,597	27,000	34,420	10,917	15,066	17,641	19,849
a) Statutory Grants	5,246	2,336	2,336	2,336	1,267	50	—	—
b) Grants for relief on account of Natural Calamities	185,083	14,013	14,013	14,714	—	—	—	—
c) Others	22,020	2,248	10,651	17,370	9,650	15,016	17,641	19,849

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

(Rs Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	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>365,875</b>	<b>403,197</b>	<b>390,104</b>	<b>424,136</b>	<b>706,491</b>	<b>763,645</b>	<b>850,591</b>	<b>909,030</b>
<b>I TAX REVENUES (A+B)</b>	<b>123,516</b>	<b>144,327</b>	<b>143,489</b>	<b>155,795</b>	<b>168,426</b>	<b>191,905</b>	<b>197,694</b>	<b>223,170</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>88,753</b>	<b>100,759</b>	<b>99,921</b>	<b>109,895</b>	<b>97,565</b>	<b>112,700</b>	<b>115,194</b>	<b>125,570</b>
<b>1 Taxes on Income (i+ii)</b>	—	—	—	—	—	—	50	55
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	—	—	50	55
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>4,200</b>	<b>4,120</b>	<b>4,120</b>	<b>4,310</b>	<b>2,633</b>	<b>3,034</b>	<b>3,278</b>	<b>3,389</b>
i) Land Revenue	460	381	381	305	259	304	174	243
ii) Stamps and Registration fees	3,740	3,739	3,739	4,005	2,319	2,680	3,083	3,131
iii) Urban immovable Property Tax	—	—	—	—	55	50	21	15
<b>3 Taxes on commodities and services (i to vii)</b>	<b>84,553</b>	<b>96,639</b>	<b>95,801</b>	<b>105,585</b>	<b>94,932</b>	<b>109,666</b>	<b>111,866</b>	<b>122,126</b>
i) Sales Tax (a to f)	38,334	44,800	43,700	49,728	47,000	56,846	58,350	65,350
a) State Sales Tax	33,892	40,000	39,100	44,928	35,500	42,846	45,350	50,850
b) Central Sales Tax	4,442	4,800	4,600	4,800	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	11,500	14,000	13,000	14,500
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise	27,342	29,100	28,800	31,137	20,797	24,048	20,901	21,647
iii) Taxes on Vehicles	8,198	8,280	8,842	9,419	3,163	3,425	3,960	3,661
iv) Taxes on Goods and Passengers	3,145	3,243	3,243	3,405	19,347	20,697	20,597	21,072
v) Taxes and Duties on Electricity	25	3,216	3,216	3,350	4,500	4,500	8,031	10,396
vi) Entertainment Tax	6	—	7	12	125	150	27	—
vii) Other Taxes and Duties	7,503	8,000	7,993	8,534	—	—	—	—
<b>B. Share in Central Taxes</b>	<b>34,763</b>	<b>43,568</b>	<b>43,568</b>	<b>45,900</b>	<b>70,861</b>	<b>79,205</b>	<b>82,500</b>	<b>97,600</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>242,359</b>	<b>258,870</b>	<b>246,615</b>	<b>268,341</b>	<b>538,065</b>	<b>571,740</b>	<b>652,897</b>	<b>685,860</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>17,549</b>	<b>25,218</b>	<b>25,463</b>	<b>42,521</b>	<b>33,466</b>	<b>35,527</b>	<b>35,435</b>	<b>88,389</b>
<b>1 Interest Receipts</b>	<b>997</b>	<b>1,050</b>	<b>1,050</b>	<b>1,116</b>	<b>13,243</b>	<b>12,793</b>	<b>13,107</b>	<b>13,184</b>
<b>2 Dividends and Profits</b>	<b>61</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>1,289</b>	<b>960</b>	<b>1,547</b>	<b>1,560</b>
<b>3 General Services</b>	<b>3,692</b>	<b>3,515</b>	<b>3,775</b>	<b>5,204</b>	<b>2,369</b>	<b>2,490</b>	<b>3,346</b>	<b>3,589</b>
<i>of which: State lotteries</i>	4	—	—	1,000	—	—	—	—
<b>4 Social Services (i to viii)</b>	<b>3,303</b>	<b>3,562</b>	<b>3,375</b>	<b>2,691</b>	<b>2,267</b>	<b>2,744</b>	<b>2,845</b>	<b>3,720</b>
i) Education, Sports, Art and Culture	1,462	1,790	1,790	1,018	69	89	88	90
ii) Medical, Public Health and Family Welfare	323	270	270	284	822	871	956	1,198
iii) Housing	173	196	185	206	331	133	136	185
iv) Urban Development	75	25	121	44	—	—	—	—

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

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

(Rs Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	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	92	94	94	98	37	38	50	55
vi) Social Security and Welfare	147	187	187	179	3	4	2	4
vii) Water Supply and Sanitation	976	972	700	830	1,000	1,600	1,610	2,180
viii) Others	55	28	28	32	5	9	3	8
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>9,496</b>	<b>17,026</b>	<b>17,198</b>	<b>33,445</b>	<b>14,298</b>	<b>16,540</b>	<b>14,590</b>	<b>66,336</b>
i) Crop Husbandry	451	404	404	440	411	426	394	399
ii) Animal Husbandry	66	103	46	40	280	294	331	329
iii) Fisheries	85	86	86	90	60	70	70	85
iv) Forestry and Wildlife	3,152	4,392	4,393	5,323	7,269	7,271	5,211	5,825
v) Plantations	1	1	1	1	—	—	—	—
vi) Co-operation	168	170	170	173	11	10	16	16
vii) Other Agricultural Programmes	4	4	5	5	8	8	6	6
viii) Major and Medium Irrigation projects	6	2	3	2	130	133	140	152
ix) Minor Irrigations	30	30	30	32	110	120	121	121
x) Power	-8	7,132	7,132	23,155	5,100	7,200	7,267	58,320
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	97	39	151	41	91	91	87	95
xiii) Industries@	4,904	4,307	4,317	3,907	343	373	402	401
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	6	197	11	—	—	—	—
xvi) Tourism	18	23	23	24	20	22	34	17
xvii) Others*	522	327	240	201	465	522	511	570
<b>D. Grants from the Centre (1 to 5)</b>	<b>224,810</b>	<b>233,652</b>	<b>221,152</b>	<b>225,820</b>	<b>504,599</b>	<b>536,213</b>	<b>617,462</b>	<b>597,471</b>
1 State Plan Schemes	117,604	132,879	132,879	137,259	203,874	277,149	283,449	304,300
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,092	1,042	1,042	1,112	—	—	—	—
3 Centrally Sponsored Schemes	18,676	10,162	10,162	10,563	18,000	18,000	45,900	50,000
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	87,438	89,569	77,069	76,886	282,725	241,064	288,113	243,171
a) Statutory Grants	81,644	83,900	71,400	71,200	228,332	199,075	234,075	202,305
b) Grants for relief on account of Natural Calamities	5,001	3,700	3,700	3,900	—	3,030	3,030	3,182
c) Others	793	1,969	1,969	1,786	54,393	38,959	51,008	37,684



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

(Rs Lakh)

Items	JHARKHAND				KARNATAKA			
	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>740,648</b>	<b>755,376</b>	<b>744,349</b>	<b>694,358</b>	<b>1,616,875</b>	<b>1,984,517</b>	<b>2,173,183</b>	<b>2,551,031</b>
<b>I TAX REVENUES (A+B)</b>	<b>458,414</b>	<b>455,094</b>	<b>442,772</b>	<b>451,908</b>	<b>1,322,591</b>	<b>1,563,314</b>	<b>1,620,601</b>	<b>1,871,838</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>227,784</b>	<b>240,332</b>	<b>227,764</b>	<b>240,188</b>	<b>1,043,971</b>	<b>1,258,838</b>	<b>1,296,286</b>	<b>1,495,797</b>
<b>1 Taxes on Income (i+ii)</b>	—	—	—	—	<b>18,152</b>	<b>24,595</b>	<b>23,205</b>	<b>27,415</b>
i) Agricultural Income Tax	—	—	—	—	132	2,831	100	215
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	18,020	21,764	23,105	27,200
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>9,873</b>	<b>11,579</b>	<b>11,579</b>	<b>14,196</b>	<b>117,496</b>	<b>142,389</b>	<b>142,802</b>	<b>168,215</b>
i) Land Revenue	708	779	779	1,696	5,961	6,989	7,300	8,215
ii) Stamps and Registration fees	9,165	10,800	10,800	12,500	111,535	135,400	135,502	160,000
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>217,911</b>	<b>228,753</b>	<b>216,185</b>	<b>225,992</b>	<b>908,323</b>	<b>1,091,854</b>	<b>1,130,279</b>	<b>1,300,167</b>
i) Sales Tax (a to f)	162,154	167,565	154,997	178,247	547,355	670,081	693,535	810,947
a) State Sales Tax*	135,500	140,000	109,126	125,495	465,875	581,657	604,917	707,802
b) Central Sales Tax	26,654	27,565	45,871	52,752	81,480	88,424	88,618	103,145
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise*	22,410	25,247	25,247	12,500	209,418	230,383	234,623	263,272
iii) Taxes on Vehicles*	18,275	20,795	20,795	22,459	67,570	88,039	88,038	97,000
iv) Taxes on Goods and Passengers	4,631	4,652	4,652	5,962	51,653	54,076	68,820	76,847
v) Taxes and Duties on Electricity	8,333	8,371	8,371	5,915	17,214	30,612	24,940	27,434
vi) Entertainment Tax	2,108	2,123	2,123	909	4,582	4,504	4,362	3,830
vii) Other Taxes and Duties	—	—	—	—	10,531	14,159	15,961	20,837
<b>B. Share in Central Taxes</b>	<b>230,630</b>	<b>214,762</b>	<b>215,008</b>	<b>211,720</b>	<b>278,620</b>	<b>304,476</b>	<b>324,315</b>	<b>376,041</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>282,234</b>	<b>300,282</b>	<b>301,577</b>	<b>242,450</b>	<b>294,284</b>	<b>421,203</b>	<b>552,582</b>	<b>679,193</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>95,995</b>	<b>113,799</b>	<b>115,094</b>	<b>121,943</b>	<b>127,766</b>	<b>171,332</b>	<b>342,648</b>	<b>448,636</b>
<b>1 Interest Receipts</b>	<b>5,603</b>	<b>5,603</b>	<b>5,603</b>	<b>8,924</b>	<b>3,436</b>	<b>3,787</b>	<b>3,787</b>	<b>8,613</b>
<b>2 Dividends and Profits</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>120</b>	<b>1,493</b>	<b>322</b>	<b>322</b>	<b>335</b>
<b>3 General Services</b>	<b>2,064</b>	<b>2,968</b>	<b>2,998</b>	<b>1,396</b>	<b>34,926</b>	<b>82,549</b>	<b>253,865</b>	<b>302,746</b>
<i>of which: State lotteries</i>	—	—	—	—	13,898	68,200	227,515	290,128
<b>4 Social Services (i to viii)</b>	<b>3,165</b>	<b>3,896</b>	<b>5,164</b>	<b>4,662</b>	<b>18,613</b>	<b>20,341</b>	<b>20,341</b>	<b>21,807</b>
i) Education, Sports, Art and Culture	539	541	541	584	4,332	4,756	4,756	4,994
ii) Medical, Public Health and Family Welfare	662	809	809	887	5,789	5,148	5,148	5,663
iii) Housing	56	56	56	60	6,708	5,379	5,379	5,917
iv) Urban Development	10	10	10	11	112	73	73	76

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

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

(Rs Lakh)

Items	JHARKHAND				KARNATAKA			
	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	73	73	73	97	664	659	659	692
vi) Social Security and Welfare	1,184	1,190	1,190	1,369	589	3,896	3,896	4,013
vii) Water Supply and Sanitation	100	674	674	728	115	110	110	115
viii) Others	541	543	1,811	926	304	320	320	337
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>85,051</b>	<b>101,220</b>	<b>101,217</b>	<b>106,841</b>	<b>69,298</b>	<b>64,333</b>	<b>64,333</b>	<b>115,135</b>
i) Crop Husbandry	177	275	275	297	1,898	2,149	2,149	2,257
ii) Animal Husbandry	11	12	12	14	728	806	806	846
iii) Fisheries	160	168	168	193	428	800	800	840
iv) Forestry and Wildlife	485	282	282	2,000	10,152	12,593	12,593	14,652
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	38	38	38	41	2,747	2,536	2,536	2,714
vii) Other Agricultural Programmes	1	5	5	6	12	16	16	17
viii) Major and Medium Irrigation projects	2,060	2,063	2,060	2,372	2,093	3,600	3,600	3,852
ix) Minor Irrigations	24	48	48	52	354	600	600	630
x) Power	—	—	—	—	2,725	43	43	100
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	12	12	12	14	1,725	1,731	1,731	1,852
xiii) Industries@	81,343	97,562	97,562	101,035	16,123	18,966	18,966	25,844
xiv) Ports and Light Houses	—	—	—	—	492	900	900	945
xv) Road Transport	1	1	1	1	—	—	—	—
xvi) Tourism	1	1	1	—	735	572	572	601
xvii) Others*	738	753	753	816	29,086	19,021	19,021	59,985
<b>D. Grants from the Centre (1 to 5)</b>	<b>186,239</b>	<b>186,483</b>	<b>186,483</b>	<b>120,507</b>	<b>166,518</b>	<b>249,871</b>	<b>209,934</b>	<b>230,557</b>
1 State Plan Schemes	43,606	43,606	43,606	28,261	57,017	131,893	77,264	95,860
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	40,369	37,564	37,564	20,915	4,524	8,944	7,863	18,812
3 Centrally Sponsored Schemes	89,929	92,826	92,826	64,407	62,922	79,029	89,382	84,984
4 NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	12,335	12,487	12,487	6,924	42,055	30,005	35,425	30,901
a) Statutory Grants	11,847	7,277	7,277	1,467	11,538	19,073	12,993	19,418
b) Grants for relief on account of Natural Calamities	—	4,922	4,922	5,168	25,854	6,474	17,974	6,798
c) Others	488	288	288	289	4,663	4,458	4,458	4,685

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

(Rs Lakh)

Items	KERALA				MADHYA PRADESH			
	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>1,063,388</b>	<b>1,269,961</b>	<b>1,255,125</b>	<b>1,426,395</b>	<b>1,339,040</b>	<b>1,586,349</b>	<b>1,475,818</b>	<b>1,725,198</b>
<b>I TAX REVENUES (A+B)</b>	<b>901,774</b>	<b>1,063,392</b>	<b>1,049,315</b>	<b>1,187,320</b>	<b>989,329</b>	<b>1,100,280</b>	<b>1,087,971</b>	<b>1,310,686</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>730,252</b>	<b>868,392</b>	<b>858,198</b>	<b>973,269</b>	<b>617,026</b>	<b>702,714</b>	<b>663,307</b>	<b>779,711</b>
<b>1 Taxes on Income (i+ii)</b>	<b>640</b>	<b>300</b>	<b>403</b>	<b>443</b>	<b>19,706</b>	<b>31,050</b>	<b>22,566</b>	<b>14,180</b>
i) Agricultural Income Tax	640	300	403	443	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	19,706	31,050	22,566	14,180
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>56,224</b>	<b>68,649</b>	<b>76,331</b>	<b>95,016</b>	<b>57,550</b>	<b>67,000</b>	<b>61,145</b>	<b>73,943</b>
i) Land Revenue	3,840	4,747	4,032	4,329	4,044	6,000	6,138	6,138
ii) Stamps and Registration fees	48,653	60,652	68,449	86,637	53,506	61,000	55,007	67,805
iii) Urban immovable Property Tax	3,731	3,250	3,850	4,050	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>673,388</b>	<b>799,443</b>	<b>781,464</b>	<b>877,810</b>	<b>539,770</b>	<b>604,664</b>	<b>579,596</b>	<b>691,588</b>
i) Sales Tax (a to f)	534,315	641,800	620,000	712,301	290,620	334,000	321,634	396,000
a) State Sales Tax	491,714	584,860	570,503	655,791	255,552	259,054	251,600	320,966
b) Central Sales Tax	35,588	54,647	41,210	47,303	35,046	74,912	70,000	75,000
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	4	—	3	4	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	7,009	2,293	8,284	9,203	22	34	34	34
ii) State Excise	66,307	80,000	68,700	75,000	89,032	110,000	107,000	121,306
iii) Taxes on Vehicles	51,320	58,240	58,500	62,000	42,864	54,100	49,691	55,001
iv) Taxes on Goods and Passengers	—	—	—	—	35,120	41,400	41,400	43,500
v) Taxes and Duties on Electricity	19,263	17,727	30,379	24,162	80,126	62,864	58,371	74,095
vi) Entertainment Tax	109	49	194	218	1,395	2,170	1,464	1,647
vii) Other Taxes and Duties	2,074	1,627	3,691	4,129	613	130	36	39
<b>B. Share in Central Taxes</b>	<b>171,522</b>	<b>195,000</b>	<b>191,117</b>	<b>214,051</b>	<b>372,303</b>	<b>397,566</b>	<b>424,664</b>	<b>530,975</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>161,614</b>	<b>206,569</b>	<b>205,810</b>	<b>239,075</b>	<b>349,711</b>	<b>486,069</b>	<b>387,847</b>	<b>414,512</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>67,777</b>	<b>76,787</b>	<b>81,634</b>	<b>97,793</b>	<b>163,548</b>	<b>159,891</b>	<b>156,065</b>	<b>166,362</b>
<b>1 Interest Receipts</b>	<b>3,586</b>	<b>3,533</b>	<b>4,275</b>	<b>8,058</b>	<b>3,205</b>	<b>11,176</b>	<b>8,209</b>	<b>3,480</b>
<b>2 Dividends and Profits</b>	<b>961</b>	<b>1,065</b>	<b>2,006</b>	<b>2,166</b>	<b>409</b>	<b>269</b>	<b>2,346</b>	<b>1,752</b>
<b>3 General Services</b>	<b>26,195</b>	<b>25,757</b>	<b>27,029</b>	<b>34,396</b>	<b>22,602</b>	<b>25,438</b>	<b>23,453</b>	<b>25,084</b>
<i>of which: State lotteries</i>	12,809	14,000	14,780	16,554	—	—	—	—
<b>4 Social Services (i to viii)</b>	<b>10,627</b>	<b>10,951</b>	<b>12,962</b>	<b>13,640</b>	<b>8,964</b>	<b>4,736</b>	<b>4,866</b>	<b>4,619</b>
i) Education, Sports, Art and Culture	6,341	6,225	7,805	8,203	1,039	715	697	698
ii) Medical, Public Health and Family Welfare	2,822	3,528	3,363	3,766	2,102	1,667	1,748	1,749
iii) Housing	176	214	197	221	1,365	1,675	1,489	1,509
iv) Urban Development	91	75	103	115	146	50	80	83

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

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

(Rs Lakh)

Items	KERALA				MADHYA PRADESH			
	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	414	604	430	470	398	258	472	267
vi) Social Security and Welfare	187	44	152	190	891	7	12	4
vii) Water Supply and Sanitation	268	128	300	336	1,938	322	272	280
viii) Others	328	133	612	339	1,085	42	96	29
<b>5 Fiscal Services</b>	—	—	—	—	<b>1</b>	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>26,408</b>	<b>35,481</b>	<b>35,362</b>	<b>39,533</b>	<b>128,367</b>	<b>118,272</b>	<b>117,191</b>	<b>131,427</b>
i) Crop Husbandry	1,276	1,249	1,429	1,600	1,475	1,295	1,055	960
ii) Animal Husbandry	694	636	657	706	232	200	200	215
iii) Fisheries	250	249	267	278	116	207	207	217
iv) Forestry and Wildlife	14,958	22,000	22,000	25,000	49,730	40,000	42,729	45,000
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	2,449	2,685	2,775	3,080	1,445	1,100	1,113	1,133
vii) Other Agricultural Programmes	2	3	3	3	497	210	7	7
viii) Major and Medium Irrigation projects	365	375	409	458	2,464	5,877	5,300	7,849
ix) Minor Irrigations	104	90	116	130	1,058	991	991	1,177
x) Power	—	—	—	—	24	—	—	—
xi) Petroleum	1	—	1	1	—	—	—	—
xii) Village and Small Industries	125	416	424	436	216	300	298	314
xiii) Industries@	1,885	2,364	2,365	2,368	59,298	66,358	63,218	71,598
xiv) Ports and Light Houses	83	233	126	136	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	176	266	203	230	—	—	—	—
xvii) Others*	4,040	4,915	4,587	5,107	11,812	1,734	2,073	2,957
<b>D. Grants from the Centre (1 to 5)</b>	<b>93,837</b>	<b>129,782</b>	<b>124,176</b>	<b>141,282</b>	<b>186,163</b>	<b>326,178</b>	<b>231,782</b>	<b>248,150</b>
1 State Plan Schemes	47,774	58,331	59,619	64,215	77,703	87,557	83,639	95,970
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	1,667	—	—	—	15,867	97,035	68,286	67,975
3 Centrally Sponsored Schemes	24,386	53,381	45,615	57,161	61,907	112,059	38,126	44,812
4 NEC/ Special Plan Scheme	491	—	—	—	—	—	—	—
5 Non-Plan Grants (a to c)	19,519	18,070	18,942	19,906	30,686	29,527	41,731	39,393
a) Statutory Grants	12,670	8,859	8,807	9,426	15,161	—	—	—
b) Grants for relief on account of Natural Calamities	5,560	5,838	5,838	6,130	9,503	—	—	5,710
c) Others	1,289	3,373	4,298	4,350	6,022	29,527	41,731	33,683

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

(Rs Lakh)

Items	MAHARASHTRA				MANIPUR			
	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>3,110,305</b>	<b>3,829,346</b>	<b>3,715,892</b>	<b>4,015,717</b>	<b>132,799</b>	<b>149,457</b>	<b>159,819</b>	<b>150,464</b>
<b>I TAX REVENUES (A+B)</b>	<b>2,507,942</b>	<b>2,900,738</b>	<b>2,911,092</b>	<b>3,210,565</b>	<b>25,328</b>	<b>29,338</b>	<b>30,305</b>	<b>36,037</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>2,281,101</b>	<b>2,605,269</b>	<b>2,606,231</b>	<b>2,846,287</b>	<b>6,516</b>	<b>6,788</b>	<b>6,958</b>	<b>7,253</b>
<b>1 Taxes on Income (i+ii)</b>	<b>102,856</b>	<b>110,000</b>	<b>102,000</b>	<b>110,000</b>	<b>1,164</b>	<b>1,392</b>	<b>1,236</b>	<b>1,400</b>
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	102,856	110,000	102,000	110,000	1164	1392	1236	1400
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>320,952</b>	<b>323,246</b>	<b>343,806</b>	<b>375,363</b>	<b>273</b>	<b>289</b>	<b>289</b>	<b>324</b>
i) Land Revenue	38,641	33,806	33,806	37,863	83	63	63	71
ii) Stamps and Registration fees	282,311	289,440	310,000	337,500	190	226	226	253
iii) Urban immovable Property Tax	—	—	—	—	—	—	—	—
<b>3 Taxes on commodities and services (i to vii)</b>	<b>1,857,293</b>	<b>2,172,023</b>	<b>2,160,425</b>	<b>2,360,924</b>	<b>5,079</b>	<b>5,107</b>	<b>5,433</b>	<b>5,529</b>
i) Sales Tax (a to f)	1,348,834	1,570,500	1,548,500	1,689,000	4,318	3,955	4,400	4,500
a) State Sales Tax	785,364	931,500	930,000	1,020,000	4,318	3,955	4,400	4,500
b) Central Sales Tax	171,847	213,000	208,000	218,000	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	386,787	410,000	410,000	435,000	—	—	—	—
d) Surcharge on Sales Tax	415	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	4,421	16,000	500	16,000	—	—	—	—
ii) State Excise	193,869	225,000	230,000	260,000	229	226	250	280
iii) Taxes on Vehicles	94,123	114,000	102,500	115,500	344	339	385	432
iv) Taxes on Goods and Passengers	24,503	65,990	66,500	71,000	67	76	76	85
v) Taxes and Duties on Electricity	114,918	128,000	128,010	129,000	—	289	100	112
vi) Entertainment Tax	27,915	23,300	30,148	36,148	—	—	—	—
vii) Other Taxes and Duties	53,131	45,233	54,767	60,276	121	222	222	120
<b>B. Share in Central Taxes</b>	<b>226,841</b>	<b>295,469</b>	<b>304,861</b>	<b>364,278</b>	<b>18,812</b>	<b>22,550</b>	<b>23,347</b>	<b>28,784</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>602,363</b>	<b>928,608</b>	<b>804,800</b>	<b>805,152</b>	<b>107,471</b>	<b>120,119</b>	<b>129,514</b>	<b>114,427</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>451,747</b>	<b>630,494</b>	<b>377,408</b>	<b>474,065</b>	<b>5,649</b>	<b>8,964</b>	<b>6,152</b>	<b>6,405</b>
<b>1 Interest Receipts</b>	<b>177,727</b>	<b>53,875</b>	<b>59,573</b>	<b>54,464</b>	<b>61</b>	<b>102</b>	<b>102</b>	<b>114</b>
<b>2 Dividends and Profits</b>	<b>186</b>	<b>1,588</b>	<b>234</b>	<b>234</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>3 General Services</b>	<b>68,613</b>	<b>334,806</b>	<b>108,075</b>	<b>201,349</b>	<b>631</b>	<b>2,557</b>	<b>973</b>	<b>1,027</b>
<i>of which: State lotteries</i>	28,328	271,814	61,814	142,770	159	—	400	400
<b>4 Social Services (i to viii)</b>	<b>33,028</b>	<b>51,897</b>	<b>37,711</b>	<b>37,877</b>	<b>372</b>	<b>539</b>	<b>463</b>	<b>520</b>
i) Education, Sports, Art and Culture	5,833	5,062	6,194	6,504	113	226	150	170
ii) Medical, Public Health and Family Welfare	9,848	13,024	12,420	12,656	35	45	42	47
iii) Housing	1,668	12,696	2,264	1,668	75	113	113	127
iv) Urban Development	2,066	3,518	2,169	2,278	—	—	—	—

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

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

(Rs Lakh)

Items	MAHARASHTRA				MANIPUR			
	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	2,878	3,150	2,786	2,969	3	3	3	3
vi) Social Security and Welfare	3,263	3,098	3,800	3,253	1	1	1	1
vii) Water Supply and Sanitation	270	800	507	636	144	149	151	168
viii) Others	7,202	10,549	7,571	7,913	1	2	3	4
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>172,193</b>	<b>188,328</b>	<b>171,815</b>	<b>180,141</b>	<b>4,584</b>	<b>5,765</b>	<b>4,613</b>	<b>4,743</b>
i) Crop Husbandry	2,494	2,251	2,619	2,384	8	9	9	10
ii) Animal Husbandry	1,161	1,155	1,155	1,213	8	9	6	6
iii) Fisheries	389	400	500	450	8	7	8	10
iv) Forestry and Wildlife	10,458	14,333	14,475	16,090	81	113	113	127
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	6,301	7,568	7,821	8,325	42	6	8	10
vii) Other Agricultural Programmes	144	114	153	204	—	—	—	—
viii) Major and Medium Irrigation projects	11,305	18,900	11,920	12,545	24	62	35	40
ix) Minor Irrigations	783	1,155	1,234	1,234	2	10	7	8
x) Power	8,579	8,550	8,579	8,579	4,391	5,500	4,400	4,500
xi) Petroleum	1	—	—	—	—	—	—	—
xii) Village and Small Industries	119	1,000	250	200	8	10	10	12
xiii) Industries@	40,071	40,201	42,100	43,860	1	4	2	2
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	1	—	—	—	—	—	—	—
xvi) Tourism	10	—	—	—	1	2	1	1
xvii) Others*	90,377	92,701	81,009	85,057	10	33	14	17
<b>D. Grants from the Centre (1 to 5)</b>	<b>150,616</b>	<b>298,114</b>	<b>427,392</b>	<b>331,087</b>	<b>101,822</b>	<b>111,155</b>	<b>123,362</b>	<b>108,022</b>
1 State Plan Schemes	54,793	141,356	148,232	136,165	41,122	47,996	58,364	52,064
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	11,716	975	27,388	1,250	1,976	3,360	9,689	2,243
3 Centrally Sponsored Schemes	46,490	130,355	162,824	136,963	8,347	7,751	4,471	9,066
4 NEC/ Special Plan Scheme	—	—	—	—	834	2,001	1,364	369
5 Non-Plan Grants (a to c)	37,617	25,428	88,948	56,709	49,543	50,047	49,474	44,280
a) Statutory Grants	9,935	30	13,016	50	38,102	38,671	40,008	35,817
b) Grants for relief on account of Natural Calamities	2,000	—	—	—	—	—	—	—
c) Others	25,682	25,398	75,932	56,659	11,441	11,376	9,466	8,463

## 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

### 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
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

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

(Rs Lakh)

Items	PUNJAB				RAJASTHAN			
	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>1,107,118</b>	<b>1,354,199</b>	<b>1,367,651</b>	<b>1,567,844</b>	<b>1,308,186</b>	<b>1,542,500</b>	<b>1,570,306</b>	<b>1,738,407</b>
<b>I TAX REVENUES (A+B)</b>	<b>636,001</b>	<b>706,355</b>	<b>731,102</b>	<b>797,842</b>	<b>931,644</b>	<b>1,074,912</b>	<b>1,109,412</b>	<b>1,272,430</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>571,099</b>	<b>633,553</b>	<b>655,609</b>	<b>711,050</b>	<b>625,334</b>	<b>725,798</b>	<b>760,299</b>	<b>828,594</b>
<b>1 Taxes on Income (i+ii)</b>	—	—	—	—	1,723	2,600	2,039	192
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	1,723	2,600	2,039	192
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>56,770</b>	<b>60,990</b>	<b>75,965</b>	<b>81,050</b>	<b>59,230</b>	<b>80,008</b>	<b>80,008</b>	<b>90,475</b>
i) Land Revenue	876	990	965	1,050	5,798	9,508	9,508	10,008
ii) Stamps and Registration fees	55,894	60,000	75,000	80,000	51,573	67,500	70,000	80,000
iii) Urban immovable Property Tax	—	—	—	—	1,859	3,000	500	467
<b>3 Taxes on commodities and services (i to vii)</b>	<b>514,329</b>	<b>572,563</b>	<b>579,644</b>	<b>630,000</b>	<b>564,381</b>	<b>643,190</b>	<b>678,252</b>	<b>737,927</b>
i) Sales Tax (a to f)	307,244	357,500	357,500	402,500	343,790	397,000	420,000	448,600
a) State Sales Tax	272,286	322,950	322,950	354,450	322,729	376,210	396,210	421,123
b) Central Sales Tax	34,958	34,000	34,000	44,500	20,811	20,490	23,490	27,151
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	550	550	3,550	—	—	—	—
f) Other Receipts	—	—	—	—	250	300	300	326
ii) State Excise	142,891	150,000	150,000	152,500	114,234	124,000	124,000	132,500
iii) Taxes on Vehicles	44,387	38,500	45,000	46,500	64,614	67,500	85,210	80,500
iv) Taxes on Goods and Passengers	—	—	—	—	13,044	14,500	16,230	20,500
v) Taxes and Duties on Electricity	18,764	25,000	25,944	27,500	23,985	32,190	27,990	44,101
vi) Entertainment Tax	888	1,200	900	800	1,645	3,535	1,645	1,800
vii) Other Taxes and Duties	155	363	300	200	3,069	4,465	3,177	9,926
<b>B. Share in Central Taxes</b>	<b>64,902</b>	<b>72,802</b>	<b>75,493</b>	<b>86,792</b>	<b>306,310</b>	<b>349,114</b>	<b>349,113</b>	<b>443,836</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>471,117</b>	<b>647,844</b>	<b>636,549</b>	<b>770,002</b>	<b>376,542</b>	<b>467,588</b>	<b>460,894</b>	<b>465,977</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>403,557</b>	<b>485,554</b>	<b>476,906</b>	<b>608,290</b>	<b>156,900</b>	<b>179,784</b>	<b>190,740</b>	<b>206,997</b>
<b>1 Interest Receipts</b>	<b>91,337</b>	<b>157,752</b>	<b>158,283</b>	<b>249,337</b>	<b>60,704</b>	<b>67,889</b>	<b>70,219</b>	<b>78,591</b>
<b>2 Dividends and Profits</b>	<b>91</b>	<b>130</b>	<b>100</b>	<b>100</b>	<b>826</b>	<b>510</b>	<b>1,963</b>	<b>510</b>
<b>3 General Services</b>	<b>272,355</b>	<b>271,419</b>	<b>269,034</b>	<b>297,045</b>	<b>17,609</b>	<b>21,733</b>	<b>26,789</b>	<b>28,938</b>
<i>of which: State lotteries</i>	260,449	252,033	252,033	275,674	-38	44	—	5,000
<b>4 Social Services (i to viii)</b>	<b>9,561</b>	<b>12,588</b>	<b>11,661</b>	<b>12,466</b>	<b>19,552</b>	<b>23,214</b>	<b>23,837</b>	<b>22,769</b>
i) Education, Sports, Art and Culture	1,439	1,805	1,863	2,447	1,733	2,949	3,614	1,509
ii) Medical, Public Health and Family Welfare	4,144	8,094	5,417	5,439	2,269	2,300	2,218	2,273
iii) Housing	175	225	248	247	590	329	359	359
iv) Urban Development	254	90	209	251	68	116	104	76

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

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

(Rs Lakh)

Items	PUNJAB				RAJASTHAN			
	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	564	770	696	774	229	215	230	228
vi) Social Security and Welfare	716	722	790	800	200	153	153	154
vii) Water Supply and Sanitation	2,197	816	1,643	1,643	14,300	17,000	17,000	18,000
viii) Others	72	66	795	865	163	152	159	170
<b>5 Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>30,213</b>	<b>43,665</b>	<b>37,828</b>	<b>49,342</b>	<b>58,209</b>	<b>66,438</b>	<b>67,932</b>	<b>76,189</b>
i) Crop Husbandry	609	780	762	865	345	288	250	265
ii) Animal Husbandry	372	255	332	269	173	285	360	374
iii) Fisheries	92	221	111	117	584	622	622	622
iv) Forestry and Wildlife	1,582	1,894	1,890	1,985	4,163	3,671	3,656	3,675
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	361	610	405	442	790	865	865	765
vii) Other Agricultural Programmes	340	1,019	818	823	520	522	414	355
viii) Major and Medium Irrigation projects	2,447	7,879	7,879	7,879	2,074	3,308	4,489	5,059
ix) Minor Irrigations	13	15	15	15	2,673	2,138	2,069	2,277
x) Power	—	—	—	—	140	4	—	—
xi) Petroleum	—	—	—	—	204	350	350	350
xii) Village and Small Industries	69	150	75	85	12	40	18	16
xiii) Industries@	760	510	821	901	45,002	52,562	53,260	61,147
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	20,001	26,581	20,681	31,559	—	—	—	—
xvi) Tourism	—	—	—	—	124	402	274	—
xvii) Others*	3,567	3,751	4,039	4,402	1,405	1,381	1,305	1,284
<b>D. Grants from the Centre (1 to 5)</b>	<b>67,560</b>	<b>162,290</b>	<b>159,643</b>	<b>161,712</b>	<b>219,642</b>	<b>287,804</b>	<b>270,154</b>	<b>258,980</b>
1 State Plan Schemes	23,886	39,783	32,600	25,355	61,652	74,478	84,504	83,688
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	442	41,941	27,485	28,616	2,040	—	—	—
3 Centrally Sponsored Schemes	12,597	53,764	62,604	82,286	73,608	173,823	98,677	120,535
4 NEC/ Special Plan Scheme	—	—	—	—	977	—	—	—
5 Non-Plan Grants (a to c)	30,635	26,802	36,954	25,455	81,365	39,503	86,973	54,757
a) Statutory Grants	—	26,802	—	—	11,429	23,019	22,746	18,884
b) Grants for relief on account of Natural Calamities	—	—	—	—	21,609	13,479	13,479	18,871
c) Others	30,635	—	36,954	25,455	48,327	3,005	50,748	17,002

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

(Rs Lakh)

Items	SIKKIM				TAMIL NADU			
	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>208,053</b>	<b>210,098</b>	<b>123,305</b>	<b>196,459</b>	<b>2,083,674</b>	<b>2,266,590</b>	<b>2,285,053</b>	<b>2,479,230</b>
<b>I TAX REVENUES (A+B)</b>	<b>18,273</b>	<b>16,887</b>	<b>17,502</b>	<b>22,022</b>	<b>1,738,927</b>	<b>1,926,795</b>	<b>1,937,667</b>	<b>2,114,847</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>10,553</b>	<b>8,381</b>	<b>7,897</b>	<b>9,350</b>	<b>1,434,170</b>	<b>1,583,294</b>	<b>1,594,167</b>	<b>1,743,865</b>
<b>1 Taxes on Income (i+ii)</b>	<b>3,268</b>	<b>2,900</b>	<b>2,400</b>	<b>2,700</b>	<b>163</b>	<b>500</b>	<b>135</b>	<b>1</b>
i) Agricultural Income Tax	3,268	2,900	2,400	2,700	163	500	135	1
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	—	—	—	—
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>385</b>	<b>91</b>	<b>92</b>	<b>96</b>	<b>110,020</b>	<b>131,262</b>	<b>131,534</b>	<b>138,639</b>
i) Land Revenue	40	25	25	25	840	2,050	2,050	2,144
ii) Stamps and Registration fees	345	66	67	71	107,912	127,861	128,133	135,023
iii) Urban immovable Property Tax	—	—	—	—	1,269	1,350	1,350	1,472
<b>3 Taxes on commodities and services (i to vii)</b>	<b>6,900</b>	<b>5,390</b>	<b>5,405</b>	<b>6,554</b>	<b>1,323,987</b>	<b>1,451,532</b>	<b>1,462,498</b>	<b>1,605,225</b>
i) Sales Tax (a to f)	4,142	2,700	2,700	3,500	958,960	1,047,551	1,047,550	1,173,200
a) State Sales Tax	3,780	2,700	2,700	3,500	866,093	936,858	934,730	1,050,245
b) Central Sales Tax	362	—	—	—	92,867	110,693	112,820	122,955
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	—	—	—	—	—	—	—	—
ii) State Excise	2,245	2,200	2,281	2,600	211,361	226,359	227,359	235,059
iii) Taxes on Vehicles	235	145	145	175	74,562	87,841	99,974	110,111
iv) Taxes on Goods and Passengers	—	—	—	—	48,952	54,158	54,158	59,032
v) Taxes and Duties on Electricity	—	—	—	—	13,518	20,952	20,952	22,272
vi) Entertainment Tax	51	55	50	55	8,158	8,021	8,286	8,309
vii) Other Taxes and Duties	227	290	229	224	8,476	6,650	4,219	-2,758
<b>B. Share in Central Taxes</b>	<b>7,720</b>	<b>8,506</b>	<b>9,605</b>	<b>12,672</b>	<b>304,757</b>	<b>343,501</b>	<b>343,501</b>	<b>370,983</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>189,780</b>	<b>193,211</b>	<b>105,803</b>	<b>174,437</b>	<b>344,747</b>	<b>339,795</b>	<b>347,385</b>	<b>364,383</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>131,585</b>	<b>132,951</b>	<b>39,842</b>	<b>99,507</b>	<b>186,062</b>	<b>150,614</b>	<b>181,196</b>	<b>189,989</b>
<b>1 Interest Receipts</b>	<b>717</b>	<b>300</b>	<b>270</b>	<b>270</b>	<b>56,871</b>	<b>41,390</b>	<b>43,862</b>	<b>44,683</b>
<b>2 Dividends and Profits</b>	<b>176</b>	<b>100</b>	<b>100</b>	<b>70</b>	<b>2,599</b>	<b>2,549</b>	<b>2,569</b>	<b>2,639</b>
<b>3 General Services</b>	<b>126,318</b>	<b>127,355</b>	<b>34,781</b>	<b>93,768</b>	<b>38,796</b>	<b>23,398</b>	<b>23,832</b>	<b>32,497</b>
<i>of which: State lotteries</i>	125,672	125,735	33,201	92,025	11,950	—	1,853	—
<b>4 Social Services (i to viii)</b>	<b>235</b>	<b>212</b>	<b>215</b>	<b>305</b>	<b>26,159</b>	<b>28,627</b>	<b>45,649</b>	<b>28,190</b>
i) Education, Sports, Art and Culture	41	52	53	53	8,950	8,835	8,951	9,251
ii) Medical, Public Health and Family Welfare	36	40	40	40	8,389	8,860	8,748	9,070
iii) Housing	17	23	20	20	2,227	2,863	2,360	2,365
iv) Urban Development	—	—	—	61	133	68	18,468	72

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

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

(Rs Lakh)

Items	SIKKIM				TAMIL NADU			
	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	5	4	4	4	2,201	2,319	2,459	2,726
vi) Social Security and Welfare	43	37	37	37	2,639	4,053	3,117	3,118
vii) Water Supply and Sanitation	73	50	52	80	826	679	687	720
viii) Others	20	6	9	10	794	950	859	868.00
<b>5 Fiscal Services</b>	—	—	—	—	<b>1</b>	—	—	—
<b>6 Economic Services ( i to xvii )</b>	<b>4,139</b>	<b>4,984</b>	<b>4,476</b>	<b>5,094</b>	<b>61,638</b>	<b>54,648</b>	<b>65,284</b>	<b>81,981</b>
i) Crop Husbandry	50	26	37	37	6,222	7,778	5,190	5,365
ii) Animal Husbandry	25	35	35	40	638	862	601	612
iii) Fisheries	1	2	2	2	1,270	1,553	1,641	1,698
iv) Forestry and Wildlife	715	539	539	550	15,744	14,618	7,980	10,007
v) Plantations	178	290	275	275	—	—	—	—
vi) Co-operation	—	—	—	—	1,851	1,806	1,543	1,627
vii) Other Agricultural Programmes	—	—	—	—	1,846	2,414	1,882	1,955
viii) Major and Medium Irrigation projects	—	—	—	—	952	1,187	1,788	2,015
ix) Minor Irrigations	4	4	4	4	317	249	376	376
x) Power	1,297	2,300	1,800	2,000	6	—	—	—
xi) Petroleum	—	—	—	—	1	—	—	—
xii) Village and Small Industries	63	65	60	60	3,595	2,187	2,209	543
xiii) Industries@	2	2	2	8	18,128	16,928	37,364	52,552
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	1,726	1,650	1,650	2,025	—	—	—	—
xvi) Tourism	54	60	60	80	117	167	433	402
xvii) Others*	24	11	12	13	10,951	4,899	4,277	4,829
<b>D. Grants from the Centre (1 to 5)</b>	<b>58,195</b>	<b>60,260</b>	<b>65,961</b>	<b>74,930</b>	<b>158,684</b>	<b>189,181</b>	<b>166,189</b>	<b>174,394</b>
1 State Plan Schemes	30,931	35,618	39,719	44,328	60,250	114,015	86,421	108,195
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	239	1	178	157	6,648	3,686	3,686	3,686
3 Centrally Sponsored Schemes	5,639	7,359	8,692	12,646	46,310	44,901	44,901	44,901
4 NEC/ Special Plan Scheme	—	—	90	3,204	—	—	—	—
5 Non-Plan Grants (a to c)	21,386	17,282	17,282	14,595	45,476	26,579	31,181	17,612
a) Statutory Grants	20,814	16,644	16,644	13,930	9,094	5,000	5,000	2,599
b) Grants for relief on account of Natural Calamities	558	600	600	630	8,487	15,622	8,911	9,357
c) Others	14	38	38	35	27,895	5,957	17,270	5,656

\* Taxes on Income other than Corporation Tax

## 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

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

(Rs Lakh)

Items	NATIONAL CAPITAL TERRITORY OF DELHI				ALL STATES			
	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>666,594</b>	<b>727,240</b>	<b>707,627</b>	<b>791,708</b>	<b>28,033,961</b>	<b>33,171,594</b>	<b>32,992,674</b>	<b>37,229,864</b>
<b>I TAX REVENUES (A+B)</b>	<b>532,418</b>	<b>611,400</b>	<b>559,601</b>	<b>652,150</b>	<b>19,879,832</b>	<b>22,690,908</b>	<b>22,810,296</b>	<b>26,180,017</b>
<b>A. State's own Tax Revenue(1 to 3)</b>	<b>532,418</b>	<b>611,400</b>	<b>559,601</b>	<b>652,150</b>	<b>14,214,299</b>	<b>16,259,534</b>	<b>16,280,604</b>	<b>18,391,319</b>
<b>1 Taxes on Income (i+ii)</b>	—	—	—	—	<b>216,245</b>	<b>255,619</b>	<b>233,201</b>	<b>244,314</b>
i) Agricultural Income Tax	—	—	—	—	4,681	8,382	3,664	4,385
ii) Taxes on Professions, Trades Callings and Employment	—	—	—	—	211,564	247,237	229,537	239,929
<b>2 Taxes on Property and Capital transactions (i to iii)</b>	<b>43,680</b>	<b>50,000</b>	<b>40,000</b>	<b>42,500</b>	<b>1,542,438</b>	<b>1,735,671</b>	<b>1,786,114</b>	<b>2,038,721</b>
i) Land Revenue	1	—	—	—	175,134	225,418	217,002	261,868
ii) Stamps and Registration fees	43,679	50,000	40,000	42,500	1,359,561	1,501,431	1,562,710	1,764,418
iii) Urban immovable Property Tax	—	—	—	—	7,743	8,822	6,402	12,435
<b>3 Taxes on commodities and services (i to vii)</b>	<b>488,738</b>	<b>561,400</b>	<b>519,601</b>	<b>609,650</b>	<b>12,455,616</b>	<b>14,268,244</b>	<b>14,261,289</b>	<b>16,108,285</b>
i) Sales Tax (a to f)	388,317	439,500	419,800	479,500	8,603,779	9,844,906	9,837,785	11,206,662
a) State Sales Tax	309,871	349,480	339,790	389,490	6,984,714	7,776,306	7,702,347	8,836,841
b) Central Sales Tax	78,424	90,000	80,000	90,000	1,072,108	1,231,609	1,253,779	1,365,557
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	510,595	799,337	868,966	967,633
d) Surcharge on Sales Tax	—	—	—	—	2,664	4,981	1,705	2,310
e) Receipts of Turnover Tax	—	—	—	—	50	571	614	3,621
f) Other Receipts	22	20	10	10	33,648	32,102	10,374	30,700
ii) State Excise	72,568	85,000	70,000	85,000	1,899,401	2,157,439	2,056,228	2,314,644
iii) Taxes on Vehicles	16,040	21,000	17,000	27,500	844,102	947,472	980,290	1,091,303
iv) Taxes on Goods and Passengers	119	500	200	500	356,931	473,279	498,360	540,121
v) Taxes and Duties on Electricity	—	—	—	—	525,588	595,320	631,440	667,547
vi) Entertainment Tax	4,194	6,000	3,500	4,500	79,965	92,131	89,291	96,866
vii) Other Taxes and Duties	7,500	9,400	9,101	12,650	145,850	157,697	167,896	191,142
<b>B. Share in Central Taxes</b>	—	—	—	—	<b>5,665,532</b>	<b>6,431,374</b>	<b>6,529,692</b>	<b>7,788,698</b>
<b>II NON-TAX REVENUE (C+D)</b>	<b>134,176</b>	<b>115,840</b>	<b>148,026</b>	<b>139,558</b>	<b>8,154,129</b>	<b>10,480,686</b>	<b>10,182,378</b>	<b>11,049,846</b>
<b>C. State's own Non-Tax Revenue (1 to 6)</b>	<b>82,957</b>	<b>64,354</b>	<b>97,481</b>	<b>85,655</b>	<b>3,585,875</b>	<b>4,138,527</b>	<b>4,093,988</b>	<b>4,932,251</b>
<b>1 Interest Receipts</b>	<b>74,142</b>	<b>55,754</b>	<b>88,782</b>	<b>76,655</b>	<b>950,146</b>	<b>929,589</b>	<b>1,011,822</b>	<b>1,291,809</b>
<b>2 Dividends and Profits</b>	<b>719</b>	<b>700</b>	<b>700</b>	<b>710</b>	<b>32,760</b>	<b>22,077</b>	<b>28,066</b>	<b>26,747</b>
<b>3 General Services</b>	<b>4,518</b>	<b>4,582</b>	<b>4,403</b>	<b>4,623</b>	<b>880,148</b>	<b>1,269,345</b>	<b>1,088,467</b>	<b>1,425,334</b>
<i>of which: State lotteries</i>	—	—	—	—	533,820	857,816	658,935	983,399
<b>4 Social Services ( i to viii )</b>	<b>2,264</b>	<b>2,080</b>	<b>2,297</b>	<b>2,338</b>	<b>285,583</b>	<b>316,941</b>	<b>342,527</b>	<b>296,497</b>
i) Education, Sports, Art and Culture	654	625	650	661	90,617	89,583	90,204	75,671
ii) Medical, Public Health and Family Welfare	1,242	1,075	1,196	1,202	64,015	77,890	75,067	80,219
iii) Housing	174	200	195	198	21,606	31,715	32,086	21,449
iv) Urban Development	33	8	38	42	12,948	16,113	37,530	18,445

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

### Appendix I : Revenue Receipts of Individual States (Concl'd.)

(Rs Lakh)

Items	NATIONAL CAPITAL TERRITORY OF DELHI				ALL STATES			
	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	143	150	196	210	12,327	12,992	13,554	14,318
vi) Social Security and Welfare	16	19	20	22	16,890	17,940	18,522	14,939
vii) Water Supply and Sanitation	—	—	—	—	37,030	38,841	39,555	43,259
viii) Others	2	3	2	3	30,149	31,867	36,009	28,196
<b>5 Fiscal Services</b>	—	—	—	—	<b>53</b>	<b>10</b>	<b>757</b>	<b>757</b>
<b>6 Economic Services ( i to xvii )</b>	<b>1,314</b>	<b>1,238</b>	<b>1,299</b>	<b>1,329</b>	<b>1,437,185</b>	<b>1,600,565</b>	<b>1,622,349</b>	<b>1,891,107</b>
i) Crop Husbandry	47	40	26	27	26,234	25,305	21,921	22,833
ii) Animal Husbandry	42	48	30	32	7,181	9,261	8,296	8,761
iii) Fisheries	5	6	10	11	5,408	7,329	6,878	7,110
iv) Forestry and Wildlife	9	7	50	52	192,167	191,293	187,852	211,818
v) Plantations	—	—	—	—	180	291	276	276
vi) Co-operation	12	10	15	15	24,728	25,422	27,023	28,199
vii) Other Agricultural Programmes	2	2	2	2	4,033	5,417	4,227	4,388
viii) Major and Medium Irrigation projects	191	180	178	180	76,778	117,453	128,592	120,559
ix) Minor Irrigations	10	5	5	5	10,285	10,133	10,139	14,544
x) Power	—	—	50	50	96,107	122,379	119,928	213,996
xi) Petroleum	—	—	—	—	57,492	84,352	70,113	85,388
xii) Village and Small Industries	563	512	520	526	9,580	8,047	6,962	5,625
xiii) Industries@	17	12	20	22	608,319	676,763	716,699	779,354
xiv) Ports and Light Houses	—	—	—	—	4,292	6,586	7,366	7,704
xv) Road Transport	—	—	—	—	83,667	75,525	81,798	86,881
xvi) Tourism	—	—	—	—	3,499	4,030	3,936	4,200
xvii) Others*	416	416	393	407	227,234	230,979	220,344	289,470
<b>D. Grants from the Centre (1 to 5)</b>	<b>51,219</b>	<b>51,486</b>	<b>50,545</b>	<b>53,903</b>	<b>4,568,254</b>	<b>6,342,159</b>	<b>6,088,390</b>	<b>6,117,596</b>
1 State Plan Schemes	16,489	12,840	15,628	14,903	1,983,040	2,824,377	2,718,879	2,990,464
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2 Central Plan Schemes	—	—	—	—	171,789	452,880	390,269	377,794
3 Centrally Sponsored Schemes	2,230	6,146	2,417	6,500	867,470	1,746,429	1,421,222	1,362,558
4 NEC/ Special Plan Scheme	—	—	—	—	21,727	79,647	48,914	55,005
5 Non-Plan Grants (a to c)	32,500	32,500	32,500	32,500	1,524,228	1,238,826	1,509,105	1,331,774
a) Statutory Grants	32,500	32,500	32,500	32,500	852,626	876,902	875,273	777,938
b) Grants for relief on account of Natural Calamities	—	—	—	—	323,458	125,324	129,768	139,087
c) Others	—	—	—	—	348,144	236,600	504,064	414,749

**Notes to Appendix I :**

1. Additional Resource Mobilisation (ARM) measures are not included in Appendix I; the details of the same are presented in Statement 24. The ARM proposed by the State Governments for 2004-2005 is estimated at Rs.2,046 crore.
  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 the Sales Tax where the relevant amount is shown against the sub-group 'State Sales Tax'.
  3. 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'.
  4. Figures in respect of Bihar, Jammu & Kashmir and Jharkhand for 2002-2003 relate to revised estimates.
- @ Includes Non-Ferrous Mining and Metallurgical Industries and Other Industries.
- \* Includes receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-conventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, *etc.*
- Nil/Not available.



## Appendix II : Revenue Expenditure of Individual States (Contd.)

### ANDHRA PRADESH

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	1	59,197	59,198	35	63,980	64,015	35	52,608	52,643	17	64,554	64,571
i) Roads and Bridges	1	48,379	48,380	—	53,178	53,178	—	41,755	41,755	—	53,756	53,756
ii) Others @@	—	10,818	10,818	35	10,802	10,837	35	10,853	10,888	17	10,798	10,815
8 Science, Technology and Environment	44	58	102	67	60	127	52	56	108	176	63	239
9 General Economic Services (i to iv)	21,036	8,554	29,590	33,080	9,900	42,980	25,510	8,886	34,396	37,409	11,041	48,450
i) Secretariat - Economic Services	13,349	2,587	15,936	26,494	2,713	29,207	16,743	2,700	19,443	27,885	2,975	30,860
ii) Tourism	3,037	311	3,348	3,527	1,392	4,919	2,626	396	3,022	5,251	1,394	6,645
iii) Civil Supplies	4,097	2,662	6,759	2,577	2,769	5,346	5,694	2,670	8,364	3,623	3,359	6,982
iv) Others +	553	2,994	3,547	482	3,026	3,508	447	3,120	3,567	650	3,313	3,963
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>7,398</b>	<b>1,073,373</b>	<b>1,080,771</b>	<b>12,617</b>	<b>1,222,303</b>	<b>1,234,920</b>	<b>14,268</b>	<b>1,191,132</b>	<b>1,205,400</b>	<b>16,119</b>	<b>1,340,700</b>	<b>1,356,819</b>
<b>A Organs of State</b>	<b>823</b>	<b>23,753</b>	<b>24,576</b>	<b>771</b>	<b>29,928</b>	<b>30,699</b>	<b>637</b>	<b>31,031</b>	<b>31,668</b>	<b>1,259</b>	<b>42,513</b>	<b>43,772</b>
<b>B Fiscal Services (i to iii)</b>	<b>33</b>	<b>37,578</b>	<b>37,611</b>	<b>116</b>	<b>43,198</b>	<b>43,314</b>	<b>83</b>	<b>46,356</b>	<b>46,439</b>	<b>1,458</b>	<b>48,574</b>	<b>50,032</b>
i) Collection of Taxes and Duties	33	33,506	33,539	116	37,656	37,772	83	37,627	37,710	1,458	40,710	42,168
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	4,072	4,072	—	5,542	5,542	—	8,729	8,729	—	7,864	7,864
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>613,071</b>	<b>613,071</b>	<b>—</b>	<b>692,358</b>	<b>692,358</b>	<b>—</b>	<b>691,933</b>	<b>691,933</b>	<b>—</b>	<b>747,021</b>	<b>747,021</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	613,071	613,071	—	692,358	692,358	—	691,933	691,933	—	747,021	747,021
i) Interest on Loans from the Centre	—	236,056	236,056	—	243,499	243,499	—	235,347	235,347	—	217,975	217,975
ii) Interest on Internal Debt of which: Interest on market loans	—	328,971	328,971	—	400,285	400,285	—	408,415	408,415	—	468,394	468,394
iii) Interest on Small Savings, Provident Funds, etc.	—	141,335	141,335	—	153,714	153,714	—	157,206	157,206	—	176,136	176,136
iv) Others	—	48,043	48,043	—	48,465	48,465	—	48,171	48,171	—	60,544	60,544
iv) Others	—	1	1	—	109	109	—	—	—	—	108	108
<b>D Administrative Services (i to v)</b>	<b>6,542</b>	<b>162,579</b>	<b>169,121</b>	<b>11,730</b>	<b>168,892</b>	<b>180,622</b>	<b>13,548</b>	<b>179,251</b>	<b>192,799</b>	<b>13,402</b>	<b>195,500</b>	<b>208,902</b>
i) Secretariat-General Services	1,104	5,213	6,317	1,710	5,387	7,097	3,160	5,554	8,714	957	6,191	7,148
ii) District Administration	—	26,222	26,222	—	24,844	24,844	—	27,100	27,100	—	30,630	30,630
iii) Police	4,043	102,211	106,254	7,448	105,812	113,260	7,514	110,726	118,240	9,677	122,847	132,524
iv) Public Works	1	2,521	2,522	32	5,122	5,154	32	8,611	8,643	32	6,115	6,147
v) Others ++	1,394	26,412	27,806	2,540	27,727	30,267	2,842	27,260	30,102	2,736	29,717	32,453
<b>E Pensions</b>	<b>—</b>	<b>236,390</b>	<b>236,390</b>	<b>—</b>	<b>287,914</b>	<b>287,914</b>	<b>—</b>	<b>242,554</b>	<b>242,554</b>	<b>—</b>	<b>307,078</b>	<b>307,078</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>2</b>	<b>2</b>	<b>—</b>	<b>13</b>	<b>13</b>	<b>—</b>	<b>7</b>	<b>7</b>	<b>—</b>	<b>14</b>	<b>14</b>
of which : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>26,239</b>	<b>26,239</b>	<b>—</b>	<b>28,865</b>	<b>28,865</b>	<b>—</b>	<b>27,992</b>	<b>27,992</b>	<b>—</b>	<b>24,401</b>	<b>24,401</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A33

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**ARUNACHAL PRADESH**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A34

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>42,249</b>	<b>60,890</b>	<b>103,139</b>	<b>39,376</b>	<b>66,491</b>	<b>105,867</b>	<b>52,914</b>	<b>91,297</b>	<b>144,211</b>	<b>40,895</b>	<b>75,611</b>	<b>116,506</b>
<b>I Developmental Expenditure (A + B)</b>	<b>41,387</b>	<b>25,296</b>	<b>66,683</b>	<b>39,091</b>	<b>28,116</b>	<b>67,207</b>	<b>52,033</b>	<b>47,515</b>	<b>99,548</b>	<b>39,955</b>	<b>31,590</b>	<b>71,545</b>
<b>A Social Services (1 to 12)</b>	<b>21,535</b>	<b>11,241</b>	<b>32,776</b>	<b>16,724</b>	<b>13,200</b>	<b>29,924</b>	<b>26,044</b>	<b>19,370</b>	<b>45,414</b>	<b>18,337</b>	<b>14,378</b>	<b>32,715</b>
1 Education, sports, art and culture	9,127	6,287	15,414	9,876	6,758	16,634	11,941	7,488	19,429	10,453	7,337	17,790
2 Medical and public health	1,479	4,060	5,539	1,759	4,061	5,820	2,022	4,354	6,376	2,408	4,250	6,658
3 Family Welfare	334	—	334	100	—	100	310	—	310	50	—	50
4 Water supply and sanitation	5,710	249	5,959	2,556	257	2,813	7,407	552	7,959	3,370	262	3,632
5 Housing	80	—	80	160	—	160	925	403	1,328	160	—	160
6 Urban development	—	28	28	14	27	41	—	38	38	14	29	43
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	—	—	—	—	—	—	—	—	—	—	—	—
8 Labour and Labour welfare	173	64	237	180	65	245	188	73	261	189	69	258
9 Social Security and Welfare	1,782	190	1,972	813	242	1,055	1,991	576	2,567	427	254	681
10 Nutrition	1,141	6	1,147	1,146	6	1,152	1,146	6	1,152	1,146	6	1,152
11 Relief on account of Natural Calamities	1,572	—	1,572	—	1,399	1,399	—	5,396	5,396	—	1,756	1,756
12 Others*	137	357	494	120	385	505	114	484	598	120	415	535
<b>B Economic Services (1 to 9)</b>	<b>19,852</b>	<b>14,055</b>	<b>33,907</b>	<b>22,367</b>	<b>14,916</b>	<b>37,283</b>	<b>25,989</b>	<b>28,145</b>	<b>54,134</b>	<b>21,618</b>	<b>17,212</b>	<b>38,830</b>
1 Agriculture and Allied Activities (i to xii)	5,646	7,936	13,582	5,231	7,222	12,453	6,726	14,881	21,607	5,361	8,374	13,735
i) Crop Husbandry	1,777	1,372	3,149	1,546	1,421	2,967	2,781	1,503	4,284	1,546	1,532	3,078
ii) Soil and Water Conservation	581	471	1,340	573	478	1,051	634	538	1,172	573	629	1,202
iii) Animal Husbandry	851	913	1,764	592	926	1,518	785	1,103	1,888	577	1,000	1,577
iv) Dairy Development	23	26	49	25	21	46	25	24	49	21	24	45
v) Fisheries	287	152	439	239	158	397	316	167	483	248	172	420
vi) Forestry and Wild Life	1,750	2,092	3,842	1,218	2,135	3,353	1,859	2,465	4,324	1,278	2,457	3,735
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	2,710	2,710	—	1,870	1,870	—	8,861	8,861	—	2,335	2,335
ix) Agricultural Research and Education	31	33	64	40	39	79	46	42	88	40	42	82
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	107	151	258	153	157	310	235	160	395	233	164	397
xii) Other Agricultural Programmes	239	16	255	845	17	862	45	18	63	845	19	864
2 Rural Development	1,766	772	2,538	2,902	876	3,778	3,027	987	4,014	2,902	994	3,896
3 Special Area Programmes	730	2	732	1,356	2	1,358	1,566	3	1,569	377	3	380
4 Irrigation and Flood Control	4,041	508	4,549	2,477	526	3,003	6,048	843	6,891	2,231	581	2,812
<i>Of which:</i>												
i) Major and Medium Irrigation	40	—	40	40	—	40	40	—	40	40	—	40
ii) Minor Irrigation	1,800	508	2,308	1,936	526	2,462	4,067	681	4,748	1,976	581	2,557
iii) Flood Control and Drainage	2,000	—	2,000	300	—	300	1,596	162	1,758	15	—	15
5 Energy	213	1,220	1,433	156	1,452	1,608	22	2,324	2,346	340	2,048	2,388
<i>of which : Power</i>	58	1,220	1,278	1	1,452	1,453	22	2,324	2,346	185	2,048	2,233
6 Industry and Minerals (i to iii)	1,065	430	1,495	566	433	999	1,079	587	1,666	667	428	1,095
i) Village and Small Industries	911	429	1,340	514	432	946	794	587	1,381	521	428	949
ii) Industries@	54	—	54	51	—	51	60	—	60	46	—	46
iii) Others**	100	1	101	1	1	2	225	—	225	100	—	100



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**ARUNACHAL PRADESH**

(Rs Lakh)

A35

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	2,629	2,474	5,103	3,204	3,699	6,903	3,660	7,522	11,182	2,641	4,060	6,701
i) Roads and Bridges	2,369	—	2,369	2,936	—	2,936	3,388	1,498	4,886	2,383	—	2,383
ii) Others @@	260	2,474	2,734	268	3,699	3,967	272	6,024	6,296	258	4,060	4,318
8 Science, Technology and Environment	34	—	34	180	—	180	133	7	140	136	—	136
9 General Economic Services (i to iv)	3,728	713	4,441	6,295	706	7,001	3,728	991	4,719	6,963	724	7,687
i) Secretariat - Economic Services	3,187	74	3,261	5,696	82	5,778	3,079	83	3,162	5,769	77	5,846
ii) Tourism	321	14	335	316	24	340	314	15	329	314	15	329
iii) Civil Supplies	65	307	372	—	—	—	143	535	678	143	279	422
iv) Others +	155	318	473	283	600	883	192	358	550	737	353	1,090
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>862</b>	<b>35,594</b>	<b>36,456</b>	<b>285</b>	<b>38,375</b>	<b>38,660</b>	<b>881</b>	<b>43,782</b>	<b>44,663</b>	<b>940</b>	<b>44,021</b>	<b>44,961</b>
<b>A Organs of State</b>	<b>32</b>	<b>1,625</b>	<b>1,657</b>	<b>26</b>	<b>1,207</b>	<b>1,233</b>	<b>46</b>	<b>2,364</b>	<b>2,410</b>	<b>26</b>	<b>2,084</b>	<b>2,110</b>
<b>B Fiscal Services (i to iii)</b>	<b>17</b>	<b>248</b>	<b>265</b>	<b>13</b>	<b>289</b>	<b>302</b>	<b>12</b>	<b>361</b>	<b>373</b>	<b>13</b>	<b>349</b>	<b>362</b>
i) Collection of Taxes and Duties	4	236	240	—	277	277	—	339	339	—	335	335
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	13	12	25	13	12	25	12	22	34	13	14	27
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>12,798</b>	<b>12,798</b>	<b>—</b>	<b>15,821</b>	<b>15,821</b>	<b>—</b>	<b>15,621</b>	<b>15,621</b>	<b>—</b>	<b>17,618</b>	<b>17,618</b>
1 Appropriation for Reduction or Avoidance of Debt	—	258	258	—	758	758	—	758	758	—	758	758
2 Interest Payments (i to iv)	—	12,540	12,540	—	15,063	15,063	—	14,863	14,863	—	16,860	16,860
i) Interest on Loans from the Centre	—	6,103	6,103	—	2,114	2,114	—	2,114	2,114	—	2,209	2,209
ii) Interest on Internal Debt of which: Interest on market loans	—	1,328	1,328	—	1,722	1,722	—	1,500	1,500	—	1,678	1,678
iii) Interest on Small Savings, Provident Funds, etc.	—	2,717	2,717	—	1,451	1,451	—	1,451	1,451	—	1,343	1,343
iv) Others	—	2,392	2,392	—	9,776	9,776	—	9,798	9,798	—	11,630	11,630
<b>D Administrative Services (i to v)</b>	<b>811</b>	<b>14,878</b>	<b>15,689</b>	<b>246</b>	<b>15,602</b>	<b>15,848</b>	<b>823</b>	<b>19,435</b>	<b>20,258</b>	<b>901</b>	<b>17,293</b>	<b>18,194</b>
i) Secretariat-General Services	23	1,820	1,843	27	1,612	1,639	39	2,180	2,219	25	1,771	1,796
ii) District Administration	—	3,155	3,155	—	3,172	3,172	—	3,825	3,825	—	3,546	3,546
iii) Police	699	6,551	7,250	141	7,535	7,676	137	8,790	8,927	141	8,455	8,596
iv) Public Works	—	2,503	2,503	—	2,410	2,410	564	3,625	4,189	657	2,581	3,238
v) Others ++	89	849	938	78	873	951	83	1,015	1,098	78	940	1,018
<b>E Pensions</b>	<b>2</b>	<b>6,013</b>	<b>6,015</b>	<b>—</b>	<b>5,416</b>	<b>5,416</b>	<b>—</b>	<b>5,941</b>	<b>5,941</b>	<b>—</b>	<b>6,633</b>	<b>6,633</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>32</b>	<b>32</b>	<b>—</b>	<b>40</b>	<b>40</b>	<b>—</b>	<b>60</b>	<b>60</b>	<b>—</b>	<b>44</b>	<b>44</b>
of which : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**ASSAM**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	538	21,700	22,238	588	28,231	28,819	838	28,231	29,069	3,773	32,338	36,111
i) Roads and Bridges	199	19,035	19,234	306	25,005	25,311	305	25,005	25,310	3,150	28,630	31,780
ii) Others @@	339	2,665	3,004	282	3,226	3,508	533	3,226	3,759	623	3,708	4,331
8 Science, Technology and Environment	82	15	97	160	34	194	160	34	194	405	47	452
9 General Economic Services (i to iv)	2,813	3,167	5,980	7,461	3,583	11,044	7,906	3,647	11,553	18,822	11,380	30,202
i) Secretariat - Economic Services	2,335	1,800	4,135	6,715	1,716	8,431	6,714	1,717	8,431	18,146	9,041	27,187
ii) Tourism	220	160	380	334	185	519	334	185	519	348	329	677
iii) Civil Supplies	28	20	48	4	28	32	449	31	480	4	30	34
iv) Others +	230	1,187	1,417	408	1,654	2,062	409	1,714	2,123	324	1,980	2,304
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>1,355</b>	<b>309,865</b>	<b>311,220</b>	<b>3,916</b>	<b>417,762</b>	<b>421,678</b>	<b>3,805</b>	<b>445,073</b>	<b>448,878</b>	<b>3,268</b>	<b>471,141</b>	<b>474,409</b>
<b>A Organs of State</b>	<b>51</b>	<b>5,773</b>	<b>5,824</b>	<b>574</b>	<b>11,726</b>	<b>12,300</b>	<b>575</b>	<b>14,326</b>	<b>14,901</b>	<b>650</b>	<b>11,776</b>	<b>12,426</b>
<b>B Fiscal Services (i to iii)</b>	<b>247</b>	<b>9,941</b>	<b>10,188</b>	<b>840</b>	<b>16,061</b>	<b>16,901</b>	<b>840</b>	<b>22,278</b>	<b>23,118</b>	<b>756</b>	<b>23,513</b>	<b>24,269</b>
i) Collection of Taxes and Duties	247	9,805	10,052	840	15,910	16,750	840	22,125	22,965	756	23,356	24,112
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	136	136	—	151	151	—	153	153	—	157	157
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>131,674</b>	<b>131,674</b>	<b>—</b>	<b>183,324</b>	<b>183,324</b>	<b>—</b>	<b>192,759</b>	<b>192,759</b>	<b>—</b>	<b>202,711</b>	<b>202,711</b>
1 Appropriation for Reduction or Avoidance of Debt	—	7,200	7,200	—	9,600	9,600	—	9,600	9,600	—	13,200	13,200
2 Interest Payments (i to iv)	—	124,474	124,474	—	173,724	173,724	—	183,159	183,159	—	189,511	189,511
i) Interest on Loans from the Centre	—	49,753	49,753	—	80,963	80,963	—	80,963	80,963	—	64,543	64,543
ii) Interest on Internal Debt	—	59,771	59,771	—	72,514	72,514	—	81,949	81,949	—	104,962	104,962
<i>of which</i> : Interest on market loans	—	33,687	33,687	—	36,984	36,984	—	36,984	36,984	—	44,591	44,591
iii) Interest on Small Savings, Provident Funds, etc.	—	14,950	14,950	—	20,247	20,247	—	20,247	20,247	—	20,006	20,006
iv) Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>D Administrative Services (i to v)</b>	<b>1,057</b>	<b>84,791</b>	<b>85,848</b>	<b>2,502</b>	<b>111,700</b>	<b>114,202</b>	<b>2,390</b>	<b>115,759</b>	<b>118,149</b>	<b>1,862</b>	<b>123,319</b>	<b>125,181</b>
i) Secretariat-General Services	1	2,301	2,302	17	3,531	3,548	19	3,536	3,555	11	3,174	3,185
ii) District Administration	—	3,624	3,624	—	4,874	4,874	—	4,874	4,874	—	5,450	5,450
iii) Police	686	62,087	62,773	1,306	83,515	84,821	1,305	85,685	86,990	979	90,112	91,091
iv) Public Works	44	7,325	7,369	125	7,748	7,873	125	7,929	8,054	75	8,559	8,634
v) Others ++	326	9,454	9,780	1,054	12,032	13,086	941	13,735	14,676	797	16,024	16,821
<b>E Pensions</b>	<b>—</b>	<b>77,599</b>	<b>77,599</b>	<b>—</b>	<b>94,922</b>	<b>94,922</b>	<b>—</b>	<b>99,922</b>	<b>99,922</b>	<b>—</b>	<b>109,793</b>	<b>109,793</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>87</b>	<b>87</b>	<b>—</b>	<b>29</b>	<b>29</b>	<b>—</b>	<b>29</b>	<b>29</b>	<b>—</b>	<b>29</b>	<b>29</b>
<i>of which</i> : Payment on account of State Lotteries	—	3	3	—	1	1	—	1	1	—	1	1
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>754</b>	<b>754</b>	<b>—</b>	<b>1,173</b>	<b>1,173</b>	<b>—</b>	<b>1,173</b>	<b>1,173</b>	<b>—</b>	<b>1,375</b>	<b>1,375</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A37

Appendix

## Appendix II : Revenue Expenditure of Individual States (Contd.)

### BIHAR

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A38

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>189,380</b>	<b>1,213,155</b>	<b>1,402,535</b>	<b>173,068</b>	<b>1,275,301</b>	<b>1,448,369</b>	<b>129,231</b>	<b>1,333,994</b>	<b>1,463,225</b>	<b>213,871</b>	<b>1,420,278</b>	<b>1,634,149</b>
<b>I Developmental Expenditure (A + B)</b>	<b>184,039</b>	<b>504,838</b>	<b>688,877</b>	<b>167,485</b>	<b>536,636</b>	<b>704,121</b>	<b>123,646</b>	<b>599,904</b>	<b>723,550</b>	<b>152,110</b>	<b>596,608</b>	<b>748,718</b>
<b>A Social Services (1 to 12)</b>	<b>79,955</b>	<b>390,432</b>	<b>470,387</b>	<b>95,858</b>	<b>420,369</b>	<b>516,227</b>	<b>58,435</b>	<b>462,431</b>	<b>520,866</b>	<b>88,589</b>	<b>461,647</b>	<b>550,236</b>
1 Education, sports, art and culture	29,134	288,966	318,100	25,568	327,999	353,567	26,563	328,130	354,693	24,502	365,307	389,809
2 Medical and public health	10,818	45,629	56,447	10,779	43,138	53,917	10,006	43,952	53,958	9,792	44,766	54,558
3 Family Welfare	17,780	122	17,902	16,057	143	16,200	1,906	14,293	16,199	15,377	150	15,527
4 Water supply and sanitation	1,453	14,518	15,971	411	12,558	12,969	411	12,834	13,245	361	13,321	13,682
5 Housing	—	69	69	—	15	15	—	18	18	—	15	15
6 Urban development	5,740	2,728	8,468	6,367	2,625	8,992	6,368	5,061	11,429	4,311	4,543	8,854
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	4,077	7,286	11,363	4,742	7,332	12,074	2,725	9,353	12,078	4,424	7,506	11,930
8 Labour and Labour welfare	287	3,110	3,397	6,040	3,023	9,063	6,009	3,055	9,064	5,226	3,010	8,236
9 Social Security and Welfare	6,527	14,654	21,181	21,807	11,850	33,657	359	33,972	34,331	19,639	10,470	30,109
10 Nutrition	4,133	—	4,133	4,081	—	4,081	4,081	—	4,081	4,957	—	4,957
11 Relief on account of Natural Calamities	—	11,240	11,240	—	9,448	9,448	—	9,502	9,502	—	10,352	10,352
12 Others*	6	2,110	2,116	6	2,238	2,244	7	2,261	2,268	—	2,207	2,207
<b>B Economic Services (1 to 9)</b>	<b>104,084</b>	<b>114,406</b>	<b>218,490</b>	<b>71,627</b>	<b>116,267</b>	<b>187,894</b>	<b>65,211</b>	<b>137,473</b>	<b>202,684</b>	<b>63,521</b>	<b>134,961</b>	<b>198,482</b>
1 Agriculture and Allied Activities (i to xii)	13,713	24,168	37,881	8,990	24,386	33,376	3,984	30,070	34,054	13,040	24,765	37,805
i) Crop Husbandry	7,003	7,173	14,176	5,340	6,685	12,025	2,059	9,621	11,680	5,775	6,374	12,149
ii) Soil and Water Conservation	1,805	285	2,090	660	287	947	66	881	947	2,900	247	3,147
iii) Animal Husbandry	511	6,287	6,798	512	6,390	6,902	416	6,491	6,907	599	6,355	6,954
iv) Dairy Development	1,112	297	1,409	107	303	410	107	303	410	82	316	398
v) Fisheries	382	773	1,155	382	718	1,100	250	850	1,100	388	786	1,174
vi) Forestry and Wild Life	1,388	3,078	4,466	817	3,085	3,902	254	4,626	4,880	2,249	3,181	5,430
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	665	3,378	4,043	748	3,895	4,643	615	4,028	4,643	626	4,380	5,006
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	835	2,764	3,599	384	2,880	3,264	177	3,121	3,298	406	3,001	3,407
xii) Other Agricultural Programmes	12	133	145	40	143	183	40	149	189	15	125	140
2 Rural Development	70,085	24,028	94,113	50,933	26,489	77,422	50,934	40,066	91,000	29,460	37,149	66,609
3 Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4 Irrigation and Flood Control	5,058	34,338	39,396	6,335	33,122	39,457	5,265	34,192	39,457	18,068	37,074	55,142
<i>Of which:</i>												
i) Major and Medium Irrigation	—	18,624	18,624	—	17,274	17,274	—	17,274	17,274	—	16,986	16,986
ii) Minor Irrigation	2,181	10,346	12,527	2,495	10,535	13,030	2,495	10,535	13,030	16,668	10,940	27,608
iii) Flood Control and Drainage	—	5,369	5,369	—	5,313	5,313	—	5,313	5,313	—	5,293	5,293
5 Energy	10,389	—	10,389	350	—	350	394	—	394	174	—	174
<i>of which : Power</i>	9,989	—	9,989	—	—	—	—	—	—	—	—	—
6 Industry and Minerals (i to iii)	2,143	2,870	5,013	2,242	2,781	5,023	2,065	3,211	5,276	1,200	2,765	3,965
i) Village and Small Industries	1,278	1,231	2,509	1,490	1,147	2,637	1,343	1,435	2,778	890	1,185	2,075
ii) Industries@	865	1,639	2,504	752	1,634	2,386	722	1,776	2,498	310	1,580	1,890
iii) Others**	—	—	—	—	—	—	—	—	341	—	—	—

## Appendix II : Revenue Expenditure of Individual States (Contd.)

### BIHAR

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	294	22,415	22,709	243	22,700	22,943	243	22,893	23,136	268	24,805	25,073
i) Roads and Bridges	194	22,263	22,457	191	22,551	22,742	192	22,705	22,897	200	24,657	24,857
ii) Others @@	100	152	252	52	149	201	51	188	239	68	148	216
8 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—
9 General Economic Services (i to iv)	2,402	6,587	8,989	2,534	6,789	9,323	2,327	7,042	9,369	1,311	8,403	9,714
i) Secretariat - Economic Services	—	1,369	1,369	—	1,335	1,335	—	1,353	1,353	—	1,384	1,384
ii) Tourism	300	219	519	399	276	675	411	292	703	—	258	258
iii) Civil Supplies	1,395	3,444	4,839	1,556	3,783	5,339	1,556	3,783	5,339	1,121	4,604	5,725
iv) Others +	707	1,555	2,262	579	1,395	1,974	360	1,614	1,974	190	2,157	2,347
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>5,341</b>	<b>708,092</b>	<b>713,433</b>	<b>5,583</b>	<b>738,259</b>	<b>743,842</b>	<b>5,585</b>	<b>733,684</b>	<b>739,269</b>	<b>61,761</b>	<b>823,233</b>	<b>884,994</b>
<b>A Organs of State</b>	<b>681</b>	<b>22,510</b>	<b>23,191</b>	<b>1,006</b>	<b>25,410</b>	<b>26,416</b>	<b>1,006</b>	<b>26,179</b>	<b>27,185</b>	<b>40,078</b>	<b>1,340</b>	<b>41,418</b>
<b>B Fiscal Services (i to iii)</b>	<b>2,934</b>	<b>18,266</b>	<b>21,200</b>	<b>2,454</b>	<b>18,410</b>	<b>20,864</b>	<b>2,454</b>	<b>18,990</b>	<b>21,444</b>	<b>19,529</b>	<b>2,519</b>	<b>22,048</b>
i) Collection of Taxes and Duties	2,934	18,014	20,948	2,454	18,157	20,611	2,454	18,597	21,051	19,529	2,204	21,733
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	252	252	—	253	253	—	393	393	—	315	315
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>321,591</b>	<b>321,591</b>	<b>—</b>	<b>341,683</b>	<b>341,683</b>	<b>—</b>	<b>332,362</b>	<b>332,362</b>	<b>—</b>	<b>425,961</b>	<b>425,961</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	40,000	40,000
2 Interest Payments (i to iv)	—	321,591	321,591	—	341,683	341,683	—	332,362	332,362	—	385,961	385,961
i) Interest on Loans from the Centre	—	158,334	158,334	—	157,814	157,814	—	140,677	140,677	—	153,683	153,683
ii) Interest on Internal Debt of which: Interest on market loans	—	118,183	118,183	—	135,360	135,360	—	143,176	143,176	—	169,156	169,156
iii) Interest on Small Savings, Provident Funds, etc.	—	44,700	44,700	—	48,140	48,140	—	48,140	48,140	—	62,754	62,754
iv) Others	—	374	374	—	369	369	—	369	369	—	368	368
<b>D Administrative Services (i to v)</b>	<b>1,726</b>	<b>141,768</b>	<b>143,494</b>	<b>2,123</b>	<b>132,156</b>	<b>134,279</b>	<b>2,125</b>	<b>135,433</b>	<b>137,558</b>	<b>2,154</b>	<b>149,401</b>	<b>151,555</b>
i) Secretariat-General Services	189	4,930	5,119	137	4,740	4,877	139	4,828	4,967	69	4,191	4,260
ii) District Administration	446	7,888	8,334	1,036	8,800	9,836	1,036	8,814	9,850	191	9,465	9,656
iii) Police	360	101,746	102,106	265	90,852	91,117	265	93,820	94,085	1,076	107,084	108,160
iv) Public Works	—	10,001	10,001	—	9,689	9,689	—	9,717	9,717	—	10,547	10,547
v) Others ++	731	17,203	17,934	685	18,075	18,760	685	18,254	18,939	818	18,114	18,932
<b>E Pensions</b>	<b>—</b>	<b>203,914</b>	<b>203,914</b>	<b>—</b>	<b>220,000</b>	<b>220,000</b>	<b>—</b>	<b>220,120</b>	<b>220,120</b>	<b>—</b>	<b>243,412</b>	<b>243,412</b>
<b>F Miscellaneous General Services of which : Payment on account of State Lotteries</b>	<b>—</b>	<b>43</b>	<b>43</b>	<b>—</b>	<b>600</b>	<b>600</b>	<b>—</b>	<b>600</b>	<b>600</b>	<b>—</b>	<b>600</b>	<b>600</b>
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>225</b>	<b>225</b>	<b>—</b>	<b>406</b>	<b>406</b>	<b>—</b>	<b>406</b>	<b>406</b>	<b>—</b>	<b>437</b>	<b>437</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>



## Appendix II : Revenue Expenditure of Individual States (Contd.)

### CHHATTISGARH

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	584	17,585	18,170	1,550	15,598	17,148	1,031	15,530	16,561	1,104	12,939	14,043
i) Roads and Bridges	584	17,556	18,140	1,550	15,538	17,088	1,031	15,470	16,501	1,104	12,879	13,983
ii) Others @@	—	30	30	—	60	60	—	60	60	—	60	60
8 Science, Technology and Environment	—	58	58	73	49	122	73	49	122	73	48	121
9 General Economic Services (i to iv)	328	581	909	527	831	1,358	657	782	1,439	1,352	886	2,238
i) Secretariat - Economic Services	—	118	118	—	149	149	26	232	258	—	278	278
ii) Tourism	324	—	324	501	—	501	600	—	600	1,325	—	1,325
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others +	4	463	467	26	682	708	31	550	581	27	607	635
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>47</b>	<b>183,838</b>	<b>183,886</b>	<b>840</b>	<b>225,530</b>	<b>226,370</b>	<b>1,190</b>	<b>207,167</b>	<b>208,358</b>	<b>1,524</b>	<b>248,670</b>	<b>250,194</b>
<b>A Organs of State</b>	—	<b>4,077</b>	<b>4,077</b>	—	<b>6,111</b>	<b>6,111</b>	—	<b>8,180</b>	<b>8,180</b>	<b>54</b>	<b>9,305</b>	<b>9,359</b>
<b>B Fiscal Services (i to iii)</b>	<b>899</b>	<b>10,931</b>	<b>11,831</b>	<b>631</b>	<b>13,333</b>	<b>13,964</b>	<b>611</b>	<b>14,209</b>	<b>14,821</b>	<b>702</b>	<b>15,152</b>	<b>15,853</b>
i) Collection of Taxes and Duties	899	10,855	11,755	631	13,233	13,864	611	14,025	14,636	702	15,041	15,743
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	76	76	—	100	100	—	184	184	—	111	111
<b>C Interest Payments and Servicing     of Debt (1 + 2)</b>	—	<b>85,286</b>	<b>85,286</b>	—	<b>105,352</b>	<b>105,352</b>	—	<b>99,237</b>	<b>99,237</b>	—	<b>114,533</b>	<b>114,533</b>
1 Appropriation for Reduction or Avoidance of Debt	—	4,300	4,300	—	5,600	5,600	—	5,600	5,600	—	7,800	7,800
2 Interest Payments (i to iv)	—	80,986	80,986	—	99,752	99,752	—	93,637	93,637	—	106,733	106,733
i) Interest on Loans from the Centre	—	38,791	38,791	—	42,178	42,178	—	32,318	32,318	—	33,040	33,040
ii) Interest on Internal Debt	—	32,757	32,757	—	43,811	43,811	—	41,395	41,395	—	52,717	52,717
<i>of which:</i> Interest on market loans	—	19,097	19,097	—	21,225	21,225	—	19,707	19,707	—	21,879	21,879
iii) Interest on Small Savings, Provident Funds, etc.	—	9,438	9,438	—	8,540	8,540	—	8,540	8,540	—	9,592	9,592
iv) Others	—	—	—	—	5,223	5,223	—	11,384	11,384	—	11,384	11,384
<b>D Administrative Services (i to v)</b>	<b>-852</b>	<b>44479</b>	<b>43627</b>	<b>209</b>	<b>60642</b>	<b>60851</b>	<b>579</b>	<b>45453</b>	<b>46032</b>	<b>769</b>	<b>64547</b>	<b>65315</b>
i) Secretariat-General Services	—	2,052	2,052	—	2,599	2,599	370	2,280	2,650	560	2,540	3,100
ii) District Administration	—	3,579	3,579	—	4,463	4,463	—	4,744	4,744	—	5,156	5,156
iii) Police	116	29,155	29,271	189	29,176	29,365	189	28,954	29,143	189	31,789	31,978
iv) Public Works	-1069.39	4,718	3,649	—	2,215	2,215	—	2,394	2,394	—	2,220	2,220
v) Others ++	102	4,974	5,076	20	22,189	22,209	20	7,082	7,102	20	22,842	22,862
<b>E Pensions</b>	—	<b>39,057</b>	<b>39,057</b>	—	<b>40,073</b>	<b>40,073</b>	—	<b>40,073</b>	<b>40,073</b>	—	<b>45,120</b>	<b>45,120</b>
<b>F Miscellaneous General Services</b>	—	<b>7</b>	<b>7</b>	—	<b>19</b>	<b>19</b>	—	<b>15</b>	<b>15</b>	—	<b>15</b>	<b>15</b>
<i>of which :</i> Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	<b>16,164</b>	<b>16,164</b>	—	<b>24,851</b>	<b>24,851</b>	—	<b>26,350</b>	<b>26,350</b>	—	<b>25,277</b>	<b>25,277</b>
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

A41

Appendix





## Appendix II : Revenue Expenditure of Individual States (Contd.)

### GOA

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	564	4,444	5,008	516	5,211	5,727	758	5,794	6,552	680	5,115	5,795
i) Roads and Bridges	304	2,534	2,838	205	3,332	3,537	335	3,767	4,102	155	3,242	3,397
ii) Others @@	260	1,910	2,170	311	1,879	2,190	423	2,027	2,450	525	1,873	2,398
8 Science, Technology and Environment	112	—	112	331	—	331	349	—	349	838	—	838
9 General Economic Services (i to iv)	1,337	815	2,153	1,420	902	2,322	2,272	1,060	3,333	2,580	1,147	3,727
i) Secretariat - Economic Services	7	265	272	10	326	336	10	449	459	112	465	577
ii) Tourism	1,288	259	1,547	1,288	252	1,540	2,237	216	2,453	2,435	249	2,684
iii) Civil Supplies	—	77	77	1	78	79	2	81	83	2	82	84
iv) Others +	42	215	257	121	246	367	24	313	337	31	351	382
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>380</b>	<b>90,772</b>	<b>91,152</b>	<b>722</b>	<b>126,050</b>	<b>126,772</b>	<b>808</b>	<b>59,577</b>	<b>60,384</b>	<b>1,165</b>	<b>129,848</b>	<b>131,013</b>
<b>A Organs of State</b>	—	<b>1,754</b>	<b>1,754</b>	—	<b>1,683</b>	<b>1,683</b>	<b>55</b>	<b>1,902</b>	<b>1,956</b>	<b>58</b>	<b>1,948</b>	<b>2,006</b>
<b>B Fiscal Services (i to iii)</b>	<b>157</b>	<b>932</b>	<b>1,089</b>	<b>421</b>	<b>1,023</b>	<b>1,445</b>	<b>469</b>	<b>1,013</b>	<b>1,483</b>	<b>677</b>	<b>1,068</b>	<b>1,745</b>
i) Collection of Taxes and Duties	157	924	1,080	421	1,011	1,433	469	1,000	1,469	677	1,053	1,730
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	9	9	—	12	12	—	13	13	—	15	15
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	—	<b>29,186</b>	<b>29,186</b>	—	<b>32,295</b>	<b>32,295</b>	—	<b>33,060</b>	<b>33,060</b>	—	<b>34,611</b>	<b>34,611</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	2,202	2,202	—	2,202	2,202	—	2,000	2,000
2 Interest Payments (i to iv)	—	29,186	29,186	—	30,093	30,093	—	30,858	30,858	—	32,611	32,611
i) Interest on Loans from the Centre	—	10,927	10,927	—	11,098	11,098	—	9,316	9,316	—	10,792	10,792
ii) Interest on Internal Debt of which: Interest on market loans	—	13,531	13,531	—	13,787	13,787	—	16,009	16,009	—	16,640	16,640
iii) Interest on Small Savings, Provident Funds, etc.	—	5,589	5,589	—	6,515	6,515	—	6,897	6,897	—	6,909	6,909
iv) Others	—	3,696	3,696	—	4,065	4,065	—	3,874	3,874	—	3,874	3,874
v) Others	—	1,032	1,032	—	1,143	1,143	—	1,659	1,659	—	1,305	1,305
<b>D Administrative Services (i to v)</b>	<b>223</b>	<b>9,513</b>	<b>9,736</b>	<b>301</b>	<b>10,316</b>	<b>10,617</b>	<b>284</b>	<b>11,190</b>	<b>11,473</b>	<b>430</b>	<b>11,205</b>	<b>11,635</b>
i) Secretariat-General Services	—	648	648	—	702	702	—	830	830	—	735	735
ii) District Administration	—	978	978	—	974	974	—	988	988	—	950	950
iii) Police	—	4,596	4,596	—	4,935	4,935	—	5,377	5,377	150	5,392	5,542
iv) Public Works	75	1,762	1,836	80	2,066	2,146	80	2,298	2,378	80	2,279	2,359
v) Others ++	149	1,529	1,678	221	1,639	1,860	204	1,696	1,900	200	1,850	2,050
<b>E Pensions</b>	—	<b>13,789</b>	<b>13,789</b>	—	<b>12,064</b>	<b>12,064</b>	—	<b>12,064</b>	<b>12,064</b>	—	<b>12,370</b>	<b>12,370</b>
<b>F Miscellaneous General Services</b>	—	<b>35,598</b>	<b>35,598</b>	—	<b>68,669</b>	<b>68,669</b>	—	<b>348</b>	<b>348</b>	—	<b>68,646</b>	<b>68,646</b>
of which : Payment on account of State Lotteries	—	35,507	35,507	—	68,363	68,363	—	42	42	—	68,340	68,340
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

A43

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**GUJARAT**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A44

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>206,679</b>	<b>1,937,334</b>	<b>2,144,013</b>	<b>350,127</b>	<b>2,056,097</b>	<b>2,406,224</b>	<b>365,647</b>	<b>1,995,096</b>	<b>2,360,743</b>	<b>344,584</b>	<b>2,034,049</b>	<b>2,378,633</b>
<b>I Developmental Expenditure (A + B)</b>	<b>199,253</b>	<b>1,104,098</b>	<b>1,303,351</b>	<b>342,982</b>	<b>1,169,615</b>	<b>1,512,597</b>	<b>354,580</b>	<b>1,105,090</b>	<b>1,459,670</b>	<b>332,096</b>	<b>1,083,791</b>	<b>1,415,887</b>
<b>A Social Services (1 to 12)</b>	<b>109,499</b>	<b>544,421</b>	<b>653,920</b>	<b>182,433</b>	<b>624,660</b>	<b>807,093</b>	<b>174,861</b>	<b>536,020</b>	<b>710,881</b>	<b>171,508</b>	<b>529,618</b>	<b>701,126</b>
1 Education, sports, art and culture	17,820	344,577	362,397	43,495	339,435	382,930	40,155	327,387	367,542	48,853	321,093	369,946
2 Medical and public health	12,397	59,534	71,931	20,853	55,618	76,471	18,572	57,014	75,586	21,217	56,239	77,456
3 Family Welfare	444	12,312	12,756	1,622	10,449	12,071	1,438	10,458	11,896	1,623	10,399	12,022
4 Water supply and sanitation	9,119	9,392	18,511	10,374	10,483	20,857	12,015	10,520	22,535	10,454	10,163	20,617
5 Housing	13,577	6,212	19,789	26,856	21,148	48,004	35,748	6,553	42,301	21,638	7,134	28,772
6 Urban development	5,958	25,698	31,656	10,897	26,948	37,845	7,937	32,009	39,946	11,962	22,857	34,819
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	23,562	16,219	39,781	33,099	17,546	50,645	29,390	20,888	50,278	26,939	19,877	46,816
8 Labour and Labour welfare	4,032	8,236	12,268	10,046	8,485	18,531	4,040	8,222	12,262	3,642	8,460	12,102
9 Social Security and Welfare	6,967	18,465	25,432	7,465	9,841	17,306	7,260	9,760	17,020	8,173	17,414	25,587
10 Nutrition	14,987	8,338	23,325	16,685	9,488	26,173	17,234	13,680	30,914	15,898	13,896	29,794
11 Relief on account of Natural Calamities	—	31,931	31,931	—	111,483	111,483	—	35,540	35,540	—	38,374	38,374
12 Others*	636	3,507	4,143	1,041	3,736	4,777	1,072	3,989	5,061	1,109	3,712	4,821
<b>B Economic Services (1 to 9)</b>	<b>89,754</b>	<b>559,677</b>	<b>649,431</b>	<b>160,549</b>	<b>544,955</b>	<b>705,504</b>	<b>179,719</b>	<b>569,070</b>	<b>748,789</b>	<b>160,588</b>	<b>554,173</b>	<b>714,761</b>
1 Agriculture and Allied Activities (i to xii)	19,206	43,849	63,055	41,013	44,360	85,373	31,221	44,430	75,651	36,942	47,824	84,766
i) Crop Husbandry	9,848	11,580	21,428	27,138	11,877	39,015	17,685	11,342	29,027	23,536	14,364	37,900
ii) Soil and Water Conservation	2,871	1,163	4,034	4,404	872	5,276	4,404	875	5,279	3,689	816	4,505
iii) Animal Husbandry	1,771	5,878	7,649	1,955	5,215	7,170	1,944	5,718	7,662	1,989	6,020	8,009
iv) Dairy Development	64	33	97	104	45	149	104	30	134	116	45	161
v) Fisheries	853	940	1,793	998	2,959	3,957	922	2,903	3,825	1,014	3,146	4,160
vi) Forestry and Wild Life	1,523	10,800	12,323	2,891	11,168	14,059	2,621	11,176	13,797	3,261	11,233	14,494
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	4	1,169	1,173	4	1,142	1,146	4	1,259	1,263	12	1,195	1,207
ix) Agricultural Research and Education	1,471	8,684	10,155	1,895	7,887	9,782	1,895	7,953	9,848	1,924	7,759	9,683
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	801	3,473	4,274	1,619	3,071	4,690	1,641	3,044	4,685	1,396	3,118	4,514
xii) Other Agricultural Programmes	—	129	129	5	124	129	1	130	131	5	128	133
2 Rural Development	32,993	24,898	57,891	44,049	51,182	95,231	43,080	19,497	62,577	58,084	20,209	78,293
3 Special Area Programmes	254	2,269	2,523	593	2,127	2,720	594	2,311	2,905	550	2,404	2,954
4 Irrigation and Flood Control	7,536	186,412	193,948	12,257	200,062	212,319	12,246	216,388	228,634	5,330	225,240	230,570
<i>Of which:</i>												
i) Major and Medium Irrigation	578	180,173	180,751	1,128	193,617	194,745	1,255	210,144	211,399	1,295	218,855	220,150
ii) Minor Irrigation	6,306	5,935	12,241	10,222	5,838	16,060	10,174	5,840	16,014	3,453	5,944	9,397
iii) Flood Control and Drainage	104	230	334	302	523	825	219	373	592	266	418	684
5 Energy	5,147	216,789	221,936	21,254	164,185	185,439	59,615	204,493	264,108	23,799	177,820	201,619
<i>of which : Power</i>	5,074	216,789	221,863	21,158	164,185	185,343	59,519	204,493	264,012	23,715	177,820	201,535
6 Industry and Minerals (i to iii)	14,278	12,394	26,672	26,857	10,885	37,742	17,820	7,012	24,832	21,567	5,768	27,335
i) Village and Small Industries	9,231	3,328	12,559	10,232	3,183	13,415	7,240	3,163	10,403	8,648	2,798	11,446
ii) Industries@	5,047	9,061	14,108	16,625	7,701	24,326	10,580	3,844	14,424	12,919	2,970	15,889
iii) Others**	—	5	5	—	1	1	—	5	5	—	—	—

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**GUJARAT**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	8,416	57,417	65,833	8,638	53,253	61,891	9,877	52,440	62,317	7,614	56,697	64,311
i) Roads and Bridges	8,416	42,948	51,364	8,638	37,486	46,124	9,877	34,296	44,173	7,614	39,841	47,455
ii) Others @@	—	14,469	14,469	—	15,767	15,767	—	18,144	18,144	—	16,856	16,856
8 Science, Technology and Environment	350	20	370	2,833	26	2,859	2,805	56	2,861	3,360	107	3,467
9 General Economic Services (i to iv)	1,574	15,629	17,203	3,055	18,875	21,930	2,461	22,443	24,904	3,342	18,104	21,446
i) Secretariat - Economic Services	161	2,433	2,594	549	2,883	3,432	379	2,676	3,055	1,133	2,643	3,776
ii) Tourism	974	566	1,540	1,723	1,110	2,833	1,317	665	1,982	1,516	229	1,745
iii) Civil Supplies	193	11,241	11,434	298	13,468	13,766	298	17,661	17,959	248	13,794	14,042
iv) Others +	246	1,389	1,635	485	1,414	1,899	467	1,441	1,908	445	1,438	1,883
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>7,426</b>	<b>822,822</b>	<b>830,248</b>	<b>7,145</b>	<b>877,296</b>	<b>884,441</b>	<b>11,067</b>	<b>879,974</b>	<b>891,041</b>	<b>12,488</b>	<b>940,998</b>	<b>953,486</b>
<b>A Organs of State</b>	—	<b>20,065</b>	<b>20,065</b>	<b>1,173</b>	<b>14,284</b>	<b>15,457</b>	<b>38</b>	<b>16,797</b>	<b>16,835</b>	<b>224</b>	<b>23,613</b>	<b>23,837</b>
<b>B Fiscal Services (i to iii)</b>	<b>380</b>	<b>15,600</b>	<b>15,980</b>	<b>462</b>	<b>16,098</b>	<b>16,560</b>	<b>425</b>	<b>15,660</b>	<b>16,085</b>	<b>691</b>	<b>16,893</b>	<b>17,584</b>
i) Collection of Taxes and Duties	380	15,351	15,731	462	15,834	16,296	425	15,410	15,835	691	16,624	17,315
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	249	249	—	264	264	—	250	250	—	269	269
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>383</b>	<b>494,493</b>	<b>494,876</b>	—	<b>554,223</b>	<b>554,223</b>	<b>1,818</b>	<b>568,855</b>	<b>570,673</b>	<b>273</b>	<b>599,984</b>	<b>600,257</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	7,000	7,000	—	8,400	8,400
2 Interest Payments (i to iv)	383	494,493	494,876	—	554,223	554,223	1,818	561,855	563,673	273	591,584	591,857
i) Interest on Loans from the Centre	—	226,996	226,996	—	217,601	217,601	—	217,118	217,118	—	171,504	171,504
ii) Interest on Internal Debt of which: Interest on market loans	—	205,580	205,580	—	272,735	272,735	—	283,284	283,284	—	356,921	356,921
iii) Interest on Small Savings, Provident Funds, etc.	—	89,293	89,293	—	86,045	86,045	—	88,894	88,894	—	113,354	113,354
iv) Others	—	28,113	28,113	—	29,767	29,767	—	28,120	28,120	—	31,653	31,653
v) Others ++	383	33,804	34,187	—	34,120	34,120	1,818	33,333	35,151	273	31,506	31,779
<b>D Administrative Services (i to v)</b>	<b>6,657</b>	<b>112,768</b>	<b>119,425</b>	<b>5,510</b>	<b>108,856</b>	<b>114,366</b>	<b>8,786</b>	<b>111,939</b>	<b>120,725</b>	<b>11,300</b>	<b>113,174</b>	<b>124,474</b>
i) Secretariat-General Services	4,011	3,476	7,487	3,938	3,891	7,829	3,908	3,574	7,482	3,828	4,343	8,171
ii) District Administration	189	7,224	7,413	237	4,331	4,568	278	7,452	7,730	368	9,645	10,013
iii) Police	2,341	76,188	78,529	1,241	70,982	72,223	4,512	73,062	77,574	6,595	70,851	77,446
iv) Public Works	—	9,476	9,476	1	13,537	13,538	1	12,884	12,885	1	12,855	12,856
v) Others ++	116	16,404	16,520	93	16,115	16,208	87	14,967	15,054	508	15,480	15,988
<b>E Pensions</b>	—	<b>158,833</b>	<b>158,833</b>	—	<b>155,203</b>	<b>155,203</b>	—	<b>154,047</b>	<b>154,047</b>	—	<b>162,160</b>	<b>162,160</b>
<b>F Miscellaneous General Services</b>	<b>6</b>	<b>21,063</b>	<b>21,069</b>	—	<b>28,632</b>	<b>28,632</b>	—	<b>12,676</b>	<b>12,676</b>	—	<b>25,174</b>	<b>25,174</b>
of which : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	<b>10,414</b>	<b>10,414</b>	—	<b>9,186</b>	<b>9,186</b>	—	<b>10,032</b>	<b>10,032</b>	—	<b>9,260</b>	<b>9,260</b>
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

A45

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**HARYANA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	1,102	58,148	59,250	5	66,248	66,253	5	68,700	68,705	105	71,916	72,021
i) Roads and Bridges	1,047	7,945	8,992	—	13,879	13,879	—	12,791	12,791	—	13,516	13,516
ii) Others @@	55	50,203	50,258	5	52,369	52,374	5	55,909	55,914	105	58,400	58,505
8 Science, Technology and Environment	368	40	408	396	43	439	687	45	732	595	47	642
9 General Economic Services (i to iv)	1,317	1,372	2,689	1,635	1,458	3,093	1,628	1,447	3,075	1,624	1,441	3,065
i) Secretariat - Economic Services	1,247	616	1,863	1,520	629	2,149	1,505	647	2,152	1,506	632	2,138
ii) Tourism	—	156	156	—	165	165	—	158	158	—	162	162
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others +	70	600	670	115	664	779	123	642	765	118	646	764
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>3,323</b>	<b>396,208</b>	<b>399,531</b>	<b>3,023</b>	<b>441,111</b>	<b>444,134</b>	<b>3,177</b>	<b>447,602</b>	<b>450,779</b>	<b>3,810</b>	<b>510,257</b>	<b>514,066</b>
<b>A Organs of State</b>	<b>75</b>	<b>8,179</b>	<b>8,254</b>	<b>249</b>	<b>8,476</b>	<b>8,725</b>	<b>142</b>	<b>9,175</b>	<b>9,317</b>	<b>779</b>	<b>10,665</b>	<b>11,444</b>
<b>B Fiscal Services (i to iii)</b>	<b>238</b>	<b>9,548</b>	<b>9,786</b>	<b>38</b>	<b>9,609</b>	<b>9,647</b>	<b>42</b>	<b>10,145</b>	<b>10,187</b>	<b>23</b>	<b>10,071</b>	<b>10,094</b>
i) Collection of Taxes and Duties	238	9,158	9,396	38	9,027	9,065	42	9,567	9,609	23	9,473	9,496
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	390	390	—	582	582	—	578	578	—	599	599
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>194,597</b>	<b>194,597</b>	<b>—</b>	<b>224,361</b>	<b>224,361</b>	<b>—</b>	<b>221,606</b>	<b>221,606</b>	<b>—</b>	<b>253,981</b>	<b>253,981</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	2,300	2,300	—	2,980	2,980	—	5,187	5,187
2 Interest Payments (i to iv)	—	194,597	194,597	—	222,061	222,061	—	218,626	218,626	—	248,794	248,794
i) Interest on Loans from the Centre	—	69,526	69,526	—	70,408	70,408	—	63,084	63,084	—	45,411	45,411
ii) Interest on Internal Debt of which: Interest on market loans	—	84,247	84,247	—	103,827	103,827	—	114,835	114,835	—	159,062	159,062
iii) Interest on Small Savings, Provident Funds, etc.	—	38,820	38,820	—	45,710	45,710	—	38,557	38,557	—	42,151	42,151
iv) Others	—	2,004	2,004	—	2,117	2,117	—	2,169	2,169	—	2,170	2,170
<b>D Administrative Services (i to v)</b>	<b>3,011</b>	<b>65,877</b>	<b>68,888</b>	<b>2,736</b>	<b>67,768</b>	<b>70,504</b>	<b>2,993</b>	<b>69,663</b>	<b>72,657</b>	<b>3,008</b>	<b>75,498</b>	<b>78,506</b>
i) Secretariat-General Services	170	2,773	2,943	—	3,043	3,043	—	3,076	3,076	—	3,137	3,137
ii) District Administration	—	3,990	3,990	—	4,146	4,146	—	4,257	4,257	—	5,275	5,275
iii) Police	—	47,169	47,169	—	50,526	50,526	—	51,921	51,921	—	56,091	56,091
iv) Public Works	2,553	5,412	7,965	2,636	2,667	5,303	2,841	2,511	5,352	2,930	2,633	5,563
v) Others ++	288	6,533	6,821	100	7,386	7,486	153	7,899	8,052	78	8,362	8,440
<b>E Pensions</b>	<b>—</b>	<b>74,591</b>	<b>74,591</b>	<b>—</b>	<b>82,480</b>	<b>82,480</b>	<b>—</b>	<b>81,000</b>	<b>81,000</b>	<b>—</b>	<b>87,500</b>	<b>87,500</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>43,415</b>	<b>43,415</b>	<b>—</b>	<b>48,417</b>	<b>48,417</b>	<b>—</b>	<b>56,013</b>	<b>56,013</b>	<b>—</b>	<b>72,541</b>	<b>72,541</b>
of which : Payment on account of State Lotteries	—	43,345	43,345	—	48,382	48,382	—	55,912	55,912	—	72,460	72,460
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>563</b>	<b>563</b>	<b>—</b>	<b>3,242</b>	<b>3,242</b>	<b>—</b>	<b>5,272</b>	<b>5,272</b>	<b>—</b>	<b>8,102</b>	<b>8,102</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A47

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**HIMACHAL PRADESH**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A48

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>133,339</b>	<b>380,777</b>	<b>514,116</b>	<b>72,382</b>	<b>509,642</b>	<b>582,024</b>	<b>72,401</b>	<b>468,551</b>	<b>540,952</b>	<b>91,113</b>	<b>487,994</b>	<b>579,107</b>
<b>I Developmental Expenditure (A + B)</b>	<b>129,619</b>	<b>165,867</b>	<b>295,486</b>	<b>70,161</b>	<b>219,064</b>	<b>289,225</b>	<b>70,179</b>	<b>214,045</b>	<b>284,224</b>	<b>89,667</b>	<b>200,728</b>	<b>290,395</b>
<b>A Social Services (1 to 12)</b>	<b>74,561</b>	<b>86,325</b>	<b>160,886</b>	<b>41,879</b>	<b>141,643</b>	<b>183,522</b>	<b>43,148</b>	<b>135,169</b>	<b>178,317</b>	<b>47,937</b>	<b>131,643</b>	<b>179,580</b>
1 Education, sports, art and culture	43,966	49,773	93,739	9,889	88,884	98,773	9,812	91,245	101,057	11,461	91,588	103,049
2 Medical and public health	11,610	12,931	24,541	14,346	21,992	36,338	14,346	13,052	27,398	12,615	13,413	26,028
3 Family Welfare	3,014	209	3,223	2,937	287	3,224	2,937	218	3,155	3,034	224	3,258
4 Water supply and sanitation	6,112	11,948	18,060	6,588	14,336	20,924	7,380	14,342	21,722	6,688	13,129	19,817
5 Housing	465	360	825	897	349	1,246	897	341	1,238	1,302	386	1,688
6 Urban development	1,215	23	1,238	742	1,874	2,616	770	1,746	2,516	2,629	457	3,086
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	942	320	1,262	1,072	602	1,674	1,073	606	1,679	2,005	608	2,613
8 Labour and Labour welfare	416	950	1,366	125	1,266	1,391	125	1,253	1,378	117	1,308	1,425
9 Social Security and Welfare	5,191	2,793	7,984	3,375	6,151	9,526	3,900	6,484	10,384	6,196	4,342	10,538
10 Nutrition	1,090	—	1,090	1,131	—	1,131	1,131	—	1,131	1,094	—	1,094
11 Relief on account of Natural Calamities	—	6,280	6,280	—	5,000	5,000	—	5,000	5,000	—	5,286	5,286
12 Others*	540	738	1,278	777	902	1,679	777	882	1,659	796	902	1,698
<b>B Economic Services (1 to 9)</b>	<b>55,058</b>	<b>79,542</b>	<b>134,600</b>	<b>28,282</b>	<b>77,421</b>	<b>105,703</b>	<b>27,031</b>	<b>78,876</b>	<b>105,907</b>	<b>41,730</b>	<b>69,085</b>	<b>110,815</b>
1 Agriculture and Allied Activities (i to xii)	23,516	34,988	58,504	12,404	27,551	39,955	11,190	27,694	38,884	14,725	23,634	38,359
i) Crop Husbandry	7,102	2,740	9,842	3,038	5,722	8,760	3,039	5,518	8,557	2,644	5,390	8,034
ii) Soil and Water Conservation	1,891	476	2,367	1,683	1,287	2,970	1,486	1,237	2,723	1,789	1,227	3,016
iii) Animal Husbandry	2,968	2,817	5,785	1,140	5,200	6,340	1,140	4,828	5,968	1,250	4,745	5,995
iv) Dairy Development	481	17	498	71	327	398	71	347	418	65	327	392
v) Fisheries	201	247	448	87	363	450	103	349	452	84	353	437
vi) Forestry and Wild Life	6,971	25,849	32,820	6,054	8,672	14,726	5,021	8,927	13,948	5,486	8,466	13,952
vii) Plantations	23	28	51	6	58	64	6	58	64	3	49	52
viii) Food Storage and Warehousing	273	366	639	45	585	630	45	582	627	70	415	485
ix) Agricultural Research and Education	3,200	1,597	4,797	103	4,221	4,324	102	4,779	4,881	3,185	1,597	4,782
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	369	851	1,220	177	1,116	1,293	177	1,069	1,246	149	1,065	1,214
xii) Other Agricultural Programmes	37	—	37	—	—	—	—	—	—	—	—	—
2 Rural Development	6,115	2,977	9,092	2,747	6,226	8,973	2,747	6,563	9,310	4,714	4,724	9,438
3 Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4 Irrigation and Flood Control	4,010	2,995	7,005	25	6,147	6,172	24	6,478	6,502	861	5,604	6,465
Of which:												
i) Major and Medium Irrigation	148	200	348	—	215	215	—	215	215	240	215	455
ii) Minor Irrigation	3,843	2,795	6,638	11	5,932	5,943	11	6,263	6,274	571	5,389	5,960
iii) Flood Control and Drainage	-16	—	-16	—	—	—	—	—	—	25	—	25
5 Energy	3,249	9,843	13,092	6,208	233	6,440	6,208	233	6,440	5,881	328	6,209
of which : Power	2,974	9,843	12,817	6,092	83	6,175	6,092	83	6,175	5,750	72	5,822
6 Industry and Minerals (i to iii)	3,413	803	4,216	1,710	781	2,491	1,674	1,492	3,166	910	4,502	5,412
i) Village and Small Industries	1,212	191	1,403	665	338	1,003	629	749	1,378	859	788	1,647
ii) Industries@	2,108	403	2,511	1,031	136	1,167	1,031	456	1,487	38	3,422	3,460
iii) Others**	93	209	302	14	307	321	14	287	300	13	292	305

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**HIMACHAL PRADESH**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	9,272	26,730	36,002	181	34,696	34,877	181	34,640	34,821	6,326	28,490	34,816
i) Roads and Bridges	9,182	19,676	28,858	175	31,899	32,074	175	31,843	32,018	6220	25599	31,819
ii) Others @@	90	7,054	7,144	6	2,797	2,803	6	2,797	2,803	106	2891	2,997
8 Science, Technology and Environment	332	—	332	49	34	83	49	10	59	48	10	58
9 General Economic Services (i to iv)	5,151	1,206	6,357	4,958	1,753	6,711	4,958	1,766	6,724	8,265	1,793	10,058
i) Secretariat - Economic Services	4,686	413	5,099	4,759	688	5,447	4,759	668	5,427	8072	687	8,759
ii) Tourism	316	24	340	187	141	328	187	181	368	185	165	350
iii) Civil Supplies	58	469	527	—	546	546	—	534	534	—	549	549
iv) Others +	91	300	391	12	378	390	12	383	395	8	392	400
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>3,720</b>	<b>209,347</b>	<b>213,067</b>	<b>2,221</b>	<b>290,291</b>	<b>292,512</b>	<b>2,222</b>	<b>254,219</b>	<b>256,441</b>	<b>1,446</b>	<b>286,979</b>	<b>288,425</b>
<b>A Organs of State</b>	<b>31</b>	<b>4,762</b>	<b>4,793</b>	<b>93</b>	<b>4,630</b>	<b>4,723</b>	<b>93</b>	<b>5,167</b>	<b>5,260</b>	<b>180</b>	<b>4843</b>	<b>5,023</b>
<b>B Fiscal Services (i to iii)</b>	<b>1,674</b>	<b>4,914</b>	<b>6,588</b>	<b>636</b>	<b>6,413</b>	<b>7,049</b>	<b>636</b>	<b>6,597</b>	<b>7,233</b>	<b>84</b>	<b>6,654</b>	<b>6,738</b>
i) Collection of Taxes and Duties	1,674	4,779	6,453	636	6,278	6,914	636	6,464	7,100	84	6518	6,602
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	135	135	—	135	135	—	133	133	—	136	136
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>117,152</b>	<b>117,152</b>	<b>—</b>	<b>187,574</b>	<b>187,574</b>	<b>—</b>	<b>150,381</b>	<b>150,381</b>	<b>—</b>	<b>175,831</b>	<b>175,831</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	117,152	117,152	—	187,574	187,574	—	150,381	150,381	—	175,831	175,831
i) Interest on Loans from the Centre	—	38,537	38,537	—	46,901	46,901	—	33,500	33,500	—	33282	33,282
ii) Interest on Internal Debt	—	58,782	58,782	—	103,965	103,965	—	90,575	90,575	—	118620	118,620
of which: Interest on market loans	—	18,945	18,945	—	21,076	21,076	—	21,076	21,076	—	26149	26,149
iii) Interest on Small Savings, Provident Funds, etc.	—	19,833	19,833	—	36,708	36,708	—	26,306	26,306	—	23929	23,929
iv) Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>D Administrative Services (i to v)</b>	<b>2,014</b>	<b>32,721</b>	<b>34,735</b>	<b>1,487</b>	<b>32,897</b>	<b>34,384</b>	<b>1,488</b>	<b>33,202</b>	<b>34,690</b>	<b>1,177</b>	<b>32,779</b>	<b>33,956</b>
i) Secretariat-General Services	—	2,085	2,085	1	2,112	2,113	1	2,158	2,159	—	2129	2,129
ii) District Administration	1,599	3,715	5,314	1,017	3,858	4,875	1,017	3,798	4,815	1083	3886	4,969
iii) Police	70	15,994	16,064	312	15,740	16,052	312	15,857	16,169	—	16542	16,542
iv) Public Works	46	5,047	5,093	10	5,122	5,132	10	5,259	5,269	15	4007	4,022
v) Others ++	299	5,880	6,179	147	6,065	6,212	148	6,130	6,278	79	6215	6,294
<b>E Pensions</b>	<b>—</b>	<b>49,029</b>	<b>49,029</b>	<b>—</b>	<b>58,000</b>	<b>58,000</b>	<b>—</b>	<b>58,000</b>	<b>58,000</b>	<b>—</b>	<b>66100</b>	<b>66,100</b>
<b>F Miscellaneous General Services</b>	<b>1</b>	<b>769</b>	<b>770</b>	<b>5</b>	<b>777</b>	<b>782</b>	<b>5</b>	<b>872</b>	<b>877</b>	<b>5</b>	<b>772</b>	<b>777</b>
<i>of which</i> : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>5,563</b>	<b>5,563</b>	<b>—</b>	<b>287</b>	<b>287</b>	<b>—</b>	<b>287</b>	<b>287</b>	<b>—</b>	<b>287</b>	<b>287</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A49

Appendix





**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**JAMMU AND KASHMIR**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	—	3,300	3,300	—	3,373	3,373	—	3,460	3,460	—	3,508	3,508
i) Roads and Bridges	—	3,300	3,300	—	3,373	3,373	—	3,460	3,460	—	3,508	3,508
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
8 Science, Technology and Environment	518	50	568	584	52	636	534	62	596	525	61	586
9 General Economic Services (i to iv)	1,161	3,857	5,018	1,248	3,918	5,166	1,551	4,074	5,625	1,820	3,863	5,683
i) Secretariat - Economic Services	536	1,325	1,861	607	1,328	1,935	651	1,335	1,986	640	1,432	2,072
ii) Tourism	475	1,745	2,220	522	1,791	2,313	766	1,965	2,731	1,048	1,628	2,676
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others +	150	787	937	119	799	918	134	774	908	132	803	935
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>3,041</b>	<b>332,521</b>	<b>335,562</b>	<b>3,440</b>	<b>321,551</b>	<b>324,991</b>	<b>3,402</b>	<b>335,589</b>	<b>338,991</b>	<b>3,217</b>	<b>316,886</b>	<b>320,103</b>
<b>A Organs of State</b>	—	<b>8,474</b>	<b>8,474</b>	—	<b>5,879</b>	<b>5,879</b>	—	<b>6,865</b>	<b>6,865</b>	<b>70</b>	<b>7,039</b>	<b>7,109</b>
<b>B Fiscal Services (i to iii)</b>	—	<b>5,866</b>	<b>5,866</b>	—	<b>5,299</b>	<b>5,299</b>	—	<b>5,643</b>	<b>5,643</b>	—	<b>5,772</b>	<b>5,772</b>
i) Collection of Taxes and Duties	—	5,861	5,861	—	5,294	5,294	—	5,637	5,637	—	5,766	5,766
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	5	5	—	5	5	—	6	6	—	6	6
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	—	<b>115,942</b>	<b>115,942</b>	—	<b>115,000</b>	<b>115,000</b>	—	<b>110,001</b>	<b>110,001</b>	—	<b>110,005</b>	<b>110,005</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	1	1	—	5	5
2 Interest Payments (i to iv)	—	115,942	115,942	—	115,000	115,000	—	110,000	110,000	—	110,000	110,000
i) Interest on Loans from the Centre	—	42,744	42,744	—	44,524	44,524	—	—	—	—	—	—
ii) Interest on Internal Debt of which: Interest on market loans	—	48,479	48,479	—	41,863	41,863	—	—	—	—	—	—
iii) Interest on Small Savings, Provident Funds, etc.	—	22,353	22,353	—	23,695	23,695	—	—	—	—	—	—
iv) Others	—	24,719	24,719	—	28,613	28,613	—	—	—	—	—	—
iv) Others	—	—	—	—	—	—	—	110,000	110,000	—	110,000	110,000
<b>D Administrative Services (i to v)</b>	<b>3,041</b>	<b>138,405</b>	<b>141,446</b>	<b>3,440</b>	<b>132,142</b>	<b>135,582</b>	<b>3,402</b>	<b>150,654</b>	<b>154,056</b>	<b>3,147</b>	<b>131,016</b>	<b>134,163</b>
i) Secretariat-General Services	—	1,836	1,836	—	1,864	1,864	—	1,880	1,880	—	2,041	2,041
ii) District Administration	—	2,545	2,545	—	2,678	2,678	—	2,796	2,796	—	2,806	2,806
iii) Police	—	109,831	109,831	150	102,566	102,716	98	120,696	120,794	43	99,690	99,733
iv) Public Works	2,866	9,037	11,903	3,103	9,578	12,681	3,118	9,767	12,885	3,067	10,426	13,493
v) Others ++	175	15,156	15,331	187	15,456	15,643	186	15,515	15,701	37	16,053	16,090
<b>E Pensions</b>	—	<b>63,831</b>	<b>63,831</b>	—	<b>63,228</b>	<b>63,228</b>	—	<b>62,423</b>	<b>62,423</b>	—	<b>63,051</b>	<b>63,051</b>
<b>F Miscellaneous General Services</b>	—	<b>3</b>	<b>3</b>	—	<b>3</b>	<b>3</b>	—	<b>3</b>	<b>3</b>	—	<b>3</b>	<b>3</b>
of which : Payment on account of State Lotteries	—	3	3	—	3	3	—	3	3	—	3	3
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

AS1

Appendix



## Appendix II : Revenue Expenditure of Individual States (Contd.)

### JHARKHAND

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	1,261	6,695	7,956	8,261	6,928	15,189	8,261	7,044	15,305	16,165	8,794	24,959
i) Roads and Bridges	261	6,665	6,926	261	6,885	7,146	261	7,001	7,262	298	8,767	9,065
ii) Others @@	1,000	30	1,030	8,000	43	8,043	8,000	43	8,043	15,867	27	15,894
8 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—
9 General Economic Services (i to iv)	3,772	2,284	6,056	3,275	2,354	5,629	4,697	2,431	7,128	8,981	2,267	11,248
i) Secretariat - Economic Services	500	909	1,409	50	914	964	2,500	955	3,455	2,200	915	3,115
ii) Tourism	1,680	159	1,839	1,680	160	1,840	631	162	793	2,175	160	2,335
iii) Civil Supplies	1,411	681	2,092	1,462	684	2,146	1,481	685	2,166	4,553	656	5,209
iv) Others +	181	535	716	83	596	679	85	629	714	53	536	589
<b>II Non-Developmental Expenditure</b>												
<b>(General services) (A to F)</b>	<b>27,568</b>	<b>253,873</b>	<b>281,441</b>	<b>26,116</b>	<b>266,558</b>	<b>292,674</b>	<b>27,346</b>	<b>270,589</b>	<b>297,935</b>	<b>40,642</b>	<b>260,629</b>	<b>301,271</b>
<b>A Organs of State</b>	—	<b>10,231</b>	<b>10,231</b>	<b>528</b>	<b>7,754</b>	<b>8,282</b>	<b>528</b>	<b>9,267</b>	<b>9,795</b>	<b>604</b>	<b>13,247</b>	<b>13,851</b>
<b>B Fiscal Services (i to iii)</b>	<b>3,846</b>	<b>8,961</b>	<b>12,807</b>	<b>2,354</b>	<b>7,911</b>	<b>10,265</b>	<b>2,487</b>	<b>8,614</b>	<b>11,101</b>	<b>3,370</b>	<b>8,392</b>	<b>11,762</b>
i) Collection of Taxes and Duties	3,846	8,748	12,594	2,354	7,687	10,041	2,487	8,336	10,823	3,370	8,165	11,535
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	213	213	—	224	224	—	278	278	—	227	227
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	—	<b>94,650</b>	<b>94,650</b>	—	<b>99,044</b>	<b>99,044</b>	—	<b>99,104</b>	<b>99,104</b>	—	<b>77,098</b>	<b>77,098</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	94,650	94,650	—	99,044	99,044	—	99,104	99,104	—	77,098	77,098
i) Interest on Loans from the Centre	—	49,731	49,731	—	49,731	49,731	—	49,731	49,731	—	38,054	38,054
ii) Interest on Internal Debt	—	19,714	19,714	—	24,154	24,154	—	24,154	24,154	—	16,457	16,457
<i>of which:</i> Interest on market loans	—	19,416	19,416	—	23,859	23,859	—	23,859	23,859	—	16,131	16,131
iii) Interest on Small Savings, Provident Funds, etc.	—	25,120	25,120	—	25,120	25,120	—	25,120	25,120	—	22,501	22,501
iv) Others	—	85	85	—	39	39	—	99	99	—	86	86
<b>D Administrative Services (i to v)</b>	<b>23,722</b>	<b>64,997</b>	<b>88,719</b>	<b>23,234</b>	<b>61,342</b>	<b>84,576</b>	<b>24,331</b>	<b>63,097</b>	<b>87,428</b>	<b>36,668</b>	<b>69,112</b>	<b>105,780</b>
i) Secretariat-General Services	102	2,569	2,671	102	2,520	2,622	102	2,811	2,913	117	2,617	2,734
ii) District Administration	10,257	3,853	14,110	7,466	3,961	11,427	8,562	3,961	12,523	19,452	3,713	23,165
iii) Police	8,950	42,758	51,708	12,305	39,718	52,023	12,305	40,045	52,350	12,763	47,731	60,494
iv) Public Works	68	5,969	6,037	68	5,842	5,910	68	6,287	6,355	45	5,592	5,637
v) Others ++	4,345	9,848	14,193	3,293	9,301	12,594	3,294	9,993	13,289	4,291	9,459	13,750
<b>E Pensions</b>	—	<b>75,034</b>	<b>75,034</b>	—	<b>90,507</b>	<b>90,507</b>	—	<b>90,507</b>	<b>90,507</b>	—	<b>92,780</b>	<b>92,780</b>
<b>F Miscellaneous General Services</b>	—	—	—	—	—	—	—	—	—	—	—	—
<i>of which :</i> Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	<b>85</b>	<b>85</b>	—	<b>85</b>	<b>85</b>	—	<b>85</b>	<b>85</b>	—	<b>78</b>	<b>78</b>
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

A53

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**KARNATAKA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A54

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>324,505</b>	<b>1,556,945</b>	<b>1,881,450</b>	<b>415,658</b>	<b>1,782,392</b>	<b>2,198,050</b>	<b>431,978</b>	<b>1,873,050</b>	<b>2,305,028</b>	<b>503,040</b>	<b>2,040,708</b>	<b>2,543,748</b>
<b>I Developmental Expenditure (A + B)</b>	<b>323,010</b>	<b>789,856</b>	<b>1,112,866</b>	<b>414,438</b>	<b>870,382</b>	<b>1,284,820</b>	<b>428,378</b>	<b>806,549</b>	<b>1,234,927</b>	<b>502,281</b>	<b>814,021</b>	<b>1,316,302</b>
<b>A Social Services (1 to 12)</b>	<b>183,064</b>	<b>449,560</b>	<b>632,624</b>	<b>226,633</b>	<b>487,508</b>	<b>714,141</b>	<b>228,277</b>	<b>459,548</b>	<b>687,825</b>	<b>266,113</b>	<b>500,117</b>	<b>766,230</b>
1 Education, sports, art and culture	50,803	305,598	356,401	58,858	339,896	398,754	55,668	327,488	383,156	87,147	351,694	438,841
2 Medical and public health	14,639	64,732	79,371	12,392	75,291	87,683	15,328	68,288	83,616	15,721	71,344	87,065
3 Family Welfare	15,138	856	15,994	17,975	971	18,946	17,946	811	18,757	18,469	917	19,386
4 Water supply and sanitation	29,602	689	30,291	23,315	749	24,064	25,339	651	25,990	24,518	883	25,401
5 Housing	17,235	1,415	18,650	15,287	2,246	17,533	15,067	1,696	16,763	14,491	2,246	16,737
6 Urban development	7,644	1,019	8,663	37,802	1,069	38,871	42,991	1,054	44,045	45,046	1,248	46,294
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	27,733	21,372	49,105	32,581	22,098	54,679	29,546	16,582	46,128	31,306	24,498	55,804
8 Labour and Labour welfare	2,867	3,555	6,422	1,445	4,000	5,445	1,545	3,913	5,458	1,590	4,129	5,719
9 Social Security and Welfare	13,162	21,270	34,432	20,918	20,312	41,230	18,856	20,369	39,225	21,918	22,109	44,027
10 Nutrition	3,913	4,935	8,848	5,709	6,630	12,339	5,710	3,707	9,417	5,739	6,630	12,369
11 Relief on account of Natural Calamities	—	19,221	19,221	—	8,632	8,632	—	10,480	10,480	—	9,064	9,064
12 Others*	328	4,898	5,226	351	5,614	5,965	281	4,509	4,790	168	5,355	5,523
<b>B Economic Services (1 to 9)</b>	<b>139,946</b>	<b>340,296</b>	<b>480,242</b>	<b>187,805</b>	<b>382,874</b>	<b>570,679</b>	<b>200,101</b>	<b>347,001</b>	<b>547,102</b>	<b>236,168</b>	<b>313,904</b>	<b>550,072</b>
1 Agriculture and Allied Activities (i to xii)	33,721	73,990	107,711	57,398	77,793	135,191	57,800	96,373	154,173	82,019	103,215	185,234
i) Crop Husbandry	11,916	12,877	24,793	20,409	14,085	34,494	21,863	13,490	35,353	37,227	13,904	51,131
ii) Soil and Water Conservation	5,264	3,069	8,333	16,295	3,413	19,708	16,478	3,311	19,789	21,752	3,321	25,073
iii) Animal Husbandry	2,411	11,034	13,445	2,886	11,442	14,328	2,591	10,557	13,148	3,436	11,388	14,824
iv) Dairy Development	181	171	352	3	1,218	1,221	59	—	59	165	—	165
v) Fisheries	839	1,036	1,875	1,206	1,150	2,356	1,125	1,098	2,223	1,129	1,102	2,231
vi) Forestry and Wild Life	10,618	14,350	24,968	12,799	15,437	28,236	12,613	14,105	26,718	9,600	15,659	25,259
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	19,402	19,402	—	19,093	19,093	—	21,801	21,801	—	31,535	31,535
ix) Agricultural Research and Education	2,258	8,299	10,557	2,850	7,887	10,737	2,290	7,887	10,177	3,079	8,084	11,163
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	234	3,752	3,986	950	4,068	5,018	781	24,124	24,905	5,631	18,222	23,853
xii) Other Agricultural Programmes	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	42,470	9,785	52,255	49,553	10,867	60,420	60,428	10,024	70,452	57,588	11,253	68,841
3 Special Area Programmes	1,512	3,172	4,684	1,742	12,000	13,742	1,742	29	1,771	4,737	—	4,737
4 Irrigation and Flood Control	6,889	13,783	15,216	5,573	13,806	19,379	5,382	12,661	18,043	4,730	16,974	21,704
<i>of which:</i>												
i) Major and Medium Irrigation	500	6,401	6,901	187	5,296	5,483	259	4,990	5,249	350	4,988	5,338
ii) Minor Irrigation	933	7,334	8,267	2,063	8,486	10,549	1,820	7,647	9,467	2,159	11,962	14,121
iii) Flood Control and Drainage	—	48	48	—	24	24	—	24	24	—	24	24
5 Energy	6,219	184,473	190,692	8,784	206,820	215,604	12,169	176,820	188,989	20,014	140,321	160,335
<i>of which : Power</i>	5,622	184,473	190,095	7,574	206,820	214,394	10,959	176,820	187,779	18,793	140,321	159,114
6 Industry and Minerals (i to iii)	16,260	15,238	31,498	15,221	15,314	30,535	11,703	14,791	26,494	8,588	17,108	25,696
i) Village and Small Industries	15,428	10,823	26,251	13,187	13,224	26,411	10,003	12,744	22,747	6,825	13,265	20,090
ii) Industries@	608	4,415	5,023	921	2,090	3,011	967	2,047	3,014	780	3,843	4,623
iii) Others**	224	—	224	1,113	—	1,113	733	—	733	983	—	983

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**KARNATAKA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	6,687	32,891	39,578	13,504	38,622	52,126	15,891	28,743	44,634	27,641	17,470	45,111
i) Roads and Bridges	6,687	25,952	32,639	13,504	30,086	43,590	15,891	22,724	38,615	27,641	11,442	39,083
ii) Others @@	—	6,939	6,939	—	8,536	8,536	—	6,019	6,019	—	6,028	6,028
8 Science, Technology and Environment	780	—	780	6,484	1	6,485	6,388	1	6,389	6,157	1	6,158
9 General Economic Services (i to iv)	25,408	6,964	32,372	29,546	7,651	37,197	28,598	7,559	36,157	24,694	7,562	32,256
i) Secretariat - Economic Services	881	2,199	3,080	595	2,376	2,971	547	2,339	2,886	1,071	2,377	3,448
ii) Tourism	1,637	120	1,757	2,200	140	2,340	1,595	138	1,733	1,502	145	1,647
iii) Civil Supplies	193	286	479	70	286	356	64	283	347	128	297	425
iv) Others +	22,697	4,359	27,056	26,681	4,849	31,530	26,392	4,799	31,191	21,993	4,743	26,736
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>1,495</b>	<b>709,718</b>	<b>711,213</b>	<b>1,220</b>	<b>838,042</b>	<b>839,262</b>	<b>3,600</b>	<b>991,002</b>	<b>994,602</b>	<b>759</b>	<b>1,146,837</b>	<b>1,147,596</b>
<b>A Organs of State</b>	<b>—</b>	<b>23,269</b>	<b>23,269</b>	<b>—</b>	<b>23,695</b>	<b>23,695</b>	<b>—</b>	<b>25,192</b>	<b>25,192</b>	<b>—</b>	<b>31,578</b>	<b>31,578</b>
<b>B Fiscal Services (i to iii)</b>	<b>887</b>	<b>35,243</b>	<b>36,130</b>	<b>621</b>	<b>36,326</b>	<b>36,947</b>	<b>1,522</b>	<b>38,518</b>	<b>40,040</b>	<b>130</b>	<b>39,933</b>	<b>40,063</b>
i) Collection of Taxes and Duties	887	31,446	32,333	621	31,677	32,298	1,522	33,876	35,398	130	35,280	35,410
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	3,797	3,797	—	4,649	4,649	—	4,642	4,642	—	4,653	4,653
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>329,189</b>	<b>329,189</b>	<b>—</b>	<b>363,058</b>	<b>363,058</b>	<b>—</b>	<b>369,425</b>	<b>369,425</b>	<b>—</b>	<b>391,963</b>	<b>391,963</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	329,189	329,189	—	363,058	363,058	—	369,425	369,425	—	391,963	391,963
i) Interest on Loans from the Centre	—	152,365	152,365	—	157,982	157,982	—	151,199	151,199	—	133,080	133,080
ii) Interest on Internal Debt of which: Interest on market loans	—	133,177	133,177	—	151,560	151,560	—	168,018	168,018	—	199,509	199,509
iii) Interest on Small Savings, Provident Funds, etc.	—	68,603	68,603	—	71,967	71,967	—	78,029	78,029	—	84,852	84,852
iv) Others	—	43,109	43,109	—	52,913	52,913	—	49,654	49,654	—	58,819	58,819
v) Others ++	—	538	538	—	604	604	—	554	554	—	555	555
<b>D Administrative Services (i to v)</b>	<b>608</b>	<b>130,559</b>	<b>131,167</b>	<b>599</b>	<b>152,159</b>	<b>152,758</b>	<b>2,078</b>	<b>143,609</b>	<b>145,687</b>	<b>629</b>	<b>186,266</b>	<b>186,895</b>
i) Secretariat-General Services	—	3,791	3,791	—	4,275	4,275	1,500	4,341	5,841	200	4,951	5,151
ii) District Administration	—	9,308	9,308	—	10,518	10,518	—	10,445	10,445	—	16,497	16,497
iii) Police	—	79,782	79,782	—	93,908	93,908	—	88,085	88,085	—	91,910	91,910
iv) Public Works	147	19,664	19,811	158	26,063	26,221	137	22,077	22,214	56	26,205	26,261
v) Others ++	461	18,014	18,475	441	17,395	17,836	441	18,661	19,102	373	46,703	47,076
<b>E Pensions</b>	<b>—</b>	<b>177,308</b>	<b>177,308</b>	<b>—</b>	<b>207,350</b>	<b>207,350</b>	<b>—</b>	<b>202,370</b>	<b>202,370</b>	<b>—</b>	<b>221,400</b>	<b>221,400</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>14,150</b>	<b>14,150</b>	<b>—</b>	<b>55,454</b>	<b>55,454</b>	<b>—</b>	<b>211,888</b>	<b>211,888</b>	<b>—</b>	<b>275,697</b>	<b>275,697</b>
of which : Payment on account of State Lotteries	—	13,182	13,182	—	54,078	54,078	—	211,134	211,134	—	274,759	274,759
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>57,371</b>	<b>57,371</b>	<b>—</b>	<b>73,968</b>	<b>73,968</b>	<b>—</b>	<b>75,499</b>	<b>75,499</b>	<b>—</b>	<b>79,850</b>	<b>79,850</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

AS5

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**KERALA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	11491	35347	46838	16772	30651	47423	12561	32691	45252	20544	32740	53284
i) Roads and Bridges	11414	33391	44805	15760	28292	44052	12552	30258	42810	20130	30297	50427
ii) Others @@	77	1956	2033	1012	2359	3371	9	2433	2442	414	2443	2857
8 Science, Technology and Environment	1407	312	1719	3400	571	3971	2431	1167	3598	5035	1662	6697
9 General Economic Services (i to iv)	9956	4779	14735	22361	4866	27227	9952	5507	15459	26005	5956	31961
i) Secretariat - Economic Services	3625	1290	4915	15082	1324	16406	4489	1476	5965	18396	1568	19964
ii) Tourism	5479	1114	6593	6180	1073	7253	4635	1248	5883	6509	1304	7813
iii) Civil Supplies	56	387	443	15	403	418	15	431	446	10	513	523
iv) Others +	796	1988	2784	1084	2065	3149	813	2352	3165	1090	2571	3661
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>7809</b>	<b>659994</b>	<b>667803</b>	<b>15893</b>	<b>624234</b>	<b>640127</b>	<b>17620</b>	<b>728522</b>	<b>746142</b>	<b>19438</b>	<b>800798</b>	<b>820236</b>
<b>A Organs of State</b>	—	<b>13013</b>	<b>13013</b>	—	<b>12333</b>	<b>12333</b>	—	<b>14559</b>	<b>14559</b>	—	<b>15843</b>	<b>15843</b>
<b>B Fiscal Services (i to iii)</b>	<b>380</b>	<b>28072</b>	<b>28452</b>	<b>946</b>	<b>31765</b>	<b>32711</b>	<b>547</b>	<b>33664</b>	<b>34211</b>	<b>1650</b>	<b>34947</b>	<b>36597</b>
i) Collection of Taxes and Duties	380	21052	21432	946	26512	27458	547	28389	28936	1650	29672	31322
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	7020	7020	—	5253	5253	—	5275	5275	—	5275	5275
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	—	<b>294677</b>	<b>294677</b>	—	<b>273813</b>	<b>273813</b>	—	<b>342567</b>	<b>342567</b>	—	<b>377897</b>	<b>377897</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	8493	8493	—	6745	6745
2 Interest Payments (i to iv)	—	294677	294677	—	273813	273813	—	334074	334074	—	371152	371152
i) Interest on Loans from the Centre	—	80502	80502	—	89680	89680	—	81290	81290	—	89676	89676
ii) Interest on Internal Debt of which: Interest on market loans	—	114029	114029	—	111727	111727	—	150353	150353	—	174916	174916
iii) Interest on Small Savings, Provident Funds, etc.	—	66196	66196	—	70565	70565	—	74894	74894	—	78268	78268
iv) Others	—	100146	100146	—	72405	72405	—	102430	102430	—	106559	106559
v) Others ++	—	—	—	—	1	1	—	1	1	—	1	1
<b>D Administrative Services (i to v)</b>	<b>1404</b>	<b>83220</b>	<b>84624</b>	<b>5447</b>	<b>87151</b>	<b>92598</b>	<b>4023</b>	<b>92506</b>	<b>96529</b>	<b>4738</b>	<b>103845</b>	<b>108583</b>
i) Secretariat-General Services	—	4232	4232	4240	4197	8437	103	4582	4685	2463	5112	7575
ii) District Administration	—	5856	5856	—	5765	5765	—	6309	6309	—	7201	7201
iii) Police	—	48316	48316	—	53442	53442	—	55592	55592	—	63262	63262
iv) Public Works	—	6197	6197	—	7020	7020	—	7594	7594	—	8117	8117
v) Others ++	1404	18619	20023	1207	16727	17934	3920	18429	22349	2275	20153	22428
<b>E Pensions</b>	—	<b>228290</b>	<b>228290</b>	—	<b>207025</b>	<b>207025</b>	—	<b>229107</b>	<b>229107</b>	—	<b>256114</b>	<b>256114</b>
<b>F Miscellaneous General Services</b>	<b>6025</b>	<b>12722</b>	<b>18747</b>	<b>9500</b>	<b>12147</b>	<b>21647</b>	<b>13050</b>	<b>16119</b>	<b>29169</b>	<b>13050</b>	<b>12152</b>	<b>25202</b>
of which : Payment on account of State Lotteries	—	11323	11323	—	11730	11730	—	11730	11730	—	11730	11730
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	<b>5806</b>	<b>5806</b>	—	<b>7054</b>	<b>7054</b>	—	<b>7054</b>	<b>7054</b>	—	—	—
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

AS7

Appendix





## Appendix II : Revenue Expenditure of Individual States (Contd.)

### MADHYA PRADESH

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	—	22,400	22,400	1,920	12,642	14,562	1,920	14,536	16,456	1	10,154	10,155
i) Roads and Bridges	—	22,400	22,400	10	12,623	12,633	10	14,338	14,348	1	10,147	10,148
ii) Others @@	—	—	—	1,910	19	1,929	1,910	198	2,108	—	7	7
8 Science, Technology and Environment	265	141	406	772	185	957	399	132	531	521	157	678
9 General Economic Services (i to iv)	1,656	2,565	4,221	1,609	3,219	4,828	1,428	3,076	4,504	902	3,545	4,447
i) Secretariat - Economic Services	—	656	656	52	842	894	2	718	720	47	770	817
ii) Tourism	1,634	191	1,825	1,485	246	1,731	1,369	211	1,580	271	238	509
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others +	22	1,718	1,740	72	2,131	2,203	57	2,147	2,204	584	2,537	3,121
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>12,000</b>	<b>532,469</b>	<b>544,469</b>	<b>12,266</b>	<b>677,629</b>	<b>689,895</b>	<b>7,492</b>	<b>729,421</b>	<b>736,913</b>	<b>9,078</b>	<b>785,575</b>	<b>794,653</b>
<b>A Organs of State</b>	<b>171</b>	<b>14,689</b>	<b>14,860</b>	<b>483</b>	<b>21,784</b>	<b>22,267</b>	<b>279</b>	<b>19,757</b>	<b>20,036</b>	<b>454</b>	<b>25,603</b>	<b>26,057</b>
<b>B Fiscal Services (i to iii)</b>	<b>180</b>	<b>42,918</b>	<b>43,098</b>	<b>7,269</b>	<b>76,343</b>	<b>83,612</b>	<b>5,216</b>	<b>76,325</b>	<b>81,541</b>	<b>6,010</b>	<b>89,675</b>	<b>95,685</b>
i) Collection of Taxes and Duties	180	41,633	41,813	7,269	74,182	81,451	5,216	73,251	78,467	6,010	86,474	92,484
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	1,285	1,285	—	2,161	2,161	—	3,074	3,074	—	3,201	3,201
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>250,231</b>	<b>250,231</b>	<b>—</b>	<b>300,109</b>	<b>300,109</b>	<b>—</b>	<b>341,652</b>	<b>341,652</b>	<b>—</b>	<b>369,340</b>	<b>369,340</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	100	100	—	100	100	—	100	100
2 Interest Payments (i to iv)	—	250,231	250,231	—	300,009	300,009	—	341,552	341,552	—	369,240	369,240
i) Interest on Loans from the Centre	—	112,755	112,755	—	125,951	125,951	—	115,803	115,803	—	106,171	106,171
ii) Interest on Internal Debt <i>of which: Interst on market loans</i>	—	95,218	95,218	—	114,910	114,910	—	166,466	166,466	—	195,646	195,646
iii) Interest on Small Savings, Provident Funds, etc.	—	39,747	39,747	—	47,842	47,842	—	43,485	43,485	—	50,217	50,217
iv) Others	—	2,511	2,511	—	11,306	11,306	—	15,798	15,798	—	17,206	17,206
<b>D Administrative Services (i to v)</b>	<b>11,649</b>	<b>116,129</b>	<b>127,778</b>	<b>4,514</b>	<b>147,550</b>	<b>152,064</b>	<b>1,997</b>	<b>152,519</b>	<b>154,516</b>	<b>2,614</b>	<b>154,839</b>	<b>157,453</b>
i) Secretariat-General Services	9,337	4,002	13,339	2,217	4,543	6,760	100	4,247	4,347	500	4,544	5,044
ii) District Administration	—	12,205	12,205	5	13,535	13,540	5	12,565	12,570	53	15,008	15,061
iii) Police	985	77,137	78,122	1,462	92,464	93,926	1,460	88,012	89,472	1,667	96,710	98,377
iv) Public Works	1,132	4,433	5,565	100	4,551	4,651	—	3,908	3,908	100	9,566	9,666
v) Others ++	195	18,352	18,547	730	32,457	33,187	432	43,787	44,219	294	29,011	29,305
<b>E Pensions</b>	<b>—</b>	<b>108,268</b>	<b>108,268</b>	<b>—</b>	<b>131,388</b>	<b>131,388</b>	<b>—</b>	<b>138,475</b>	<b>138,475</b>	<b>—</b>	<b>145,431</b>	<b>145,431</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>234</b>	<b>234</b>	<b>—</b>	<b>455</b>	<b>455</b>	<b>—</b>	<b>693</b>	<b>693</b>	<b>—</b>	<b>687</b>	<b>687</b>
<i>of which : Payment on account of         State Lotteries</i>	—	3	3	—	6	6	—	2	2	—	1	1
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>40,616</b>	<b>40,616</b>	<b>—</b>	<b>53,134</b>	<b>53,134</b>	<b>—</b>	<b>71,161</b>	<b>71,161</b>	<b>18,526</b>	<b>78,825</b>	<b>97,351</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A59

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**MAHARASHTRA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A60

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>324,408</b>	<b>3,723,023</b>	<b>4,047,431</b>	<b>372,407</b>	<b>3,911,048</b>	<b>4,283,455</b>	<b>528,514</b>	<b>4,091,036</b>	<b>4,619,550</b>	<b>336,387</b>	<b>4,454,052</b>	<b>4,790,439</b>
<b>I Developmental Expenditure (A + B)</b>	<b>311,953</b>	<b>1,873,407</b>	<b>2,185,360</b>	<b>365,466</b>	<b>1,688,790</b>	<b>2,054,256</b>	<b>523,212</b>	<b>1,898,818</b>	<b>2,422,030</b>	<b>333,483</b>	<b>1,816,517</b>	<b>2,150,000</b>
<b>A Social Services (1 to 12)</b>	<b>163,102</b>	<b>1,258,681</b>	<b>1,421,783</b>	<b>237,971</b>	<b>1,248,561</b>	<b>1,486,532</b>	<b>314,861</b>	<b>1,365,317</b>	<b>1,680,178</b>	<b>210,937</b>	<b>1,329,644</b>	<b>1,540,581</b>
1 Education, sports, art and culture	24,192	869,517	893,709	18,895	839,979	858,874	29,940	907,801	937,741	12,378	883,821	896,199
2 Medical and public health	23,788	126,645	150,433	41,791	128,684	170,475	37,932	136,051	173,983	31,523	135,565	167,088
3 Family Welfare	13,377	1,756	15,133	15,597	1,835	17,432	15,486	1,899	17,385	17,481	1,954	19,435
4 Water supply and sanitation	18,044	48,713	66,757	39,718	67,965	107,683	53,173	62,880	116,053	39,519	88,688	128,207
5 Housing	12,319	27,504	39,823	23,885	20,913	44,798	18,105	20,312	38,417	13,193	23,376	36,569
6 Urban development	23,890	17,547	41,437	29,533	26,345	55,878	51,047	40,558	91,605	10,973	30,475	41,448
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	21,104	62,015	83,119	36,881	72,058	108,939	61,663	69,883	131,546	42,757	69,324	112,081
8 Labour and Labour welfare	1,082	17,840	18,922	740	19,428	20,168	1,550	18,775	20,325	944	20,287	21,231
9 Social Security and Welfare	4,249	48,751	53,000	4,674	47,550	52,224	19,121	51,142	70,263	13,963	51,982	65,945
10 Nutrition	20,690	15,636	36,326	25,964	1,170	27,134	26,638	1,004	27,642	27,997	1,235	29,232
11 Relief on account of Natural Calamities	193	18,364	18,557	27	18,198	18,225	27	49,724	49,751	28	18,198	18,226
12 Others*	174	4,393	4,567	266	4,436	4,702	179	5,288	5,467	181	4,739	4,920
<b>B Economic Services (1 to 9)</b>	<b>148,851</b>	<b>614,726</b>	<b>763,577</b>	<b>127,495</b>	<b>440,229</b>	<b>567,724</b>	<b>208,351</b>	<b>533,501</b>	<b>741,852</b>	<b>122,546</b>	<b>486,873</b>	<b>609,419</b>
1 Agriculture and Allied Activities (i to xii)	27,663	237,460	265,123	24,727	191,962	216,689	33,167	199,709	232,876	23,625	186,245	209,870
i) Crop Husbandry	20,987	36,855	57,842	15,898	28,991	44,889	21,735	28,584	50,319	14,854	30,317	45,171
ii) Soil and Water Conservation	895	773	1,668	1,157	843	2,000	1,622	810	2,432	975	862	1,837
iii) Animal Husbandry	662	16,919	17,581	1,572	17,150	18,722	1,362	17,239	18,601	1,840	17,515	19,355
iv) Dairy Development	144	112,043	112,187	354	80,751	81,105	341	67,474	67,815	298	69,736	70,034
v) Fisheries	457	1,309	1,766	804	1,456	2,260	1,263	1,380	2,643	721	1,479	2,200
vi) Forestry and Wild Life	2,223	26,696	28,919	3,026	26,553	29,579	3,974	28,740	32,714	3,376	26,542	29,918
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	6,514	6,514	—	6,908	6,908	—	6,878	6,878	—	7,312	7,312
ix) Agricultural Research and Education	609	24,137	24,746	1,096	17,966	19,062	1,147	22,803	23,950	829	21,588	22,417
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	1,686	12,214	13,900	820	11,344	12,164	1,723	25,801	27,524	732	10,894	11,626
xii) Other Agricultural Programmes	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	72,139	18,369	90,508	59,444	127,808	187,252	73,110	183,956	257,066	65,868	177,179	243,047
3 Special Area Programmes	5,239	17	5,256	5,346	16	5,362	5,540	17	5,557	5,528	19	5,547
4 Irrigation and Flood Control	4,011	177,108	181,119	9,206	22,338	31,544	10,381	22,136	32,517	5,353	23,831	29,184
<i>Of which:</i>												
i) Major and Medium Irrigation	731	164,711	165,442	2,264	9,512	11,776	2,427	8,606	11,033	2,292	10,031	12,323
ii) Minor Irrigation	2,683	11,920	14,603	6,129	12,318	18,447	7,261	12,987	20,248	2,561	13,205	15,766
iii) Flood Control and Drainage	—	465	465	—	496	496	—	526	526	—	585	585
5 Energy	2,948	72,922	75,870	908	73,048	73,956	20,114	86,365	106,479	1,647	73,394	75,041
<i>of which : Power</i>	2,516	72,922	75,438	340	73,048	73,388	19,617	86,365	105,982	1,235	73,393	74,628
6 Industry and Minerals (i to iii)	13,829	8,791	22,620	1,132	10,498	11,630	43,549	10,424	53,973	884	10,891	11,775
i) Village and Small Industries	895	1,940	2,835	860	2,245	3,105	718	2,114	2,832	715	2,381	3,096
ii) Industries@	12,934	2,785	15,719	272	3,687	3,959	42,831	3,656	46,487	169	3,683	3,852
iii) Others**	—	4,066	4,066	—	4,566	4,566	—	4,654	4,654	—	4,827	4,827

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**MAHARASHTRA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	6,320	93,414	99,734	2,509	7,568	10,077	2,180	23,705	25,885	1,475	7,877	9,352
i) Roads and Bridges	736	93,289	94,025	754	7,358	8,112	1,029	23,578	24,607	811	7,654	8,465
ii) Others @@	5,584	125	5,709	1,755	210	1,965	1,151	127	1,278	664	223	887
8 Science, Technology and Environment	711	—	711	3,134	1	3,135	3,141	1	3,142	1,968	1	1,969
9 General Economic Services (i to iv)	15,991	6,645	22,636	21,089	6,990	28,079	17,169	7,188	24,357	16,198	7,436	23,634
i) Secretariat - Economic Services	15,003	4,689	19,692	12,136	4,907	17,043	12,412	5,055	17,467	11,683	5,195	16,878
ii) Tourism	969	—	969	8,897	4	8,901	4,708	29	4,737	4,462	4	4,466
iii) Civil Supplies	15	2	17	15	—	15	8	—	8	9	—	9
iv) Others +	4	1,954	1,958	41	2,079	2,120	41	2,104	2,145	44	2,237	2,281
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>12,334</b>	<b>1,782,348</b>	<b>1,794,682</b>	<b>6,318</b>	<b>2,149,143</b>	<b>2,155,461</b>	<b>4,959</b>	<b>2,083,126</b>	<b>2,088,085</b>	<b>2,368</b>	<b>2,572,473</b>	<b>2,574,841</b>
<b>A Organs of State</b>	<b>193</b>	<b>32,272</b>	<b>32,465</b>	<b>—</b>	<b>36,181</b>	<b>36,181</b>	<b>480</b>	<b>40,786</b>	<b>41,266</b>	<b>—</b>	<b>45,052</b>	<b>45,052</b>
<b>B Fiscal Services (i to iii)</b>	<b>2,031</b>	<b>436,197</b>	<b>438,228</b>	<b>2,487</b>	<b>280,703</b>	<b>283,190</b>	<b>3,297</b>	<b>473,267</b>	<b>476,564</b>	<b>1,523</b>	<b>502,146</b>	<b>503,669</b>
i) Collection of Taxes and Duties	2,031	431,838	433,869	2,487	276,065	278,552	3,297	468,550	471,847	1,523	497,217	498,740
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	4,359	4,359	—	4,638	4,638	—	4,717	4,717	—	4,929	4,929
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>728,595</b>	<b>728,595</b>	<b>—</b>	<b>849,947</b>	<b>849,947</b>	<b>—</b>	<b>870,232</b>	<b>870,232</b>	<b>—</b>	<b>1,002,250</b>	<b>1,002,250</b>
1 Appropriation for Reduction or Avoidance of Debt	—	15,620	15,620	—	19,300	19,300	—	19,300	19,300	—	22,300	22,300
2 Interest Payments (i to iv)	—	712,975	712,975	—	830,647	830,647	—	850,932	850,932	—	979,950	979,950
i) Interest on Loans from the Centre	—	305,694	305,694	—	309,608	309,608	—	305,072	305,072	—	303,623	303,623
ii) Interest on Internal Debt of which: Interest on market loans	—	283,093	283,093	—	383,400	383,400	—	404,898	404,898	—	525,174	525,174
iii) Interest on Small Savings, Provident Funds, etc.	—	79,679	79,679	—	87,064	87,064	—	98,079	98,079	—	121,347	121,347
iv) Others	—	118,792	118,792	—	133,914	133,914	—	121,466	121,466	—	136,599	136,599
v) Others ++	—	5,396	5,396	—	3,725	3,725	—	19,496	19,496	—	14,554	14,554
<b>D Administrative Services (i to v)</b>	<b>10,110</b>	<b>305,093</b>	<b>315,203</b>	<b>3,831</b>	<b>370,028</b>	<b>373,859</b>	<b>1,182</b>	<b>358,049</b>	<b>359,231</b>	<b>845</b>	<b>434,209</b>	<b>435,054</b>
i) Secretariat-General Services	501	6,106	6,607	545	7,299	7,844	300	7,165	7,465	220	7,724	7,944
ii) District Administration	9,196	76,586	85,782	3,000	89,385	92,385	650	88,026	88,676	325	94,436	94,761
iii) Police	—	172,775	172,775	—	188,990	188,990	—	204,805	204,805	—	200,318	200,318
iv) Public Works	312	25,624	25,936	185	28,832	29,017	144	25,940	26,084	198	34,053	34,251
v) Others ++	101	24,002	24,103	101	55,522	55,623	88	32,113	32,201	102	97,678	97,780
<b>E Pensions</b>	<b>—</b>	<b>252,585</b>	<b>252,585</b>	<b>—</b>	<b>251,921</b>	<b>251,921</b>	<b>—</b>	<b>278,119</b>	<b>278,119</b>	<b>—</b>	<b>273,094</b>	<b>273,094</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>27,606</b>	<b>27,606</b>	<b>—</b>	<b>360,363</b>	<b>360,363</b>	<b>—</b>	<b>62,673</b>	<b>62,673</b>	<b>—</b>	<b>315,722</b>	<b>315,722</b>
of which : Payment on account of State Lotteries	—	27,108	27,108	—	229,750	229,750	—	61,244	61,244	—	138,889	138,889
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>121</b>	<b>67,268</b>	<b>67,389</b>	<b>623</b>	<b>73,115</b>	<b>73,738</b>	<b>343</b>	<b>109,092</b>	<b>109,435</b>	<b>536</b>	<b>65,062</b>	<b>65,598</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A61

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**MANIPUR**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	—	4,172	4,172	—	2,519	2,519	—	2,807	2,807	—	2,754	2,754
i) Roads and Bridges	—	4,172	4,172	—	2,519	2,519	—	2,807	2,807	—	2,754	2,754
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
8 Science, Technology and Environment	60	211	271	1,176	57	1,233	612	58	670	285	63	348
9 General Economic Services (i to iv)	588	780	1,368	3,214	895	4,109	1,088	876	1,964	1,293	945	2,238
i) Secretariat - Economic Services	542	196	738	3,157	260	3,417	1,017	259	1,276	1,239	275	1,514
ii) Tourism	16	115	131	30	132	162	29	106	135	15	115	130
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others +	30	469	499	27	503	530	42	511	553	39	555	594
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>89</b>	<b>64,969</b>	<b>65,058</b>	<b>364</b>	<b>62,144</b>	<b>62,508</b>	<b>1,717</b>	<b>70,268</b>	<b>71,984</b>	<b>363</b>	<b>75,396</b>	<b>75,760</b>
<b>A Organs of State</b>	<b>17</b>	<b>1,594</b>	<b>1,611</b>	<b>25</b>	<b>2,009</b>	<b>2,034</b>	<b>80</b>	<b>2,587</b>	<b>2,667</b>	<b>13</b>	<b>2,498</b>	<b>2,512</b>
<b>B Fiscal Services (i to iii)</b>	<b>22</b>	<b>1,456</b>	<b>1,478</b>	<b>44</b>	<b>1,526</b>	<b>1,570</b>	<b>76</b>	<b>1,527</b>	<b>1,603</b>	<b>57</b>	<b>1,669</b>	<b>1,726</b>
i) Collection of Taxes and Duties	22	1,403	1,425	44	1,475	1,519	76	1,471	1,547	57	1,617	1,674
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	53	53	—	51	51	—	56	56	—	52	52
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>25,468</b>	<b>25,468</b>	<b>—</b>	<b>21,431</b>	<b>21,431</b>	<b>—</b>	<b>28,877</b>	<b>28,877</b>	<b>—</b>	<b>32,602</b>	<b>32,602</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	25,468	25,468	—	21,431	21,431	—	28,877	28,877	—	32,602	32,602
i) Interest on Loans from the Centre	—	8,064	8,064	—	5,778	5,778	—	10,657	10,657	—	11,199	11,199
ii) Interest on Internal Debt of which: Interest on market loans	—	12,923	12,923	—	10,306	10,306	—	13,306	13,306	—	16,635	16,635
iii) Interest on Small Savings, Provident Funds, etc.	—	6,444	6,444	—	5,301	5,301	—	4,342	4,342	—	4,342	4,342
iv) Others	—	4,480	4,480	—	5,347	5,347	—	4,914	4,914	—	4,768	4,768
iv) Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>D Administrative Services (i to v)</b>	<b>50</b>	<b>19,673</b>	<b>19,723</b>	<b>295</b>	<b>18,699</b>	<b>18,994</b>	<b>1,561</b>	<b>20,011</b>	<b>21,571</b>	<b>293</b>	<b>20,136</b>	<b>20,429</b>
i) Secretariat-General Services	—	1,395	1,395	—	1,324	1,324	126	1,383	1,509	—	1,398	1,398
ii) District Administration	41	893	934	50	951	1,001	400	976	1,376	100	1,044	1,144
iii) Police	—	13,508	13,508	150	13,043	13,193	779	14,244	15,023	121	14,196	14,317
iv) Public Works	—	1,334	1,334	—	1,257	1,257	—	1,200	1,200	—	1,194	1,194
v) Others ++	9	2,543	2,552	95	2,124	2,219	256	2,207	2,463	72	2,304	2,376
<b>E Pensions</b>	<b>—</b>	<b>16,735</b>	<b>16,735</b>	<b>—</b>	<b>18,434</b>	<b>18,434</b>	<b>—</b>	<b>17,215</b>	<b>17,215</b>	<b>—</b>	<b>18,434</b>	<b>18,434</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>43</b>	<b>43</b>	<b>—</b>	<b>45</b>	<b>45</b>	<b>—</b>	<b>51</b>	<b>51</b>	<b>—</b>	<b>57</b>	<b>57</b>
of which : Payment on account of State Lotteries	—	43	43	—	45	45	—	51	51	—	57	57
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A63

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**MEGHALAYA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	—	3,843	3,843	—	4,000	4,000	—	4,000	4,000	—	5,000	5,000
i) Roads and Bridges	—	3,843	3,843	—	4,000	4,000	—	4,000	4,000	—	5,000	5,000
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
8 Science, Technology and Environment	—	11	11	—	23	23	—	23	23	—	26	26
9 General Economic Services (i to iv)	502	1,145	1,647	833	1,356	2,189	833	1,356	2,189	865	1,500	2,365
i) Secretariat - Economic Services	241	396	637	435	448	883	435	448	883	396	491	887
ii) Tourism	145	73	218	229	125	354	229	125	354	229	134	363
iii) Civil Supplies	22	319	341	35	325	360	35	325	360	107	390	497
iv) Others +	94	357	451	134	458	592	134	458	592	133	485	618
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>1,655</b>	<b>46,729</b>	<b>48,384</b>	<b>2,882</b>	<b>52,911</b>	<b>55,793</b>	<b>2,882</b>	<b>52,911</b>	<b>55,793</b>	<b>1,869</b>	<b>56,383</b>	<b>58,252</b>
<b>A Organs of State</b>	<b>10</b>	<b>2,672</b>	<b>2,682</b>	<b>33</b>	<b>2,375</b>	<b>2,408</b>	<b>33</b>	<b>2,375</b>	<b>2,408</b>	<b>27</b>	<b>2,514</b>	<b>2,541</b>
<b>B Fiscal Services (i to iii)</b>	<b>149</b>	<b>1,512</b>	<b>1,661</b>	<b>180</b>	<b>1,698</b>	<b>1,878</b>	<b>180</b>	<b>1,698</b>	<b>1,878</b>	<b>175</b>	<b>1,760</b>	<b>1,935</b>
i) Collection of Taxes and Duties	149	1,506	1,655	180	1,688	1,868	180	1,688	1,868	175	1,749	1,924
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	6	6	—	10	10	—	10	10	—	11	11
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>15,598</b>	<b>15,598</b>	<b>—</b>	<b>18,827</b>	<b>18,827</b>	<b>—</b>	<b>18,827</b>	<b>18,827</b>	<b>—</b>	<b>20,159</b>	<b>20,159</b>
1 Appropriation for Reduction or Avoidance of Debt	—	464	464	—	547	547	—	547	547	—	700	700
2 Interest Payments (i to iv)	—	15,134	15,134	—	18,280	18,280	—	18,280	18,280	—	19,459	19,459
i) Interest on Loans from the Centre	—	4,891	4,891	—	5,666	5,666	—	5,666	5,666	—	5,265	5,265
ii) Interest on Internal Debt	—	8,430	8,430	—	10,613	10,613	—	10,514	10,514	—	11,894	11,894
<i>of which:</i> Interest on market loans	—	5,732	5,732	—	6,471	6,471	—	6,497	6,497	—	7,136	7,136
iii) Interest on Small Savings, Provident Funds, etc.	—	1,813	1,813	—	2,000	2,000	—	2,100	2,100	—	2,300	2,300
iv) Others	—	—	—	—	1	—	—	—	—	—	—	—
<b>D Administrative Services (i to v)</b>	<b>1,496</b>	<b>20,225</b>	<b>21,721</b>	<b>2,669</b>	<b>21,978</b>	<b>24,647</b>	<b>2,669</b>	<b>21,978</b>	<b>24,647</b>	<b>1,667</b>	<b>23,912</b>	<b>25,579</b>
i) Secretariat-General Services	—	1,873	1,873	—	2,826	2,826	—	2,826	2,826	—	3,143	3,143
ii) District Administration	2	744	746	—	780	780	—	780	780	—	887	887
iii) Police	—	9,805	9,805	174	10,463	10,637	174	10,463	10,637	122	11,200	11,322
iv) Public Works	1,399	3,295	4,694	2,223	3,620	5,843	2,223	3,620	5,843	1,319	3,980	5,299
v) Others ++	95	4,508	4,603	272	4,289	4,561	272	4,289	4,561	226	4,702	4,928
<b>E Pensions</b>	<b>—</b>	<b>6,697</b>	<b>6,697</b>	<b>—</b>	<b>7,997</b>	<b>7,997</b>	<b>—</b>	<b>7,997</b>	<b>7,997</b>	<b>—</b>	<b>7,998</b>	<b>7,998</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>25</b>	<b>25</b>	<b>—</b>	<b>36</b>	<b>36</b>	<b>—</b>	<b>36</b>	<b>36</b>	<b>—</b>	<b>40</b>	<b>40</b>
<i>of which</i> : Payment on account of State Lotteries	—	24	24	—	34	34	—	34	34	—	38	38
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A65

Appendix





## Appendix II : Revenue Expenditure of Individual States (Contd.)

### MIZORAM

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	1,303	2,951	4,254	643	2,819	3,462	1,214	3,561	4,775	799	3,332	4,131
i) Roads and Bridges	1,121	1,882	3,003	487	1,759	2,246	1,023	2,345	3,368	575	2,039	2,614
ii) Others @@	182	1,069	1,251	156	1,060	1,216	191	1,216	1,407	224	1,293	1,517
8 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—
9 General Economic Services (i to iv)	584	1,517	2,101	1,985	1,207	3,192	730	1,370	2,100	1,444	1,353	2,797
i) Secretariat - Economic Services	127	311	438	1,592	350	1,942	90	393	483	1,040	422	1,462
ii) Tourism	238	31	269	150	36	186	269	37	306	160	37	197
iii) Civil Supplies	61	517	578	83	467	550	103	592	695	88	501	589
iv) Others +	158	658	816	160	354	514	268	348	616	156	393	549
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>1,164</b>	<b>39,399</b>	<b>40,563</b>	<b>864</b>	<b>45,998</b>	<b>46,862</b>	<b>1,554</b>	<b>50,437</b>	<b>51,991</b>	<b>572</b>	<b>51,561</b>	<b>52,133</b>
<b>A Organs of State</b>	<b>39</b>	<b>1,644</b>	<b>1,683</b>	<b>41</b>	<b>1,456</b>	<b>1,497</b>	<b>145</b>	<b>2,503</b>	<b>2,648</b>	<b>25</b>	<b>2,454</b>	<b>2,479</b>
<b>B Fiscal Services (i to iii)</b>	<b>75</b>	<b>1,425</b>	<b>1,500</b>	<b>83</b>	<b>1,441</b>	<b>1,524</b>	<b>157</b>	<b>1,588</b>	<b>1,745</b>	<b>60</b>	<b>1,685</b>	<b>1,745</b>
i) Collection of Taxes and Duties	75	1,382	1,457	83	1,394	1,477	157	1,536	1,693	60	1,632	1,692
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	43	43	—	47	47	—	52	52	—	53	53
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>13,606</b>	<b>13,606</b>	<b>—</b>	<b>16,248</b>	<b>16,248</b>	<b>—</b>	<b>17,438</b>	<b>17,438</b>	<b>—</b>	<b>18,704</b>	<b>18,704</b>
1 Appropriation for Reduction or Avoidance of Debt	—	300	300	—	400	400	—	400	400	—	500	500
2 Interest Payments (i to iv)	—	13,306	13,306	—	15,848	15,848	—	17,038	17,038	—	18,204	18,204
i) Interest on Loans from the Centre	—	4,018	4,018	—	3,973	3,973	—	4,350	4,350	—	4,075	4,075
ii) Interest on Internal Debt <i>of which:</i> Interest on market loans	—	5,868	5,868	—	7,405	7,405	—	8,952	8,952	—	9,770	9,770
iii) Interest on Small Savings, Provident Funds, etc.	—	3,420	3,420	—	4,000	4,000	—	3,736	3,736	—	4,359	4,359
iv) Others	—	—	—	—	470	470	—	—	—	—	—	—
<b>D Administrative Services (i to v)</b>	<b>1,050</b>	<b>17,953</b>	<b>19,003</b>	<b>740</b>	<b>16,203</b>	<b>16,943</b>	<b>1,252</b>	<b>18,250</b>	<b>19,502</b>	<b>487</b>	<b>18,065</b>	<b>18,552</b>
i) Secretariat-General Services	—	1,552	1,552	—	1,618	1,618	—	1,965	1,965	—	1,872	1,872
ii) District Administration	307	1,113	1,420	133	1,169	1,302	148	1,262	1,410	70	1,359	1,429
iii) Police	79	10,225	10,304	80	9,039	9,119	264	10,003	10,267	2	9,933	9,935
iv) Public Works	316	1,457	1,773	196	969	1,165	243	1,095	1,338	140	1,076	1,216
v) Others ++	348	3,606	3,954	331	3,408	3,739	597	3,925	4,522	275	3,825	4,100
<b>E Pensions</b>	<b>—</b>	<b>4,712</b>	<b>4,712</b>	<b>—</b>	<b>10,594</b>	<b>10,594</b>	<b>—</b>	<b>10,595</b>	<b>10,595</b>	<b>—</b>	<b>10,594</b>	<b>10,594</b>
<b>F Miscellaneous General Services</b> <i>of which</i> : Payment on account of State Lotteries	<b>—</b>	<b>59</b>	<b>59</b>	<b>—</b>	<b>56</b>	<b>56</b>	<b>—</b>	<b>63</b>	<b>63</b>	<b>—</b>	<b>59</b>	<b>59</b>
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A67

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**NAGALAND**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	5	2,552	2,557	20	2,074	2,094	20	2,928	2,948	20	1,585	1,605
i) Roads and Bridges	—	981	981	—	470	470	—	1,082	1,082	—	125	125
ii) Others @@	5	1,571	1,576	20	1,604	1,624	20	1,846	1,866	20	1,460	1,480
8 Science, Technology and Environment	204	23	227	321	22	343	317	25	342	167	23	190
9 General Economic Services (i to iv)	3,522	1,252	4,774	3,618	1,327	4,945	3,684	1,460	5,144	3,604	1,369	4,973
i) Secretariat - Economic Services	3,144	574	3,718	3,170	590	3,760	3,186	623	3,809	3,214	623	3,837
ii) Tourism	173	133	306	235	166	401	267	246	513	202	130	332
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others +	205	545	750	213	571	784	231	591	822	188	616	804
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>744</b>	<b>79,123</b>	<b>79,867</b>	<b>948</b>	<b>81,920</b>	<b>82,868</b>	<b>1,323</b>	<b>86,569</b>	<b>87,892</b>	<b>969</b>	<b>93,451</b>	<b>94,420</b>
<b>A Organs of State</b>	<b>23</b>	<b>2,443</b>	<b>2,466</b>	<b>47</b>	<b>2,080</b>	<b>2,127</b>	<b>38</b>	<b>2,383</b>	<b>2,421</b>	<b>38</b>	<b>2,458</b>	<b>2,496</b>
<b>B Fiscal Services (i to iii)</b>	<b>1</b>	<b>1,644</b>	<b>1,645</b>	<b>30</b>	<b>1,536</b>	<b>1,566</b>	<b>35</b>	<b>2,197</b>	<b>2,232</b>	<b>22</b>	<b>1,745</b>	<b>1,767</b>
i) Collection of Taxes and Duties	1	1,642	1,643	30	1,534	1,564	35	2,194	2,229	22	1,743	1,765
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	2	2	—	2	2	—	3	3	—	2	2
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>21,458</b>	<b>21,458</b>	<b>—</b>	<b>27,071</b>	<b>27,071</b>	<b>—</b>	<b>22,764</b>	<b>22,764</b>	<b>—</b>	<b>30,091</b>	<b>30,091</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	21,458	21,458	—	27,071	27,071	—	22,764	22,764	—	30,091	30,091
i) Interest on Loans from the Centre	—	5,170	5,170	—	5,233	5,233	—	939	939	—	5,842	5,842
ii) Interest on Internal Debt of which: Interest on market loans	—	13,789	13,789	—	16,399	16,399	—	16,387	16,387	—	18,849	18,849
iii) Interest on Small Savings, Provident Funds, etc.	—	9,025	9,025	—	11,575	11,575	—	11,575	11,575	—	13,512	13,512
iv) Others	—	2,498	2,498	—	5,438	5,438	—	5,438	5,438	—	5,400	5,400
<b>D Administrative Services (i to v)</b>	<b>720</b>	<b>40,181</b>	<b>40,901</b>	<b>871</b>	<b>38,822</b>	<b>39,693</b>	<b>1,250</b>	<b>43,813</b>	<b>45,063</b>	<b>909</b>	<b>41,442</b>	<b>42,351</b>
i) Secretariat-General Services	—	2,817	2,817	—	2,856	2,856	20	2,987	3,007	—	2,825	2,825
ii) District Administration	—	2,739	2,739	120	2,847	2,967	270	3,028	3,298	—	3,056	3,056
iii) Police	375	24,092	24,467	528	24,486	25,014	525	28,518	29,043	372	26,305	26,677
iv) Public Works	89	7,039	7,128	—	5,124	5,124	—	5,693	5,693	307	5,212	5,519
v) Others ++	256	3,494	3,750	223	3,509	3,732	435	3,587	4,022	230	4,044	4,274
<b>E Pensions</b>	<b>—</b>	<b>13,338</b>	<b>13,338</b>	<b>—</b>	<b>12,348</b>	<b>12,348</b>	<b>—</b>	<b>15,344</b>	<b>15,344</b>	<b>—</b>	<b>17,645</b>	<b>17,645</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>59</b>	<b>59</b>	<b>—</b>	<b>63</b>	<b>63</b>	<b>—</b>	<b>68</b>	<b>68</b>	<b>—</b>	<b>70</b>	<b>70</b>
of which : Payment on account of State Lotteries	—	59	59	—	63	63	—	68	68	—	70	70
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A69

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**ORISSA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A70

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>157,067</b>	<b>844,401</b>	<b>1,001,468</b>	<b>270,918</b>	<b>981,158</b>	<b>1,252,076</b>	<b>200,402</b>	<b>1,063,880</b>	<b>1,264,282</b>	<b>242,268</b>	<b>1,166,123</b>	<b>1,408,391</b>
<b>I Developmental Expenditure (A + B)</b>	<b>155,616</b>	<b>350,617</b>	<b>506,233</b>	<b>268,372</b>	<b>359,583</b>	<b>627,955</b>	<b>197,918</b>	<b>433,589</b>	<b>631,507</b>	<b>239,246</b>	<b>417,144</b>	<b>656,390</b>
<b>A Social Services (1 to 12)</b>	<b>85,679</b>	<b>260,276</b>	<b>345,955</b>	<b>139,018</b>	<b>264,929</b>	<b>403,947</b>	<b>118,066</b>	<b>310,763</b>	<b>428,829</b>	<b>137,534</b>	<b>307,266</b>	<b>444,800</b>
1 Education, sports, art and culture	19,470	168,809	188,279	28,735	163,626	192,361	25,907	174,835	200,742	17,187	175,656	192,843
2 Medical and public health	3,297	35,397	38,694	8,577	37,081	45,658	8,428	38,062	46,490	13,894	38,987	52,881
3 Family Welfare	7,205	59	7,264	10,275	37	10,312	9,906	37	9,943	11,654	16	11,670
4 Water supply and sanitation	10,760	9,593	20,353	11,898	9,606	21,504	11,388	9,994	21,382	13,834	11,656	25,490
5 Housing	15	3,682	3,697	423	5,362	5,785	223	5,584	5,807	421	6,855	7,276
6 Urban development	2,144	2,757	4,901	6,998	2,878	9,876	1,171	3,760	4,931	1,955	3,063	5,018
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	16,312	9,511	25,823	23,993	9,921	33,914	18,965	10,663	29,628	22,252	10,219	32,471
8 Labour and Labour welfare	16	2,166	2,182	37	2,222	2,259	28	2,317	2,345	31	2,274	2,305
9 Social Security and Welfare	12,249	10,313	22,562	22,048	16,658	38,706	21,763	22,794	44,557	22,881	21,225	44,106
10 Nutrition	6,978	712	7,690	6,855	1,073	7,928	6,035	1,095	7,130	9,946	613	10,559
11 Relief on account of Natural Calamities	6,430	14,239	20,669	18,922	12,672	31,594	13,994	37,686	51,680	23,183	33,306	56,489
12 Others*	803	3,038	3,841	257	3,793	4,050	258	3,936	4,194	296	3,396	3,692
<b>B Economic Services (1 to 9)</b>	<b>69,937</b>	<b>90,341</b>	<b>160,278</b>	<b>129,354</b>	<b>94,654</b>	<b>224,008</b>	<b>79,852</b>	<b>122,826</b>	<b>202,678</b>	<b>101,712</b>	<b>109,878</b>	<b>211,590</b>
1 Agriculture and Allied Activities (i to xii)	11,865	38,086	49,951	22,921	41,690	64,611	14,318	58,998	73,316	17,827	43,226	61,053
i) Crop Husbandry	4,779	10,418	15,197	6,978	12,431	19,409	6,006	28,358	34,364	6,337	13,157	19,494
ii) Soil and Water Conservation	2,161	2,481	4,642	1,647	2,326	3,973	2,031	2,631	4,662	2,828	2,949	5,777
iii) Animal Husbandry	399	7,288	7,687	636	7,575	8,211	636	7,699	8,335	1,133	7,824	8,957
iv) Dairy Development	283	20	303	914	61	975	914	42	956	841	41	882
v) Fisheries	518	1,553	2,071	756	1,540	2,296	756	1,662	2,418	740	1,606	2,346
vi) Forestry and Wild Life	1,903	7,152	9,055	9,747	7,233	16,980	2,312	7,675	9,987	4,116	7,599	11,715
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	658	4,309	4,967	902	5,802	6,704	546	5,816	6,362	718	4,820	5,538
ix) Agricultural Research and Education	427	1,626	2,053	224	1,477	1,701	224	1,656	1,880	221	1,902	2,123
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	151	3,051	3,202	536	3,020	3,556	536	3,227	3,763	536	3,096	3,632
xii) Other Agricultural Programmes	586	188	774	581	225	806	357	232	589	357	232	589
2 Rural Development	32,300	14,603	46,903	61,333	13,784	75,117	19,325	23,839	43,164	23,072	23,753	46,825
3 Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4 Irrigation and Flood Control	4,018	14,437	18,455	5,598	15,402	21,000	7,063	15,407	22,470	6,485	16,615	23,100
<i>Of which:</i>												
i) Major and Medium Irrigation	222	7,211	7,433	170	8,776	8,946	135	8,776	8,911	170	9,486	9,656
ii) Minor Irrigation	3,231	5,042	8,273	4,708	3,691	8,399	6,008	3,691	9,699	5,515	3,876	9,391
iii) Flood Control and Drainage	—	2,113	2,113	—	2,858	2,858	—	2,858	2,858	—	3,172	3,172
5 Energy	4,489	290	4,779	9,109	451	9,560	7,192	458	7,650	9,067	449	9,516
<i>of which : Power</i>	4,374	272	4,646	9,048	433	9,481	7,132	440	7,572	9,006	432	9,438
6 Industry and Minerals (i to iii)	986	3,700	4,686	5,340	3,894	9,234	5,839	4,203	10,042	6,691	4,080	10,771
i) Village and Small Industries	352	2,715	3,067	5,208	2,639	7,847	5,512	2,823	8,335	5,976	2,788	8,764
ii) Industries@	511	983	1,494	101	1,255	1,356	266	1,380	1,646	689	1,292	1,981
iii) Others**	123	2	125	31	—	31	61	—	61	26	—	26

## Appendix II : Revenue Expenditure of Individual States (Contd.)

### ORISSA

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications (i to ii)	1	14,527	14,528	3,341	14,610	17,951	3,341	14,866	18,207	3,170	16,754	19,924
i) Roads and Bridges	—	14,034	14,034	3,340	14,078	17,418	3,340	14,318	17,658	3,161	16,247	19,408
ii) Others @@	1	493	494	1	532	533	1	548	549	9	507	516
8 Science, Technology and Environment	1,818	256	2,074	801	226	1,027	1,049	228	1,277	467	335	802
9 General Economic Services (i to iv)	14,460	4,442	18,902	20,911	4,597	25,508	21,725	4,827	26,552	34,933	4,666	39,599
i) Secretariat - Economic Services	14,158	3,021	17,179	20,756	3,074	23,830	21,374	3,185	24,559	34,689	3,125	37,814
ii) Tourism	122	306	428	154	300	454	350	318	668	243	310	553
iii) Civil Supplies	—	139	139	—	157	157	—	157	157	—	160	160
iv) Others +	180	976	1,156	1	1,066	1,067	1	1,167	1,168	1	1,071	1,072
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>1,299</b>	<b>479,227</b>	<b>480,526</b>	<b>2,546</b>	<b>606,137</b>	<b>608,683</b>	<b>2,484</b>	<b>614,853</b>	<b>617,337</b>	<b>3,022</b>	<b>734,355</b>	<b>737,377</b>
<b>A Organs of State</b>	<b>14</b>	<b>8,718</b>	<b>8,732</b>	<b>673</b>	<b>7,809</b>	<b>8,482</b>	<b>673</b>	<b>9,348</b>	<b>10,021</b>	<b>24</b>	<b>15,646</b>	<b>15,670</b>
<b>B Fiscal Services (i to iii)</b>	<b>829</b>	<b>16,699</b>	<b>17,528</b>	<b>1,743</b>	<b>16,875</b>	<b>18,618</b>	<b>1,674</b>	<b>17,739</b>	<b>19,413</b>	<b>2,820</b>	<b>17,490</b>	<b>20,310</b>
i) Collection of Taxes and Duties	829	16,448	17,277	1,743	16,669	18,412	1,674	17,522	19,196	2,820	17,207	20,027
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	251	251	—	206	206	—	217	217	—	283	283
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>293,565</b>	<b>293,565</b>	<b>—</b>	<b>344,007</b>	<b>344,007</b>	<b>—</b>	<b>347,566</b>	<b>347,566</b>	<b>—</b>	<b>429,698</b>	<b>429,698</b>
1 Appropriation for Reduction or Avoidance of Debt	—	5,007	5,007	—	19,007	19,007	—	19,007	19,007	—	83,507	83,507
2 Interest Payments (i to iv)	—	288,558	288,558	—	325,000	325,000	—	328,559	328,559	—	346,191	346,191
i) Interest on Loans from the Centre	—	113,025	113,025	—	123,736	123,736	—	114,336	114,336	—	121,198	121,198
ii) Interest on Internal Debt	—	108,975	108,975	—	123,202	123,202	—	146,637	146,637	—	152,023	152,023
<i>of which: Interest on market loans</i>	—	72,483	72,483	—	77,756	77,756	—	77,756	77,756	—	88,853	88,853
iii) Interest on Small Savings, Provident Funds, etc.	—	66,490	66,490	—	73,511	73,511	—	62,976	62,976	—	67,103	67,103
iv) Others	—	68	68	—	4,551	4,551	—	4,610	4,610	—	5,867	5,867
<b>D Administrative Services (i to v)</b>	<b>456</b>	<b>55,076</b>	<b>55,532</b>	<b>130</b>	<b>70,272</b>	<b>70,402</b>	<b>137</b>	<b>72,921</b>	<b>73,058</b>	<b>178</b>	<b>71,656</b>	<b>71,834</b>
i) Secretariat-General Services	—	4,477	4,477	—	5,278	5,278	5	5,254	5,259	20	5,303	5,323
ii) District Administration	—	4,510	4,510	—	4,555	4,555	—	4,923	4,923	—	4,744	4,744
iii) Police	136	36,138	36,274	27	41,170	41,197	27	41,580	41,607	53	40,038	40,091
iv) Public Works	12	-2,448	-2,436	—	6,776	6,776	—	8,008	8,008	—	8,655	8,655
v) Others ++	308	12,399	12,707	103	12,493	12,596	105	13,156	13,261	105	12,916	13,021
<b>E Pensions</b>	<b>—</b>	<b>102,979</b>	<b>102,979</b>	<b>—</b>	<b>163,104</b>	<b>163,104</b>	<b>—</b>	<b>163,148</b>	<b>163,148</b>	<b>—</b>	<b>159,794</b>	<b>159,794</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>2,190</b>	<b>2,190</b>	<b>—</b>	<b>4,070</b>	<b>4,070</b>	<b>—</b>	<b>4,131</b>	<b>4,131</b>	<b>—</b>	<b>40,071</b>	<b>40,071</b>
<i>of which : Payment on account of State Lotteries</i>	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>152</b>	<b>14,557</b>	<b>14,709</b>	<b>—</b>	<b>15,438</b>	<b>15,438</b>	<b>—</b>	<b>15,438</b>	<b>15,438</b>	<b>—</b>	<b>14,624</b>	<b>14,624</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A71

Appendix



## Appendix II : Revenue Expenditure of Individual States (Contd.)

### PUNJAB

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	5,412	42,787	48,199	4,043	38,002	42,045	—	31,431	31,431	—	32,455	32,455
i) Roads and Bridges	5,412	9,180	14,592	4,043	1,701	5,744	—	731	731	—	152	152
ii) Others @@	—	33,607	33,607	—	36,301	36,301	—	30,700	30,700	—	32,303	32,303
8 Science, Technology and Environment	41	—	41	220	73	293	243	72	315	401	78	479
9 General Economic Services (i to iv)	19,372	2,995	22,367	28,870	5,783	34,653	26,249	5,954	32,203	28,508	6,455	34,963
i) Secretariat - Economic Services	19,287	494	19,782	28,494	476	28,970	26,110	527	26,638	28,128	531	28,659
ii) Tourism	—	55	55	21	58	79	22	53	74	11	56	67
iii) Civil Supplies	8	1,615	1,622	229	4,375	4,604	9	4,500	4,509	251	4,885	5,136
iv) Others +	77	832	909	126	874	1,000	108	874	982	119	982	1,101
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>469</b>	<b>906,767</b>	<b>907,236</b>	<b>1,020</b>	<b>910,520</b>	<b>911,540</b>	<b>1,754</b>	<b>945,018</b>	<b>946,772</b>	<b>198</b>	<b>989,443</b>	<b>989,641</b>
<b>A Organs of State</b>	—	<b>13,329</b>	<b>13,329</b>	—	<b>12,912</b>	<b>12,912</b>	—	<b>13,936</b>	<b>13,936</b>	—	<b>14,609</b>	<b>14,609</b>
<b>B Fiscal Services (i to iii)</b>	—	<b>17,107</b>	<b>17,107</b>	<b>163</b>	<b>17,073</b>	<b>17,236</b>	<b>1,500</b>	<b>16,738</b>	<b>18,238</b>	<b>1</b>	<b>20,181</b>	<b>20,182</b>
i) Collection of Taxes and Duties	—	13,073	13,073	163	12,413	12,576	1,500	12,073	13,573	1	15,143	15,144
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	4,034	4,034	—	4,660	4,660	—	4,664	4,664	—	5,038	5,038
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	—	<b>343,393</b>	<b>343,393</b>	—	<b>347,311</b>	<b>347,311</b>	—	<b>373,701</b>	<b>373,701</b>	—	<b>387,212</b>	<b>387,212</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	343,393	343,393	—	347,311	347,311	—	373,701	373,701	—	387,212	387,212
i) Interest on Loans from the Centre	—	120,473	120,473	—	94,898	94,898	—	105,024	105,024	—	68,675	68,675
ii) Interest on Internal Debt of which: Interest on market loans	—	170,467	170,467	—	193,996	193,996	—	204,657	204,657	—	249,591	249,591
iii) Interest on Small Savings, Provident Funds, etc.	—	52,194	52,194	—	49,933	49,933	—	49,933	49,933	—	50,439	50,439
iv) Others	—	259	259	—	8,484	8,484	—	14,087	14,087	—	18,508	18,508
<b>D Administrative Services (i to v)</b>	<b>469</b>	<b>141,460</b>	<b>141,929</b>	<b>857</b>	<b>152,223</b>	<b>153,080</b>	<b>254</b>	<b>157,518</b>	<b>157,772</b>	<b>197</b>	<b>165,543</b>	<b>165,740</b>
i) Secretariat-General Services	422	4,812	5,234	590	5,018	5,608	136	5,183	5,319	55	5,607	5,662
ii) District Administration	—	6,178	6,178	—	6,253	6,253	—	6,643	6,643	—	7,227	7,227
iii) Police	—	99,078	99,078	—	100,213	100,213	—	102,641	102,641	—	105,615	105,615
iv) Public Works	1	14,493	14,493	—	18,595	18,595	—	19,646	19,646	—	23,843	23,843
v) Others ++	46	16,899	16,945	267	22,144	22,411	118	23,405	23,523	142	23,251	23,393
<b>E Pensions</b>	—	<b>135,564</b>	<b>135,564</b>	—	<b>142,000</b>	<b>142,000</b>	—	<b>143,858</b>	<b>143,858</b>	—	<b>138,873</b>	<b>138,873</b>
<b>F Miscellaneous General Services</b>	—	<b>255,914</b>	<b>255,914</b>	—	<b>239,001</b>	<b>239,001</b>	—	<b>239,267</b>	<b>239,267</b>	—	<b>263,024</b>	<b>263,024</b>
of which : Payment on account of State Lotteries	—	255,799	255,799	—	238,907	238,907	—	238,907	238,907	—	262,368	262,368
<b>III Grants-In-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	—	<b>22,118</b>	<b>22,118</b>	—	<b>15,181</b>	<b>15,181</b>	—	<b>17,585</b>	<b>17,585</b>	—	<b>18,538</b>	<b>18,538</b>
<b>V Reserve with Finance Department</b>	—	—	—	—	—	—	—	—	—	—	—	—

A73

Appendix





**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**RAJASTHAN**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	9,978	15,667	25,645	—	16,234	16,234	7,339	22,332	29,671	10,000	14,629	24,629
i) Roads and Bridges	9,978	15,667	25,645	—	16,234	16,234	7,339	15,833	23,172	10,000	14,629	24,629
ii) Others @@	—	—	—	—	—	—	—	6,499	6,499	—	—	—
8 Science, Technology and Environment	139	216	355	140	226	366	112	224	336	160	245	405
9 General Economic Services (i to iv)	5,056	3,880	8,936	7,114	4,363	11,477	8,808	4,330	13,138	15,231	5,130	20,361
i) Secretariat - Economic Services	3,549	719	4,268	5,108	793	5,901	6,431	786	7,217	13,145	717	13,862
ii) Tourism	782	232	1,014	1,025	234	1,259	854	234	1,088	856	508	1,364
iii) Civil Supplies	583	1,846	2,429	625	2,051	2,676	624	2,130	2,754	707	2,584	3,291
iv) Others +	142	1,083	1,225	356	1,285	1,641	899	1,180	2,079	524	1,320	1,844
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>5,224</b>	<b>759,325</b>	<b>764,549</b>	<b>2,385</b>	<b>848,498</b>	<b>850,883</b>	<b>5,630</b>	<b>856,240</b>	<b>861,870</b>	<b>1,758</b>	<b>841,282</b>	<b>843,040</b>
<b>A Organs of State</b>	<b>560</b>	<b>15,191</b>	<b>15,751</b>	<b>751</b>	<b>15,464</b>	<b>16,215</b>	<b>982</b>	<b>23,204</b>	<b>24,186</b>	<b>845</b>	<b>20,382</b>	<b>21,227</b>
<b>B Fiscal Services (i to iii)</b>	<b>200</b>	<b>46,409</b>	<b>46,609</b>	<b>612</b>	<b>50,787</b>	<b>51,399</b>	<b>466</b>	<b>48,733</b>	<b>49,199</b>	<b>719</b>	<b>43,052</b>	<b>43,771</b>
i) Collection of Taxes and Duties	200	35,709	35,909	612	38,442	39,054	466	38,636	39,102	719	32,651	33,370
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	10,700	10,700	—	12,345	12,345	—	10,097	10,097	—	10,401	10,401
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>430,014</b>	<b>430,014</b>	<b>—</b>	<b>479,311</b>	<b>479,311</b>	<b>—</b>	<b>480,039</b>	<b>480,039</b>	<b>—</b>	<b>516,642</b>	<b>516,642</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	430,014	430,014	—	479,311	479,311	—	480,039	480,039	—	516,642	516,642
i) Interest on Loans from the Centre	—	220,539	220,539	—	248,052	248,052	—	248,723	248,723	—	270,479	270,479
ii) Interest on Internal Debt of which: Interest on market loans	—	118,520	118,520	—	130,882	130,882	—	141,207	141,207	—	146,976	146,976
iii) Interest on Small Savings, Provident Funds, etc.	—	91,644	91,644	—	106,895	106,895	—	108,140	108,140	—	117,740	117,740
iv) Others	—	86,606	86,606	—	94,404	94,404	—	85,950	85,950	—	93,749	93,749
v) Others ++	—	4,349	4,349	—	5,973	5,973	—	4,159	4,159	—	5,438	5,438
<b>D Administrative Services (i to v)</b>	<b>4,464</b>	<b>99,379</b>	<b>103,843</b>	<b>1,022</b>	<b>110,302</b>	<b>111,324</b>	<b>4,182</b>	<b>112,072</b>	<b>116,254</b>	<b>194</b>	<b>124,921</b>	<b>125,115</b>
i) Secretariat-General Services	—	3,792	3,792	10	3,943	3,953	—	4,576	4,576	12	4,733	4,745
ii) District Administration	—	9,820	9,820	24	10,306	10,330	—	10,791	10,791	24	11,808	11,832
iii) Police	4,365	66,196	70,561	787	76,398	77,185	3,967	75,632	79,599	32	83,104	83,136
iv) Public Works	17	4,761	4,778	25	5,308	5,333	22	5,431	5,453	122	6,696	6,818
v) Others ++	82	14,810	14,892	176	14,347	14,523	193	15,642	15,835	4	18,580	18,584
<b>E Pensions</b>	<b>—</b>	<b>168,313</b>	<b>168,313</b>	<b>—</b>	<b>191,317</b>	<b>191,317</b>	<b>—</b>	<b>190,917</b>	<b>190,917</b>	<b>—</b>	<b>135,005</b>	<b>135,005</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>19</b>	<b>19</b>	<b>—</b>	<b>1,317</b>	<b>1,317</b>	<b>—</b>	<b>1,275</b>	<b>1,275</b>	<b>—</b>	<b>1,280</b>	<b>1,280</b>
of which : Payment on account of State Lotteries	—	—	—	—	—	—	—	3	3	—	3	3
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>12</b>	<b>12</b>	<b>—</b>	<b>21</b>	<b>21</b>	<b>—</b>	<b>17</b>	<b>17</b>	<b>—</b>	<b>176</b>	<b>176</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A75

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**SIKKIM**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	954	3,517	4,471	1,464	3,507	4,971	1,503	3,574	5,077	1,425	4,198	5,623
i) Roads and Bridges	889	1,367	2,256	1,404	1,411	2,815	1,443	1,424	2,867	1,320	1,699	3,019
ii) Others @@	65	2,150	2,215	60	2,096	2,156	60	2,150	2,210	105	2,499	2,604
8 Science, Technology and Environment	100	—	100	110	—	110	109	—	109	108	—	108
9 General Economic Services (i to iv)	1,005	172	1,177	2,271	176	2,447	905	176	1,081	977	207	1,184
i) Secretariat - Economic Services	155	20	175	1,530	22	1,552	165	22	187	256	23	279
ii) Tourism	649	97	746	520	96	616	529	96	625	444	106	550
iii) Civil Supplies	4	—	4	—	—	—	—	—	—	—	—	—
iv) Others +	197	55	252	221	58	279	211	58	269	277	78	355
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>1,915</b>	<b>138,660</b>	<b>140,575</b>	<b>574</b>	<b>139,444</b>	<b>140,018</b>	<b>1,210</b>	<b>52,767</b>	<b>53,977</b>	<b>969</b>	<b>113,870</b>	<b>114,839</b>
<b>A Organs of State</b>	<b>—</b>	<b>1,424</b>	<b>1,424</b>	<b>20</b>	<b>1,300</b>	<b>1,320</b>	<b>20</b>	<b>1,459</b>	<b>1,479</b>	<b>100</b>	<b>1,854</b>	<b>1,954</b>
<b>B Fiscal Services (i to iii)</b>	<b>8</b>	<b>566</b>	<b>574</b>	<b>8</b>	<b>654</b>	<b>662</b>	<b>8</b>	<b>686</b>	<b>694</b>	<b>26</b>	<b>820</b>	<b>846</b>
i) Collection of Taxes and Duties	8	566	574	8	654	662	8	686	694	26	820	846
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	—	—	—	—	—	—	—	—	—	—	—
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>10,054</b>	<b>10,054</b>	<b>—</b>	<b>10,504</b>	<b>10,504</b>	<b>—</b>	<b>10,504</b>	<b>10,504</b>	<b>—</b>	<b>10,784</b>	<b>10,784</b>
1 Appropriation for Reduction or Avoidance of Debt	—	1,100	1,100	—	1,100	1,100	—	1,100	1,100	—	1,100	1,100
2 Interest Payments (i to iv)	—	8,954	8,954	—	9,404	9,404	—	9,404	9,404	—	9,684	9,684
i) Interest on Loans from the Centre	—	3,206	3,206	—	3,623	3,623	—	3,623	3,623	—	3,542	3,542
ii) Interest on Internal Debt of which: Interest on market loans	—	3,764	3,764	—	3,706	3,706	—	3,706	3,706	—	3,992	3,992
iii) Interest on Small Savings, Provident Funds, etc.	—	2,734	2,734	—	2,611	2,611	—	2,611	2,611	—	2,921	2,921
iv) Others	—	1,984	1,984	—	2,075	2,075	—	2,075	2,075	—	2,150	2,150
<b>D Administrative Services (i to v)</b>	<b>1,207</b>	<b>7,050</b>	<b>8,257</b>	<b>546</b>	<b>7,409</b>	<b>7,955</b>	<b>482</b>	<b>7,832</b>	<b>8,314</b>	<b>843</b>	<b>8,500</b>	<b>9,343</b>
i) Secretariat-General Services	—	733	733	—	711	711	—	818	818	6	797	803
ii) District Administration	—	285	285	—	287	287	—	294	294	—	324	324
iii) Police	763	4,304	5,067	196	4,614	4,810	196	4,741	4,937	444	5,264	5,708
iv) Public Works	263	554	817	86	548	634	86	572	658	101	592	693
v) Others ++	181	1,174	1,355	264	1,249	1,513	200	1,407	1,607	292	1,523	1,815
<b>E Pensions</b>	<b>700</b>	<b>2,218</b>	<b>2,918</b>	<b>—</b>	<b>2,222</b>	<b>2,222</b>	<b>700</b>	<b>4,085</b>	<b>4,785</b>	<b>—</b>	<b>3,145</b>	<b>3,145</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>117,348</b>	<b>117,348</b>	<b>—</b>	<b>117,355</b>	<b>117,355</b>	<b>—</b>	<b>28,201</b>	<b>28,201</b>	<b>—</b>	<b>88,767</b>	<b>88,767</b>
of which : Payment on account of State Lotteries	—	117,248	117,248	—	117,255	117,255	—	28,100	28,100	—	88,525	88,525
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A77

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**TAMIL NADU**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A78

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>297,224</b>	<b>2,271,546</b>	<b>2,568,770</b>	<b>385,694</b>	<b>2,274,243</b>	<b>2,659,937</b>	<b>440,984</b>	<b>2,214,020</b>	<b>2,655,004</b>	<b>424,218</b>	<b>2,388,655</b>	<b>2,812,873</b>
<b>I Developmental Expenditure (A + B)</b>	<b>280,375</b>	<b>1,143,192</b>	<b>1,423,567</b>	<b>369,391</b>	<b>948,038</b>	<b>1,317,429</b>	<b>422,621</b>	<b>959,557</b>	<b>1,382,178</b>	<b>404,076</b>	<b>979,064</b>	<b>1,383,140</b>
<b>A Social Services (1 to 12)</b>	<b>158,438</b>	<b>638,967</b>	<b>797,405</b>	<b>202,586</b>	<b>724,640</b>	<b>927,226</b>	<b>241,237</b>	<b>694,509</b>	<b>935,746</b>	<b>231,828</b>	<b>706,663</b>	<b>938,491</b>
1 Education, sports, art and culture	17,516	397,017	414,533	22,209	483,751	505,960	23,488	440,255	463,743	24,274	468,426	492,700
2 Medical and public health	9,622	85,375	94,997	15,112	101,329	116,441	16,144	93,207	109,351	15,651	100,352	116,003
3 Family Welfare	22,662	1,129	23,791	22,022	1,403	23,425	20,974	1,221	22,195	20,312	1,893	22,205
4 Water supply and sanitation	9,167	12,463	21,630	9,088	14,954	24,042	9,554	13,830	23,384	8,705	10,267	18,972
5 Housing	3,311	2,862	6,173	4,289	2,662	6,951	6,983	2,821	9,804	6,036	2,739	8,775
6 Urban development	13,876	2,674	16,550	15,601	3,006	18,607	13,869	2,844	16,713	10,281	2,288	12,569
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	23,956	26,557	50,513	25,818	27,692	53,510	30,718	24,747	55,465	30,756	26,476	57,232
8 Labour and Labour welfare	138	11,324	11,462	261	12,614	12,875	250	14,598	14,848	437	27,114	27,551
9 Social Security and Welfare	17,067	45,593	62,660	25,581	42,931	68,512	45,486	38,158	83,644	47,729	40,469	88,198
10 Nutrition	41,082	11,681	52,763	62,448	997	63,445	73,607	936	74,543	67,464	1,077	68,541
11 Relief on account of Natural Calamities	—	37,732	37,732	—	27,600	27,600	—	56,723	56,723	—	20,098	20,098
12 Others*	41	4,560	4,601	157	5,701	5,858	164	5,169	5,333	183	5,464	5,647
<b>B Economic Services (1 to 9)</b>	<b>121,937</b>	<b>504,225</b>	<b>626,162</b>	<b>166,805</b>	<b>223,398</b>	<b>390,203</b>	<b>181,384</b>	<b>265,048</b>	<b>446,432</b>	<b>172,248</b>	<b>272,401</b>	<b>444,649</b>
1 Agriculture and Allied Activities (i to xii)	30,585	83,764	114,349	47,849	67,216	115,065	52,635	60,015	112,650	58,003	64,303	122,306
i) Crop Husbandry	9,161	44,638	53,799	22,152	24,820	46,972	24,142	21,740	45,882	37,107	23,115	60,222
ii) Soil and Water Conservation	4,109	816	4,925	6,766	1,081	7,847	7,144	926	8,070	8,230	973	9,203
iii) Animal Husbandry	960	10,036	10,996	972	12,921	13,893	770	10,860	11,630	987	11,636	12,623
iv) Dairy Development	35	3,805	3,840	98	1,218	1,316	98	1,066	1,164	118	1,184	1,302
v) Fisheries	1,828	1,417	3,245	2,630	1,472	4,102	3,076	1,431	4,507	3,035	1,524	4,559
vi) Forestry and Wild Life	2,661	6,005	8,666	2,979	6,494	9,473	3,027	6,196	9,223	3,210	6,617	9,827
vii) Plantations	1	10	11	1	—	1	—	1	1	—	116	116
viii) Food Storage and Warehousing	—	20	20	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	3,421	6,469	9,890	4,621	5,655	10,276	4,734	5,749	10,483	4,998	6,149	11,147
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	8,367	7,394	15,761	7,626	9,855	17,481	9,640	8,645	18,285	307	9,317	9,624
xii) Other Agricultural Programmes	42	3,154	3,196	4	3,700	3,704	4	3,401	3,405	11	3,672	3,683
2 Rural Development	49,121	11,774	60,895	63,348	14,019	77,367	68,974	12,809	81,783	46,868	14,345	61,213
3 Special Area Programmes	1,532	42	1,574	1,838	43	1,881	1,492	47	1,539	1,723	51	1,774
4 Irrigation and Flood Control	9,672	38,938	48,610	10,083	32,671	42,754	17,543	38,918	56,461	19,129	41,617	60,746
<i>Of which:</i>												
i) Major and Medium Irrigation	4,584	35,743	40,327	4,567	28,716	33,283	12,080	35,448	47,528	13,548	37,719	51,267
ii) Minor Irrigation	491	2,936	3,427	502	3,595	4,097	507	3,296	3,803	493	3,721	4,214
iii) Flood Control and Drainage	259	4,597	4,856	—	359	359	—	174	174	5,089	176	5,265
5 Energy	3,940	196,287	200,227	15,128	60	15,188	11,446	20,080	31,526	12,702	12,590	25,292
<i>of which : Power</i>	3,829	196,287	200,116	15,000	60	15,060	11,241	20,080	31,321	12,500	12,590	25,090
6 Industry and Minerals (i to iii)	17,022	13,008	30,030	15,675	13,077	28,752	14,098	11,965	26,063	20,275	8,191	28,466
i) Village and Small Industries	15,008	10,022	25,030	12,242	11,398	23,640	11,572	10,445	22,017	16,773	7,292	24,065
ii) Industries@	222	2,986	3,208	763	1,679	2,442	726	1,520	2,246	1,602	899	2,501
iii) Others**	1,792	—	1,792	2,670	—	2,670	1,800	—	1,800	1,900	—	1,900

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**TAMIL NADU**

(Rs Lakh)

A79

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	8,627	28,132	36,759	8,822	27,280	36,102	9,189	35,336	44,525	10,701	45,186	55,887
i) Roads and Bridges	8,627	27,993	36,620	8,822	27,243	36,065	9,189	35,299	44,488	10,701	45,149	55,850
ii) Others @@	—	139	139	—	37	37	—	37	37	—	37	37
8 Science, Technology and Environment	302	5	307	597	51	648	2,611	39	2,650	521	51	572
9 General Economic Services (i to iv)	1,136	132,275	133,411	3,465	68,981	72,446	3,396	85,839	89,235	2,326	86,067	88,393
i) Secretariat - Economic Services	394	1,734	2,128	475	2,053	2,528	404	1,917	2,321	420	2,032	2,452
ii) Tourism	260	877	1,137	2,142	488	2,630	2,160	424	2,584	1,175	444	1,619
iii) Civil Supplies	67	126,817	126,884	159	62,953	63,112	174	80,444	80,618	17	80,318	80,335
iv) Others +	415	2,847	3,262	689	3,487	4,176	658	3,054	3,712	714	3,273	3,987
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>2,523</b>	<b>986,968</b>	<b>989,491</b>	<b>1,614</b>	<b>1,172,866</b>	<b>1,174,480</b>	<b>3,674</b>	<b>1,126,936</b>	<b>1,130,610</b>	<b>3,953</b>	<b>1,283,006</b>	<b>1,286,959</b>
<b>A Organs of State</b>	<b>418</b>	<b>18,676</b>	<b>19,094</b>	<b>399</b>	<b>21,252</b>	<b>21,651</b>	<b>442</b>	<b>20,377</b>	<b>20,819</b>	<b>444</b>	<b>25,494</b>	<b>25,938</b>
<b>B Fiscal Services (i to iii)</b>	<b>1,004</b>	<b>35,731</b>	<b>36,735</b>	<b>624</b>	<b>62,232</b>	<b>62,856</b>	<b>1,827</b>	<b>59,207</b>	<b>61,034</b>	<b>2,502</b>	<b>61,797</b>	<b>64,299</b>
i) Collection of Taxes and Duties	1,013	30,072	31,085	624	58,204	58,828	1,827	53,854	55,681	2,502	57,138	59,640
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	-9	5,659	5,650	—	4,028	4,028	—	5,353	5,353	—	4,659	4,659
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>413,341</b>	<b>413,341</b>	<b>—</b>	<b>454,628</b>	<b>454,628</b>	<b>—</b>	<b>467,428</b>	<b>467,428</b>	<b>—</b>	<b>522,951</b>	<b>522,951</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	413,341	413,341	—	454,628	454,628	—	467,426	467,426	—	522,949	522,949
i) Interest on Loans from the Centre	—	155,722	155,722	—	153,554	153,554	—	138,203	138,203	—	130,991	130,991
ii) Interest on Internal Debt	—	190,668	190,668	—	229,168	229,168	—	249,741	249,741	—	307,566	307,566
<i>of which:</i> Interest on market loans	—	82,959	82,959	—	93,170	93,170	—	99,829	99,829	—	126,356	126,356
iii) Interest on Small Savings, Provident Funds, etc.	—	59,186	59,186	—	52,013	52,013	—	53,896	53,896	—	59,523	59,523
iv) Others	—	7,765	7,765	—	19,893	19,893	—	25,586	25,586	—	24,869	24,869
<b>D Administrative Services (i to v)</b>	<b>1,101</b>	<b>171,908</b>	<b>173,009</b>	<b>591</b>	<b>208,160</b>	<b>208,751</b>	<b>1,384</b>	<b>194,683</b>	<b>196,067</b>	<b>765</b>	<b>207,354</b>	<b>208,119</b>
i) Secretariat-General Services	100	5,166	5,266	—	5,769	5,769	16	5,342	5,358	—	5,703	5,703
ii) District Administration	19	30,823	30,842	—	38,231	38,231	—	34,907	34,907	—	38,109	38,109
iii) Police	246	96,900	97,146	194	119,056	119,250	699	109,596	110,295	—	114,582	114,582
iv) Public Works	—	9,562	9,562	—	11,234	11,234	153	12,225	12,378	—	14,007	14,007
v) Others ++	736	29,457	30,193	397	33,870	34,267	516	32,613	33,129	765	34,953	35,718
<b>E Pensions</b>	<b>—</b>	<b>332,653</b>	<b>332,653</b>	<b>—</b>	<b>421,159</b>	<b>421,159</b>	<b>—</b>	<b>380,800</b>	<b>380,800</b>	<b>—</b>	<b>459,800</b>	<b>459,800</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>14,659</b>	<b>14,659</b>	<b>—</b>	<b>5,435</b>	<b>5,435</b>	<b>21</b>	<b>4,441</b>	<b>4,462</b>	<b>242</b>	<b>5,610</b>	<b>5,852</b>
<i>of which:</i> Payment on account of State Lotteries	—	12,288	12,288	—	2,362	2,362	—	3,757	3,757	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>14,326</b>	<b>141,386</b>	<b>155,712</b>	<b>14,689</b>	<b>153,339</b>	<b>168,028</b>	<b>14,689</b>	<b>127,527</b>	<b>142,216</b>	<b>16,189</b>	<b>126,585</b>	<b>142,774</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**TRIPURA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A80

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>33,969</b>	<b>162,103</b>	<b>196,072</b>	<b>36,417</b>	<b>174,593</b>	<b>211,010</b>	<b>38,452</b>	<b>181,625</b>	<b>220,077</b>	<b>33,943</b>	<b>187,627</b>	<b>221,570</b>
<b>I Developmental Expenditure (A + B)</b>	<b>29,609</b>	<b>79,582</b>	<b>109,191</b>	<b>31,800</b>	<b>79,797</b>	<b>111,597</b>	<b>34,513</b>	<b>87,075</b>	<b>121,588</b>	<b>30,390</b>	<b>86,935</b>	<b>117,325</b>
<b>A Social Services (1 to 12)</b>	<b>20,609</b>	<b>51,046</b>	<b>71,655</b>	<b>22,359</b>	<b>53,118</b>	<b>75,477</b>	<b>25,681</b>	<b>53,310</b>	<b>78,991</b>	<b>22,583</b>	<b>56,383</b>	<b>78,966</b>
1 Education, sports, art and culture	6,568	39,497	46,065	9,202	41,800	51,002	8,491	41,716	50,207	6,996	45,129	52,125
2 Medical and public health	827	5,643	6,470	612	6,168	6,780	2,106	6,171	8,277	2,306	6,360	8,666
3 Family Welfare	1,944	—	1,944	2,286	—	2,286	985	—	985	994	—	994
4 Water supply and sanitation	331	1,044	1,375	360	829	1,189	461	790	1,251	469	831	1,300
5 Housing	—	202	202	—	81	81	—	150	150	—	135	135
6 Urban development	156	33	189	184	46	230	796	55	851	738	43	781
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	5,950	820	6,770	5,926	875	6,801	6,969	858	7,827	5,760	922	6,682
8 Labour and Labour welfare	82	446	528	86	467	553	173	467	640	54	503	557
9 Social Security and Welfare	3,368	1,379	4,747	2,945	1,577	4,522	3,004	1,614	4,618	3,070	1,628	4,698
10 Nutrition	1,100	108	1,208	454	116	570	2,347	87	2,434	1,840	94	1,934
11 Relief on account of Natural Calamities	—	1,186	1,186	—	601	601	—	816	816	—	132	132
12 Others*	283	688	971	304	558	862	349	586	935	356	606	962
<b>B Economic Services (1 to 9)</b>	<b>9,000</b>	<b>28,536</b>	<b>37,536</b>	<b>9,441</b>	<b>26,679</b>	<b>36,120</b>	<b>8,832</b>	<b>33,765</b>	<b>42,597</b>	<b>7,807</b>	<b>30,552</b>	<b>38,359</b>
1 Agriculture and Allied Activities (i to xii)	3,354	10,124	13,478	2,891	10,621	13,512	2,835	10,824	13,659	2,231	11,661	13,892
i) Crop Husbandry	1,881	3,938	5,819	1,290	4,110	5,400	1,315	4,114	5,429	1,058	4,442	5,500
ii) Soil and Water Conservation	119	527	646	103	555	658	159	572	731	147	623	770
iii) Animal Husbandry	261	1,709	1,970	218	1,804	2,022	374	1,806	2,180	295	1,942	2,237
iv) Dairy Development	4	77	81	2	82	84	2	82	84	1	91	92
v) Fisheries	283	775	1,058	269	817	1,086	296	815	1,111	199	880	1,079
vi) Forestry and Wild Life	583	2,015	2,598	885	2,123	3,008	564	2,302	2,866	443	2,474	2,917
vii) Plantations	20	—	20	20	—	20	18	—	18	7	—	7
viii) Food Storage and Warehousing	106	564	670	3	581	584	1	590	591	—	624	624
ix) Agricultural Research and Education	7	—	7	10	—	10	9	—	9	4	—	4
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	90	518	608	90	549	639	98	543	641	77	585	662
xii) Other Agricultural Programmes	—	—	—	1	—	1	—	—	—	—	—	—
2 Rural Development	4,608	2,709	7,317	4,655	2,834	7,489	3,754	2,830	6,584	4,145	3,346	7,491
3 Special Area Programmes	3	—	3	548	—	548	597	—	597	203	—	203
4 Irrigation and Flood Control	54	2,276	2,330	80	2,346	2,426	75	2,210	2,285	76	2,317	2,393
<i>Of which:</i>												
i) Major and Medium Irrigation	—	—	—	—	—	—	—	—	—	—	—	—
ii) Minor Irrigation	54	1,618	1,672	80	1,643	1,723	74	1,628	1,702	76	1,706	1,782
iii) Flood Control and Drainage	—	658	658	—	703	703	1	582	583	—	611	611
5 Energy	7	8,082	8,089	11	7,244	7,255	4	13,988	13,992	6	9,571	9,577
<i>of which : Power</i>	—	8,050	8,050	—	7,209	7,209	—	13,953	13,953	—	9,533	9,533
6 Industry and Minerals (i to iii)	765	1,151	1,916	949	1,205	2,154	1,269	1,208	2,477	863	1,306	2,169
i) Village and Small Industries	761	1,139	1,900	944	1,192	2,136	1,099	1,185	2,284	849	1,279	2,128
ii) Industries@	—	—	—	—	—	—	—	—	—	—	—	—
iii) Others**	4	12	16	5	13	18	170	23	193	14	27	41

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**TRIPURA**

(Rs Lakh)

A81

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	32	3,613	3,645	19	1,796	1,815	15	2,097	2,112	8	1,691	1,699
i) Roads and Bridges	—	2,839	2,839	—	1,066	1,066	—	1,341	1,341	—	937	937
ii) Others @@	32	774	806	19	730	749	15	756	771	8	754	762
8 Science, Technology and Environment	11	36	47	13	38	51	24	38	62	35	41	76
9 General Economic Services (i to iv)	166	545	711	275	595	870	259	570	829	240	619	859
i) Secretariat - Economic Services	33	101	134	32	112	144	12	110	122	11	120	131
ii) Tourism	112	19	131	116	33	149	117	18	135	99	18	117
iii) Civil Supplies	4	116	120	110	135	245	113	127	240	114	141	255
iv) Others +	17	309	326	17	315	332	17	315	332	16	340	356
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>152</b>	<b>82,521</b>	<b>82,673</b>	<b>174</b>	<b>94,796</b>	<b>94,970</b>	<b>163</b>	<b>94,550</b>	<b>94,713</b>	<b>153</b>	<b>100,692</b>	<b>100,845</b>
<b>A Organs of State</b>	<b>35</b>	<b>2,098</b>	<b>2,133</b>	<b>37</b>	<b>2,122</b>	<b>2,159</b>	<b>30</b>	<b>2,421</b>	<b>2,451</b>	<b>28</b>	<b>2,700</b>	<b>2,728</b>
<b>B Fiscal Services (i to iii)</b>	<b>6</b>	<b>1,439</b>	<b>1,445</b>	<b>12</b>	<b>1,523</b>	<b>1,535</b>	<b>22</b>	<b>1,566</b>	<b>1,588</b>	<b>24</b>	<b>1,684</b>	<b>1,708</b>
i) Collection of Taxes and Duties	6	1,363	1,369	12	1,445	1,457	22	1,484	1,506	24	1,595	1,619
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	76	76	—	78	78	—	82	82	—	89	89
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>29,075</b>	<b>29,075</b>	<b>—</b>	<b>33,690</b>	<b>33,690</b>	<b>—</b>	<b>32,360</b>	<b>32,360</b>	<b>—</b>	<b>33,571</b>	<b>33,571</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	29,075	29,075	—	33,690	33,690	—	32,360	32,360	—	33,571	33,571
i) Interest on Loans from the Centre	—	9,390	9,390	—	9,465	9,465	—	9,147	9,147	—	8,701	8,701
ii) Interest on Internal Debt of which: Interest on market loans	—	8,106	8,106	—	9,946	9,946	—	10,006	10,006	—	10,345	10,345
iii) Interest on Small Savings, Provident Funds, etc.	—	5,374	5,374	—	5,600	5,600	—	5,728	5,728	—	5,853	5,853
iv) Others	—	7,909	7,909	—	10,173	10,173	—	8,700	8,700	—	9,545	9,545
v) Others	—	3,670	3,670	—	4,106	4,106	—	4,507	4,507	—	4,980	4,980
<b>D Administrative Services (i to v)</b>	<b>111</b>	<b>27,255</b>	<b>27,366</b>	<b>125</b>	<b>31,488</b>	<b>31,613</b>	<b>111</b>	<b>32,103</b>	<b>32,214</b>	<b>101</b>	<b>33,723</b>	<b>33,824</b>
i) Secretariat-General Services	—	1,229	1,229	—	1,210	1,210	6	1,349	1,355	—	1,571	1,571
ii) District Administration	—	1,225	1,225	—	1,483	1,483	—	1,309	1,309	—	1,307	1,307
iii) Police	—	19,105	19,105	—	20,051	20,051	—	21,093	21,093	—	21,962	21,962
iv) Public Works	39	2,380	2,419	44	4,565	4,609	44	4,733	4,777	48	5,065	5,113
v) Others ++	72	3,316	3,388	81	4,179	4,260	61	3,619	3,680	53	3,818	3,871
<b>E Pensions</b>	<b>—</b>	<b>22,653</b>	<b>22,653</b>	<b>—</b>	<b>25,958</b>	<b>25,958</b>	<b>—</b>	<b>26,096</b>	<b>26,096</b>	<b>—</b>	<b>29,000</b>	<b>29,000</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>1</b>	<b>1</b>	<b>—</b>	<b>15</b>	<b>15</b>	<b>—</b>	<b>4</b>	<b>4</b>	<b>—</b>	<b>14</b>	<b>14</b>
of which : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>4,208</b>	<b>—</b>	<b>4,208</b>	<b>4,443</b>	<b>—</b>	<b>4,443</b>	<b>3,776</b>	<b>—</b>	<b>3,776</b>	<b>3,400</b>	<b>—</b>	<b>3,400</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Appendix





**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**UTTARANCHAL**

(Rs Lakh)

A83

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	216	5,055	5,271	559	4,685	5,244	606	4,691	5,297	707	5,506	6,213
i) Roads and Bridges	216	3,891	4,107	552	4,120	4,672	552	4,120	4,672	700	4,391	5,091
ii) Others @@	—	1,164	1,164	7	565	572	54	571	625	7	1,115	1,122
8 Science, Technology and Environment	28	159	187	40	683	723	40	683	723	180	196	376
9 General Economic Services (i to iv)	4,154	2,392	6,546	11,946	912	12,858	12,511	933	13,444	18,687	1,012	19,699
i) Secretariat - Economic Services	3,427	1,795	5,222	10,300	134	10,434	10,700	134	10,834	17,650	112	17,762
ii) Tourism	722	173	895	1,481	224	1,705	1,631	224	1,855	975	262	1,237
iii) Civil Supplies	—	158	158	—	169	169	—	169	169	—	221	221
iv) Others +	5	266	271	165	385	550	180	406	586	62	417	479
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>5,525</b>	<b>113,213</b>	<b>118,738</b>	<b>3,137</b>	<b>179,099</b>	<b>182,236</b>	<b>3,702</b>	<b>199,424</b>	<b>203,126</b>	<b>4,994</b>	<b>221,214</b>	<b>226,208</b>
<b>A Organs of State</b>	<b>37</b>	<b>3,414</b>	<b>3,451</b>	<b>153</b>	<b>4,801</b>	<b>4,954</b>	<b>333</b>	<b>6,939</b>	<b>7,272</b>	<b>377</b>	<b>7,224</b>	<b>7,601</b>
<b>B Fiscal Services (i to iii)</b>	<b>343</b>	<b>5,291</b>	<b>5,634</b>	<b>255</b>	<b>7,694</b>	<b>7,949</b>	<b>255</b>	<b>10,271</b>	<b>10,526</b>	<b>222</b>	<b>14,327</b>	<b>14,549</b>
i) Collection of Taxes and Duties	343	5,175	5,518	255	7,519	7,774	255	10,076	10,331	222	14,098	14,320
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	116	116	—	175	175	—	195	195	—	229	229
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>60,276</b>	<b>60,276</b>	<b>—</b>	<b>84,557</b>	<b>84,557</b>	<b>—</b>	<b>99,290</b>	<b>99,290</b>	<b>—</b>	<b>86,936</b>	<b>86,936</b>
1 Appropriation for Reduction or Avoidance of Debt	—	5,000	5,000	—	5,000	5,000	—	8,500	8,500	—	7,500	7,500
2 Interest Payments (i to iv)	—	55,276	55,276	—	79,557	79,557	—	90,790	90,790	—	79,436	79,436
i) Interest on Loans from the Centre	—	22,045	22,045	—	18,000	18,000	—	18,000	18,000	—	3,435	3,435
ii) Interest on Internal Debt of which: Interest on market loans	—	18,081	18,081	—	31,102	31,102	—	42,335	42,335	—	60,101	60,101
iii) Interest on Small Savings, Provident Funds, etc.	—	9,011	9,011	—	16,956	16,956	—	16,956	16,956	—	25,483	25,483
iv) Others	—	9,565	9,565	—	25,654	25,654	—	25,654	25,654	—	10,619	10,619
v) Others ++	—	5,586	5,586	—	4,802	4,802	—	4,802	4,802	—	5,282	5,282
<b>D Administrative Services (i to v)</b>	<b>5,145</b>	<b>30,752</b>	<b>35,897</b>	<b>2,729</b>	<b>51,887</b>	<b>54,616</b>	<b>3,114</b>	<b>52,764</b>	<b>55,878</b>	<b>4,395</b>	<b>57,148</b>	<b>61,543</b>
i) Secretariat-General Services	150	1,945	2,095	451	6,651	7,102	451	6,654	7,105	314	7,590	7,904
ii) District Administration	5	2,129	2,134	—	2,490	2,490	—	3,160	3,160	—	3,094	3,094
iii) Police	28	19,410	19,438	462	25,927	26,389	817	25,950	26,767	200	29,004	29,204
iv) Public Works	4,836	3,662	8,498	1,594	11,381	12,975	1,594	11,381	12,975	2,691	11,320	14,011
v) Others ++	126	3,606	3,732	222	5,438	5,660	252	5,619	5,871	1,190	6,140	7,330
<b>E Pensions</b>	<b>—</b>	<b>13,471</b>	<b>13,471</b>	<b>—</b>	<b>30,155</b>	<b>30,155</b>	<b>—</b>	<b>30,155</b>	<b>30,155</b>	<b>—</b>	<b>55,573</b>	<b>55,573</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>9</b>	<b>9</b>	<b>—</b>	<b>5</b>	<b>5</b>	<b>—</b>	<b>5</b>	<b>5</b>	<b>—</b>	<b>6</b>	<b>6</b>
of which : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>3,794</b>	<b>3,121</b>	<b>6,915</b>	<b>—</b>	<b>23,715</b>	<b>23,715</b>	<b>—</b>	<b>23,715</b>	<b>23,715</b>	<b>—</b>	<b>20,852</b>	<b>20,852</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Appendix

## Appendix II : Revenue Expenditure of Individual States (Contd.)

### UTTAR PRADESH

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A84

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>357,482</b>	<b>2,936,368</b>	<b>3,293,850</b>	<b>450,744</b>	<b>3,625,139</b>	<b>4,075,883</b>	<b>462,749</b>	<b>4,817,058</b>	<b>5,279,807</b>	<b>436,469</b>	<b>3,842,102</b>	<b>4,278,571</b>
<b>I Developmental Expenditure (A + B)</b>	<b>353,226</b>	<b>1,265,898</b>	<b>1,619,124</b>	<b>432,316</b>	<b>1,367,541</b>	<b>1,799,857</b>	<b>443,528</b>	<b>2,625,672</b>	<b>3,069,200</b>	<b>420,124</b>	<b>1,383,512</b>	<b>1,803,636</b>
<b>A Social Services (1 to 12)</b>	<b>169,440</b>	<b>861,364</b>	<b>1,030,804</b>	<b>294,808</b>	<b>869,695</b>	<b>1,164,503</b>	<b>291,150</b>	<b>890,226</b>	<b>1,181,376</b>	<b>266,818</b>	<b>890,655</b>	<b>1,157,473</b>
1 Education, sports, art and culture	31,517	575,189	606,706	48,501	603,906	652,407	48,829	617,308	666,137	47,915	606,511	654,426
2 Medical and public health	7,325	121,795	129,120	24,593	132,970	157,563	25,502	136,627	162,129	21,622	144,700	166,322
3 Family Welfare	27,382	—	27,382	51,493	—	51,493	49,636	2,302	51,938	51,987	2,363	54,350
4 Water supply and sanitation	24,206	2,663	26,869	74,178	2,859	77,037	67,101	2,859	69,960	49,667	2,862	52,529
5 Housing	—	1,485	1,485	—	1,826	1,826	—	1,965	1,965	—	1,810	1,810
6 Urban development	11,042	9,036	20,078	13,902	5,216	19,118	13,913	5,220	19,133	13,596	5,316	18,912
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	23,749	56,439	80,188	31,384	56,467	87,851	31,602	56,471	88,073	35,294	55,827	91,121
8 Labour and Labour welfare	912	9,661	10,573	1,561	11,720	13,281	1,586	11,784	13,370	1,129	12,390	13,519
9 Social Security and Welfare	42,692	30,798	73,490	49,013	32,728	81,741	52,798	33,171	85,969	45,437	36,119	81,556
10 Nutrition	—	—	—	—	—	—	—	—	—	—	—	—
11 Relief on account of Natural Calamities	512	49,333	49,845	—	16,933	16,933	—	16,933	16,933	—	17,781	17,781
12 Others*	103	4,965	5,068	183	5,070	5,253	183	5,586	5,769	171	4,976	5,147
<b>B Economic Services (1 to 9)</b>	<b>183,786</b>	<b>404,534</b>	<b>588,320</b>	<b>137,508</b>	<b>497,846</b>	<b>635,354</b>	<b>152,378</b>	<b>1,735,446</b>	<b>1,887,824</b>	<b>153,306</b>	<b>492,857</b>	<b>646,163</b>
1 Agriculture and Allied Activities (i to xii)	37,019	94,900	131,919	44,249	102,777	147,026	45,024	103,082	148,106	39,119	102,083	141,202
i) Crop Husbandry	12,984	45,329	58,313	16,162	48,022	64,184	16,171	48,069	64,240	14,311	46,336	60,647
ii) Soil and Water Conservation	18,900	5,253	24,153	16,778	6,147	22,925	16,778	6,147	22,925	15,099	5,548	20,647
iii) Animal Husbandry	650	14,449	15,099	5,926	15,247	21,173	6,617	15,497	22,114	4,768	15,952	20,720
iv) Dairy Development	2,047	734	2,781	936	641	1,577	936	655	1,591	933	750	1,683
v) Fisheries	860	1,386	2,246	1,237	1,509	2,746	1,237	1,509	2,746	1,240	1,547	2,787
vi) Forestry and Wild Life	1,184	10,628	11,812	270	11,884	12,154	344	11,869	12,213	419	12,212	12,631
vii) Plantations	—	260	260	4	229	233	5	229	234	5	244	249
viii) Food Storage and Warehousing	—	7,113	7,113	—	8,383	8,383	—	8,383	8,383	—	8,753	8,753
ix) Agricultural Research and Education	219	4,531	4,750	1,228	4,143	5,371	1,228	4,152	5,380	557	4,139	4,696
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	175	4,714	4,889	1,708	5,839	7,547	1,708	5,839	7,547	1,787	5,914	7,701
xii) Other Agricultural Programmes	—	503	503	—	733	733	—	733	733	—	688	688
2 Rural Development	79,122	88,260	167,382	50,151	118,841	168,992	62,477	118,841	181,318	67,807	121,319	189,126
3 Special Area Programmes	1,350	—	1,350	1,350	—	1,350	2,700	—	2,700	4,050	—	4,050
4 Irrigation and Flood Control	22,503	131,179	153,682	16,650	88,047	104,697	16,650	89,047	105,697	18,610	90,155	108,765
<i>Of which:</i>												
i) Major and Medium Irrigation	182	107,108	107,290	100	76,286	76,386	100	77,286	77,386	100	76,131	76,231
ii) Minor Irrigation	7,525	20,593	28,118	10,503	8,824	19,327	10,503	8,824	19,327	10,445	10,792	21,237
iii) Flood Control and Drainage	—	3,477	3,477	—	2,938	2,938	—	2,938	2,938	—	3,231	3,231
5 Energy	37,626	3,750	41,376	16,616	104,247	120,863	16,616	1,340,487	1,357,103	16,256	107,043	123,299
<i>of which : Power</i>	37,622	3,750	41,372	15,122	103,932	119,054	15,122	1,340,172	1,355,294	15,122	106,758	121,880
6 Industry and Minerals (i to iii)	4,644	7,894	12,538	6,705	17,450	24,155	6,768	17,503	24,271	6,967	8,154	15,121
i) Village and Small Industries	3,724	4,602	8,326	6,605	5,048	11,653	6,667	5,064	11,731	5,903	5,199	11,102
ii) Industries@	358	3,292	3,650	100	12,402	12,502	101	12,439	12,540	250	2,955	3,205
iii) Others**	562	—	562	—	—	—	—	—	—	814	—	814

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**UTTAR PRADESH**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	45	70,403	70,448	196	57,374	57,570	196	57,374	57,570	—	54,713	54,713
i) Roads and Bridges	1	67,472	67,473	—	54,107	54,107	—	54,107	54,107	—	51,534	51,534
ii) Others @@	44	2,931	2,975	196	3,267	3,463	196	3,267	3,268	—	3,179	3,179
8 Science, Technology and Environment	415	309	724	1,340	235	1,575	1,696	235	1,931	350	210	560
9 General Economic Services (i to iv)	1,062	7,839	8,901	251	8,875	9,126	251	8,877	9,128	147	9,180	9,327
i) Secretariat - Economic Services	877	3,358	4,235	108	3,358	3,466	108	3,358	3,466	71	3,728	3,799
ii) Tourism	39	619	658	143	644	787	143	644	787	76	555	631
iii) Civil Supplies	—	372	372	—	708	708	—	708	708	—	793	793
iv) Others +	146	3,490	3,636	—	4,165	4,165	—	4,167	4,167	—	4,104	4,104
<b>II Non-Developmental Expenditure (General services)(A to F)</b>	<b>4,256</b>	<b>1,554,013</b>	<b>1,558,269</b>	<b>18,428</b>	<b>2,120,093</b>	<b>2,138,521</b>	<b>19,221</b>	<b>2,053,881</b>	<b>2,073,102</b>	<b>16,345</b>	<b>2,312,384</b>	<b>2,328,729</b>
<b>A Organs of State</b>	<b>1,093</b>	<b>36,669</b>	<b>37,762</b>	<b>2,146</b>	<b>44,868</b>	<b>47,014</b>	<b>2,146</b>	<b>45,858</b>	<b>48,004</b>	<b>1,954</b>	<b>48,292</b>	<b>50,246</b>
<b>B Fiscal Services (i to iii)</b>	<b>382</b>	<b>76,700</b>	<b>77,082</b>	<b>176</b>	<b>88,472</b>	<b>88,648</b>	<b>552</b>	<b>88,895</b>	<b>89,447</b>	<b>—</b>	<b>99,892</b>	<b>99,892</b>
i) Collection of Taxes and Duties	382	76,105	76,487	176	87,605	87,781	552	88,028	88,580	—	99,029	99,029
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	595	595	—	867	867	—	867	867	—	863	863
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>856,895</b>	<b>856,895</b>	<b>—</b>	<b>1,282,268</b>	<b>1,282,268</b>	<b>—</b>	<b>1,260,114</b>	<b>1,260,114</b>	<b>—</b>	<b>1,377,312</b>	<b>1,377,312</b>
1 Appropriation for Reduction or Avoidance of Debt	—	150,941	150,941	—	181,830	181,830	—	181,830	181,830	—	229,654	229,654
2 Interest Payments (i to iv)	—	705,954	705,954	—	1,100,438	1,100,438	—	1,078,284	1,078,284	—	1,147,658	1,147,658
i) Interest on Loans from the Centre	—	410,913	410,913	—	399,196	399,196	—	398,950	398,950	—	368,118	368,118
ii) Interest on Internal Debt of which: Interest on market loans	—	208,336	208,336	—	493,479	493,479	—	471,570	471,570	—	572,568	572,568
iii) Interest on Small Savings, Provident Funds, etc.	—	77,160	77,160	—	160,270	160,270	—	160,270	160,270	—	159,720	159,720
iv) Others	—	9,545	9,545	—	47,493	47,493	—	47,494	47,494	—	47,252	47,252
<b>D Administrative Services (i to v)</b>	<b>2,781</b>	<b>307,202</b>	<b>309,983</b>	<b>16,106</b>	<b>345,846</b>	<b>361,952</b>	<b>16,523</b>	<b>300,375</b>	<b>316,898</b>	<b>14,391</b>	<b>371,300</b>	<b>385,691</b>
i) Secretariat-General Services	19	9,942	9,961	2,564	58,703	61,267	64	11,215	11,279	1,564	60,184	61,748
ii) District Administration	—	17,442	17,442	—	19,426	19,426	—	19,426	19,426	—	20,150	20,150
iii) Police	1,682	202,230	203,912	11,425	211,604	223,029	13,106	212,574	225,680	11,000	225,665	236,665
iv) Public Works	—	37,027	37,027	361	10,162	10,523	361	11,132	11,493	213	16,466	16,679
v) Others ++	1,080	40,561	41,641	1,756	45,951	47,707	2,992	46,028	49,020	1,614	48,835	50,449
<b>E Pensions</b>	<b>—</b>	<b>275,113</b>	<b>275,113</b>	<b>—</b>	<b>357,376</b>	<b>357,376</b>	<b>—</b>	<b>357,376</b>	<b>357,376</b>	<b>—</b>	<b>414,326</b>	<b>414,326</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>1,434</b>	<b>1,434</b>	<b>—</b>	<b>1,263</b>	<b>1,263</b>	<b>—</b>	<b>1,263</b>	<b>1,263</b>	<b>—</b>	<b>1,262</b>	<b>1,262</b>
of which : Payment on account of State Lotteries	—	2	2	—	2	2	—	—	—	—	1	1
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>116,457</b>	<b>116,457</b>	<b>—</b>	<b>137,505</b>	<b>137,505</b>	<b>—</b>	<b>137,505</b>	<b>137,505</b>	<b>—</b>	<b>146,206</b>	<b>146,206</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A85

Appendix



## Appendix II : Revenue Expenditure of Individual States (Contd.)

### WEST BENGAL

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	1,701	39,461	41,162	14,440	53,978	68,418	6,750	41,505	48,255	9,758	50,282	60,040
i) Roads and Bridges	1,700	17,493	19,193	11,317	21,366	32,683	4,998	16,759	21,757	8,299	22,784	31,083
ii) Others @@	1	21,968	21,969	3,123	32,612	35,735	1,752	24,746	26,498	1,459	27,498	28,957
8 Science, Technology and Environment	122	6	128	131	6	137	196	6	202	202	17	219
9 General Economic Services (i to iv)	925	6,477	7,402	1,314	7,990	9,304	831	7,927	8,758	1,234	8,193	9,427
i) Secretariat - Economic Services	250	3,058	3,308	161	3,868	4,029	171	3,723	3,894	158	3,871	4,029
ii) Tourism	388	316	704	1,014	424	1,438	234	733	967	591	747	1,338
iii) Civil Supplies	239	1,482	1,721	105	1,655	1,760	338	1,561	1,899	420	1,617	2,037
iv) Others +	48	1,621	1,669	34	2,043	2,077	88	1,910	1,998	65	1,958	2,023
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>7,057</b>	<b>1,251,746</b>	<b>1,258,804</b>	<b>2,838</b>	<b>1,512,007</b>	<b>1,514,845</b>	<b>4,244</b>	<b>1,464,496</b>	<b>1,468,740</b>	<b>3,690</b>	<b>1,556,810</b>	<b>1,560,500</b>
<b>A Organs of State</b>	<b>317</b>	<b>15,883</b>	<b>16,200</b>	<b>239</b>	<b>21,782</b>	<b>22,021</b>	<b>900</b>	<b>22,407</b>	<b>23,307</b>	<b>886</b>	<b>25,095</b>	<b>25,981</b>
<b>B Fiscal Services (i to iii)</b>	<b>763</b>	<b>44,183</b>	<b>44,946</b>	<b>582</b>	<b>48,299</b>	<b>48,881</b>	<b>453</b>	<b>47,273</b>	<b>47,726</b>	<b>543</b>	<b>48,876</b>	<b>49,419</b>
i) Collection of Taxes and Duties	763	42,101	42,864	582	45,899	46,481	453	45,045	45,498	543	46,545	47,088
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	—	2,082	2,082	—	2,400	2,400	—	2,228	2,228	—	2,331	2,331
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>781,047</b>	<b>781,047</b>	<b>—</b>	<b>957,023</b>	<b>957,023</b>	<b>—</b>	<b>942,287</b>	<b>942,287</b>	<b>—</b>	<b>996,910</b>	<b>996,910</b>
1 Appropriation for Reduction or Avoidance of Debt	—	14,400	14,400	—	14,400	14,400	—	14,400	14,400	—	14,400	14,400
2 Interest Payments (i to iv)	—	766,647	766,647	—	942,623	942,623	—	927,887	927,887	—	982,510	982,510
i) Interest on Loans from the Centre	—	317,881	317,881	—	301,094	301,094	—	324,296	324,296	—	245,209	245,209
ii) Interest on Internal Debt	—	387,259	387,259	—	563,769	563,769	—	500,895	500,895	—	627,139	627,139
<i>of which:</i> Interest on market loans	—	84,292	84,292	—	152,033	152,033	—	109,645	109,645	—	145,837	145,837
iii) Interest on Small Savings, Provident Funds, etc.	—	34,049	34,049	—	38,770	38,770	—	38,900	38,900	—	40,500	40,500
iv) Others	—	27,457	27,457	—	38,990	38,990	—	63,796	63,796	—	69,662	69,662
<b>D Administrative Services (i to v)</b>	<b>5,977</b>	<b>167,553</b>	<b>173,530</b>	<b>2,017</b>	<b>196,538</b>	<b>198,555</b>	<b>2,891</b>	<b>182,544</b>	<b>185,435</b>	<b>2,261</b>	<b>187,005</b>	<b>189,266</b>
i) Secretariat-General Services	1	5,773	5,774	—	6,346	6,346	—	6,619	6,619	—	6,939	6,939
ii) District Administration	—	6,083	6,083	—	6,643	6,643	—	6,359	6,359	—	6,602	6,602
iii) Police	5,243	107,638	112,881	623	119,826	120,449	1,144	110,738	111,882	510	112,764	113,274
iv) Public Works	44	16,096	16,140	911	24,293	25,204	1,058	22,574	23,632	1,192	23,592	24,784
v) Others ++	689	31,963	32,652	483	39,430	39,913	689	36,254	36,943	559	37,108	37,667
<b>E Pensions</b>	<b>—</b>	<b>240,815</b>	<b>240,815</b>	<b>—</b>	<b>285,495</b>	<b>285,495</b>	<b>—</b>	<b>264,896</b>	<b>264,896</b>	<b>—</b>	<b>291,386</b>	<b>291,386</b>
<b>F Miscellaneous General Services</b>	<b>—</b>	<b>2,266</b>	<b>2,266</b>	<b>—</b>	<b>2,870</b>	<b>2,870</b>	<b>—</b>	<b>5,089</b>	<b>5,089</b>	<b>—</b>	<b>7,538</b>	<b>7,538</b>
<i>of which :</i> Payment on account of State Lotteries	—	2,181	2,181	—	2,760	2,760	—	4,990	4,990	—	7,434	7,434
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>251</b>	<b>22,921</b>	<b>23,172</b>	<b>142</b>	<b>28,128</b>	<b>28,270</b>	<b>142</b>	<b>25,220</b>	<b>25,362</b>	<b>200</b>	<b>26,453</b>	<b>26,653</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A87

Appendix



**Appendix II : Revenue Expenditure of Individual States (Contd.)**  
**NATIONAL CAPITAL TERRITORY OF DELHI**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	11,200	4,440	15,640	12,320	4,500	16,820	18,736	4,500	23,236	24,040	4,600	28,640
i) Roads and Bridges	10,725	4,440	15,165	11,900	4,500	16,400	12,242	4,500	16,742	12,550	4,600	17,150
ii) Others @@	475	—	475	420	—	420	6,494	—	6,494	11,490	—	11,490
8 Science, Technology and Environment	696	1	697	1,032	10	1,042	669	8	677	807	10	817
9 General Economic Services (i to iv)	832	1,847	2,679	2,101	2,114	4,215	1,198	1,941	3,139	1,883	2,253	4,136
i) Secretariat - Economic Services	30	245	275	110	269	379	33	261	294	150	282	432
ii) Tourism	294	36	330	516	72	588	470	43	513	436	55	491
iii) Civil Supplies	211	1,312	1,523	301	1,431	1,732	252	1,328	1,580	232	1,560	1,792
iv) Others +	297	254	551	1,174	342	1,516	443	309	752	1,065	356	1,421
<b>II Non-Developmental Expenditure</b>												
<b>(General services)(A to F)</b>	<b>5,231</b>	<b>146,871</b>	<b>152,102</b>	<b>7,983</b>	<b>176,866</b>	<b>184,849</b>	<b>6,302</b>	<b>174,738</b>	<b>181,040</b>	<b>8,974</b>	<b>208,634</b>	<b>217,608</b>
<b>A Organs of State</b>	<b>288</b>	<b>8,089</b>	<b>8,377</b>	<b>488</b>	<b>10,227</b>	<b>10,715</b>	<b>722</b>	<b>10,649</b>	<b>11,371</b>	<b>1,223</b>	<b>11,168</b>	<b>12,391</b>
<b>B Fiscal Services (i to iii)</b>	<b>1,678</b>	<b>3,677</b>	<b>5,355</b>	<b>2,385</b>	<b>4,256</b>	<b>6,641</b>	<b>1,955</b>	<b>5,125</b>	<b>7,080</b>	<b>2,370</b>	<b>4,678</b>	<b>7,048</b>
i) Collection of Taxes and Duties	597	3,677	4,274	1,395	4,256	5,651	965	5,125	6,090	1,380	4,678	6,058
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	1,081	—	1,081	990	—	990	990	—	990	990	—	990
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>111,478</b>	<b>111,478</b>	<b>—</b>	<b>139,300</b>	<b>139,300</b>	<b>—</b>	<b>136,727</b>	<b>136,727</b>	<b>—</b>	<b>164,991</b>	<b>164,991</b>
1 Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2 Interest Payments (i to iv)	—	111,478	111,478	—	139,300	139,300	—	136,727	136,727	—	164,991	164,991
i) Interest on Loans from the Centre	—	111,478	111,478	—	139,300	139,300	—	136,727	136,727	—	164,991	164,991
ii) Interest on Internal Debt of which: Interest on market loans	—	—	—	—	—	—	—	—	—	—	—	—
iii) Interest on Small Savings, Provident Funds, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>D Administrative Services (i to v)</b>	<b>3,265</b>	<b>23,656</b>	<b>26,921</b>	<b>5,110</b>	<b>20,081</b>	<b>25,191</b>	<b>3,625</b>	<b>22,193</b>	<b>25,818</b>	<b>5,381</b>	<b>24,342</b>	<b>29,723</b>
i) Secretariat-General Services	143	1,173	1,316	795	1,330	2,125	199	1,324	1,523	731	1,414	2,145
ii) District Administration	390	1,191	1,581	1,590	1,383	2,973	1,291	1,318	2,609	1,340	1,487	2,827
iii) Police	108	77	185	170	106	276	180	103	283	200	100	300
iv) Public Works	—	12,910	12,910	—	10,623	10,623	—	11,310	11,310	—	12,610	12,610
v) Others ++	2,624	8,305	10,929	2,555	6,639	9,194	1,955	8,138	10,093	3,110	8,731	11,841
<b>E Pensions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,000</b>	<b>3,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,400</b>	<b>3,400</b>
<b>F Miscellaneous General Services</b> of which : Payment on account of State Lotteries	<b>—</b>	<b>-29</b>	<b>-29</b>	<b>—</b>	<b>2</b>	<b>2</b>	<b>—</b>	<b>44</b>	<b>44</b>	<b>—</b>	<b>55</b>	<b>55</b>
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>—</b>	<b>30,739</b>	<b>30,739</b>	<b>—</b>	<b>33,958</b>	<b>33,958</b>	<b>—</b>	<b>30,930</b>	<b>30,930</b>	<b>—</b>	<b>35,742</b>	<b>35,742</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A89

Appendix

**Appendix II : Revenue Expenditure of Individual States (Contd.)**

**ALL STATES**

(Rs Lakh)

1	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL EXPENDITURE (I+II+III+IV+V)</b>	<b>4,784,194</b>	<b>28,760,882</b>	<b>33,545,076</b>	<b>6,385,487</b>	<b>31,876,122</b>	<b>38,261,609</b>	<b>6,059,992</b>	<b>34,145,257</b>	<b>40,205,250</b>	<b>6,798,711</b>	<b>35,007,551</b>	<b>41,806,262</b>
<b>I Developmental Expenditure (A + B)</b>	<b>4,629,939</b>	<b>13,428,137</b>	<b>18,058,076</b>	<b>6,218,228</b>	<b>13,936,038</b>	<b>20,154,266</b>	<b>5,877,761</b>	<b>16,189,372</b>	<b>22,067,133</b>	<b>6,534,007</b>	<b>15,007,898</b>	<b>21,541,905</b>
<b>A Social Services (1 to 12)</b>	<b>2,395,946</b>	<b>8,756,898</b>	<b>11,152,844</b>	<b>3,384,557</b>	<b>9,278,708</b>	<b>12,663,265</b>	<b>3,215,688</b>	<b>9,620,451</b>	<b>12,836,139</b>	<b>3,680,252</b>	<b>9,545,411</b>	<b>13,225,663</b>
1 Education, sports, art and culture	567,060	5,673,596	6,240,656	906,113	6,060,866	6,966,979	765,602	6,125,834	6,891,436	1,149,342	6,116,572	7,265,914
2 Medical and public health	231,098	1,164,752	1,395,849	330,943	1,254,831	1,585,774	330,090	1,248,079	1,578,169	331,721	1,326,215	1,657,936
3 Family Welfare	214,608	23,681	238,289	281,541	22,404	303,945	257,670	37,530	295,200	284,243	26,032	310,274
4 Water supply and sanitation	224,669	331,434	556,103	334,639	361,069	695,708	325,365	363,188	688,554	336,657	396,619	733,275
5 Housing	77,757	68,403	146,160	118,202	81,312	199,514	119,862	66,175	186,037	116,176	70,617	186,793
6 Urban development	252,654	150,207	402,861	346,851	177,687	524,538	305,225	232,800	538,026	293,555	190,490	484,045
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	349,296	361,999	711,295	427,724	379,080	806,804	451,407	384,620	836,027	470,466	400,099	870,566
8 Labour and Labour welfare	17,058	105,322	122,380	37,854	120,887	158,741	28,230	122,654	150,884	37,994	141,108	179,102
9 Social Security and Welfare	281,960	341,110	623,070	370,572	342,527	713,098	379,105	387,842	766,947	417,033	375,851	792,884
10 Nutrition	155,617	74,157	229,774	199,340	69,256	268,596	222,882	62,657	285,538	210,278	106,121	316,399
11 Relief on account of Natural Calamities	15,943	400,975	416,918	23,028	341,428	364,456	18,706	519,655	538,361	23,286	326,360	349,646
12 Others*	8,227	61,263	69,490	7,752	67,361	75,113	11,544	69,417	80,961	9,502	69,326	78,828
<b>B Economic Services (1 to 9)</b>	<b>2,233,993</b>	<b>4,671,239</b>	<b>6,905,232</b>	<b>2,833,670</b>	<b>4,657,330</b>	<b>7,491,001</b>	<b>2,662,073</b>	<b>6,568,921</b>	<b>9,230,994</b>	<b>2,853,755</b>	<b>5,462,487</b>	<b>8,316,242</b>
1 Agriculture and Allied Activities (i to xii)	473,312	1,165,468	1,638,780	688,390	1,179,779	1,868,169	605,259	1,266,889	1,872,148	657,268	1,261,762	1,919,029
i) Crop Husbandry	170,911	272,025	442,937	265,572	263,089	528,661	251,544	276,944	528,488	287,869	271,748	559,616
ii) Soil and Water Conservation	52,672	35,378	88,050	69,964	37,180	107,144	68,901	37,280	106,181	76,939	37,878	114,817
iii) Animal Husbandry	26,609	181,292	207,901	45,219	196,628	241,847	39,589	195,440	235,029	52,175	208,654	260,830
iv) Dairy Development	7,300	131,298	138,599	8,169	101,220	109,389	8,002	86,973	94,975	8,898	89,898	98,795
v) Fisheries	15,627	21,448	37,075	18,250	24,867	43,117	19,035	25,105	44,140	19,008	26,364	45,372
vi) Forestry and Wild Life	122,145	246,660	368,806	157,351	253,896	411,247	140,626	261,576	402,202	151,102	259,624	410,726
vii) Plantations	825	834	1,659	891	975	1,866	884	976	1,860	1,003	1,112	2,115
viii) Food Storage and Warehousing	24,233	80,239	104,472	68,763	106,838	175,601	23,791	134,430	158,221	4,027	139,498	143,525
ix) Agricultural Research and Education	28,761	109,343	138,104	26,653	110,317	136,970	25,283	115,958	141,241	31,355	116,810	148,165
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	19,464	80,357	99,821	24,423	76,903	101,326	25,464	110,093	135,557	21,988	101,592	123,580
xii) Other Agricultural Programmes	4,764	6,595	11,359	3,134	7,866	11,000	2,139	22,114	24,253	2,905	8,583	11,488
2 Rural Development	782,002	393,124	1,175,126	1,013,665	606,893	1,620,558	901,484	679,482	1,580,967	873,203	749,062	1,622,265
3 Special Area Programmes	33,851	26,181	60,032	44,903	37,132	82,035	47,838	24,818	72,656	44,303	21,607	65,910
4 Irrigation and Flood Control	130,936	1,040,119	1,171,055	142,394	922,269	1,064,663	150,976	934,294	1,085,270	159,726	983,361	1,143,087
<i>of which:</i>												
i) Major and Medium Irrigation	37,051	843,312	880,362	47,102	715,919	763,021	55,918	740,167	796,085	67,605	767,136	834,741
ii) Minor Irrigation	48,004	144,516	192,519	56,437	146,113	202,550	61,558	141,982	203,539	60,747	156,575	217,321
iii) Flood Control and Drainage	6,553	49,169	55,721	4,625	52,071	56,696	4,903	43,102	48,005	7,116	49,511	56,626
5 Energy	422,364	988,568	1,410,932	409,751	966,110	1,375,861	431,889	2,695,919	3,127,807	501,907	1,478,679	1,980,586
<i>of which : Power</i>	416,724	988,147	1,404,871	398,157	965,249	1,363,406	423,657	2,695,090	3,118,747	491,586	1,477,691	1,969,277
6 Industry and Minerals (i to iii)	142,964	117,295	260,259	178,130	132,698	310,828	196,089	130,384	326,473	173,206	125,878	299,084
i) Village and Small Industries	93,139	67,937	161,076	108,777	76,438	185,215	98,735	74,141	172,876	105,130	75,071	180,201
ii) Industries@	45,774	45,060	90,834	65,518	51,373	116,891	94,350	51,274	145,624	64,226	45,661	109,887
iii) Others**	4,051	4,298	8,349	3,834	4,888	8,722	3,003	4,969	7,972	3,850	5,146	8,996



**Appendix II : Revenue Expenditure of Individual States (Concl'd.)**

**ALL STATES**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
7 Transport and Communications ((i to ii)	88,633	705,278	793,911	103,793	626,778	730,571	106,350	629,539	735,889	148,981	624,143	773,124
i) Roads and Bridges	80,063	540,587	620,650	86,155	446,059	532,214	85,172	449,155	534,327	117,012	445,976	562,988
ii) Others @@	8,570	164,691	173,261	17,638	180,719	198,357	21,178	180,384	201,562	31,969	178,167	210,136
8 Science, Technology and Environment	8,938	1,928	10,866	24,384	2,706	27,090	24,879	3,260	28,139	23,520	3,499	27,019
9 General Economic Services (i to iv)	150,994	233,278	384,272	228,261	182,965	411,226	197,310	204,336	401,646	271,641	214,496	486,137
i) Secretariat - Economic Services	91,732	36,766	128,497	149,693	38,019	187,712	124,052	38,150	162,202	197,227	46,792	244,018
ii) Tourism	22,594	8,120	30,714	37,015	9,991	47,006	29,033	9,162	38,195	32,853	9,757	42,610
iii) Civil Supplies	8,710	154,268	162,978	7,645	96,471	104,116	11,358	118,735	130,093	11,777	117,333	129,110
iv) Others +	27,959	34,124	62,083	33,908	38,484	72,392	32,867	38,288	71,155	29,785	40,614	70,399
<b>II Non-Developmental Expenditure (General services) (A to F)</b>	<b>131,403</b>	<b>14,750,366</b>	<b>14,881,769</b>	<b>147,363</b>	<b>17,257,433</b>	<b>17,404,796</b>	<b>163,281</b>	<b>17,243,545</b>	<b>17,406,826</b>	<b>225,852</b>	<b>19,317,523</b>	<b>19,543,376</b>
<b>A Organs of State</b>	<b>4,908</b>	<b>326,290</b>	<b>331,198</b>	<b>9,955</b>	<b>361,537</b>	<b>371,493</b>	<b>10,423</b>	<b>397,993</b>	<b>408,415</b>	<b>50,420</b>	<b>428,837</b>	<b>479,257</b>
<b>B Fiscal Services (i to iii)</b>	<b>19,363</b>	<b>919,055</b>	<b>938,417</b>	<b>26,186</b>	<b>866,847</b>	<b>893,033</b>	<b>27,801</b>	<b>1,074,883</b>	<b>1,102,684</b>	<b>46,157</b>	<b>1,125,313</b>	<b>1,171,470</b>
i) Collection of Taxes and Duties	18,278	873,428	891,706	25,183	817,997	843,180	26,799	1,022,611	1,049,411	45,154	1,073,532	1,118,685
ii) Transfers to Road Fund, Education Cess Fund, etc.	—	—	—	—	—	—	—	—	—	—	—	—
iii) Other Fiscal Services	1,085	45,627	46,712	1,003	48,850	49,853	1,002	52,271	53,273	1,003	51,781	52,784
<b>C Interest Payments and Servicing of Debt (1 + 2)</b>	<b>383</b>	<b>7,218,400</b>	<b>7,218,783</b>	<b>—</b>	<b>8,554,138</b>	<b>8,554,138</b>	<b>1,818</b>	<b>8,676,715</b>	<b>8,678,533</b>	<b>273</b>	<b>9,529,365</b>	<b>9,529,638</b>
1 Appropriation for Reduction or Avoidance of Debt	—	204,590	204,590	—	262,144	262,144	—	281,818	281,818	—	443,856	443,856
2 Interest Payments (i to iv)	383	7,013,810	7,014,193	—	8,291,994	8,291,994	1,818	8,394,897	8,396,715	273	9,085,509	9,085,782
i) Interest on Loans from the Centre	—	3,085,630	3,085,630	—	3,161,620	3,161,620	—	3,036,173	3,036,173	—	2,814,764	2,814,764
ii) Interest on Internal Debt	—	2,852,046	2,852,046	—	3,799,593	3,799,593	—	3,914,941	3,914,941	—	4,747,300	4,747,300
<i>of which:</i> Interest on market loans	—	1,296,495	1,296,495	—	1,496,446	1,496,446	—	1,479,657	1,479,657	—	1,697,288	1,697,288
iii) Interest on Small Savings, Provident Funds, etc.	—	969,297	969,297	—	1,127,488	1,127,488	—	1,070,103	1,070,103	—	1,140,715	1,140,715
iv) Others	383	106,836	107,219	—	203,295	203,295	1,818	373,701	375,519	273	382,731	383,004
<b>D Administrative Services (i to v)</b>	<b>100,015</b>	<b>2,637,100</b>	<b>2,737,116</b>	<b>101,717</b>	<b>2,949,109</b>	<b>3,050,826</b>	<b>109,464</b>	<b>2,920,816</b>	<b>3,030,279</b>	<b>115,706</b>	<b>3,217,051</b>	<b>3,332,756</b>
i) Secretariat-General Services	16,273	94,513	110,786	17,344	155,898	173,242	10,764	110,537	121,300	11,652	164,279	175,931
ii) District Administration	22,451	255,904	278,355	14,678	282,108	296,786	13,657	285,130	298,787	23,006	314,862	337,868
iii) Police	31,275	1,685,002	1,716,277	39,635	1,806,157	1,845,792	49,975	1,839,303	1,889,278	46,336	1,908,517	1,954,852
iv) Public Works	13,190	231,811	245,000	11,938	246,917	258,855	12,903	249,421	262,325	13,389	280,063	293,451
v) Others ++	16,826	369,871	386,697	18,122	458,029	476,151	22,165	436,425	458,590	21,323	549,331	570,654
<b>E Pensions</b>	<b>702</b>	<b>3,099,792</b>	<b>3,100,494</b>	<b>—</b>	<b>3,578,650</b>	<b>3,578,650</b>	<b>700</b>	<b>3,527,203</b>	<b>3,527,903</b>	<b>—</b>	<b>3,837,008</b>	<b>3,837,008</b>
<b>F Miscellaneous General Services</b>	<b>6,032</b>	<b>549,729</b>	<b>555,761</b>	<b>9,505</b>	<b>947,151</b>	<b>956,656</b>	<b>13,076</b>	<b>645,935</b>	<b>659,011</b>	<b>13,297</b>	<b>1,179,949</b>	<b>1,193,246</b>
<i>of which:</i> Payment on account of State Lotteries	—	518,178	518,178	—	773,797	773,797	—	616,042	616,042	—	924,738	924,738
<b>III Grants-In-Aid and Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IV Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	<b>22,852</b>	<b>582,379</b>	<b>605,231</b>	<b>19,897</b>	<b>682,651</b>	<b>702,548</b>	<b>18,950</b>	<b>712,340</b>	<b>731,290</b>	<b>38,851</b>	<b>682,130</b>	<b>720,981</b>
<b>V Reserve with Finance Department</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A91

Appendix

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

### **Notes to 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 subgroup 'Others'.
  2. Figures in respect of Bihar, Jammu and Kashmir and Jharkhand for 2002-2003 relate to revised estimates.
- \* Include expenditure on Information and Publicity, Secretariat-Social Services, Others Social Services, etc.
  - @ Include expenditure on Non-Ferrous Mining and Metallurgical Industries.
  - \*\* Include expenditure on Other Industries and Other Outlays on Industries and Minerals.
  - @@ Include expenditure on Port and Light Houses, Civil, Aviation Road Transport, Inland Water Transport, etc.
  - + Include expenditure on Foreign Trade and Export Promotion, Census Survey and Statistics and Other General Economic Services.
  - ++ Include expenditure on Public Service Commission, Treasury and Accounts, Administration, Jails, Supplies and Disposal Stationery and Printing, Other Administrative Services, etc.
  - Nil/Not available.

## Appendix III : Capital Receipts of Individual States

(Rs Lakh)

Items	ANDHRA PRADESH				ARUNACHAL PRADESH			
	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 RECEIPTS (I to XIII)</b>	<b>1,125,331</b>	<b>1,117,128</b>	<b>1,639,692</b>	<b>1,593,107</b>	<b>34,334</b>	<b>14,812</b>	<b>58,205</b>	<b>21,143</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>791,523</b>	<b>566,333</b>	<b>1,128,269</b>	<b>1,098,472</b>	<b>7,606</b>	<b>8,443</b>	<b>8,818</b>	<b>8,818</b>
1. Market Loans	340,687	207,269	322,604	311,270	3,422	1,622	2,090	2,090
2. Loans from L.I.C.	12,100	14,871	14,871	166,358	—	113	113	113
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	57,711	70,530	70,000	97,990	3,093	3,500	4,500	4,500
5. Loans from National Co-operative Development Corporation	14	1,143	618	275	—	—	—	—
6. Special Securities issued to NSSF	266,099	240,000	357,767	360,000	—	455	362	362
7. Others@	114,912	32,520	362,409	162,579	1,091	2,753	1,753	1,753
<i>Of which:</i>								
Power Bonds and other Bonds	—	—	243,610	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>254,813</b>	<b>418,408</b>	<b>419,001</b>	<b>422,811</b>	<b>6,702</b>	<b>5,797</b>	<b>33,594</b>	<b>12,670</b>
1. State Plan Schemes	236,883	394,649	399,031	411,316	5,952	4,921	16,674	8,524
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	253	—	4,528	1,908
3. Centrally Sponsored Schemes	393	23,605	19,816	11,340	55	—	8,736	1,738
4. Non-Plan (i to ii)	4,037	154	154	155	251	77	—	—
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	4,037	154	154	155	251	77	—	—
5. Ways and Means Advances from Centre	13,500	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	191	799	3,656	500
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>46,019</b>	<b>76,866</b>	<b>42,297</b>	<b>153,367</b>	<b>224</b>	<b>160</b>	<b>160</b>	<b>160</b>
1. Housing	-4,919	20,505	5	21,115	—	—	—	—
2. Urban Development	27	77	77	77	—	—	—	—
3. Crop Husbandry	107	167	167	175	36	—	—	—
4. Food Storage and Warehousing	2	2	2	2	—	—	—	—
5. Co-operation	125	1,395	1,395	1,828	—	—	—	—
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	18,256	45,312	31,281	98,400	—	—	—	—
8. Village and Small Industries	127	32	32	42	1	—	—	—
9. Industries and Minerals	133	95	95	114	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	7,503	8,077	8,077	8,885	187	160	160	160
12. Others**	24,658	1,204	1,166	22,729	—	—	—	—
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	-86	—	—	<b>3,829</b>	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>41,179</b>	<b>42,785</b>	<b>42,785</b>	<b>44,868</b>	<b>4,632</b>	<b>412</b>	<b>4,633</b>	<b>6,038</b>
1. State Provident Funds	29,347	31,419	32,594	34,204	2,671	—	3,133	4,538
2. Others	11,832	11,366	10,191	10,664	1,961	412	1,500	1,500
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>-2,341</b>	<b>7,311</b>	<b>-5,112</b>	<b>-1,816</b>	<b>-17</b>	—	—	—
1. Depreciation/Renewal Reserve Funds	36	32	32	32	—	—	—	—
2. Sinking Funds	3,356	-2,387	-9,619	-10,138	—	—	—	—
3. Famine Relief Fund	—	-135	—	—	—	—	—	—
4. Others	-5,733	9,801	4,475	8,290	-17	—	—	—
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>-17,976</b>	<b>5,425</b>	<b>12,452</b>	<b>-128,424</b>	<b>2,490</b>	—	—	<b>418</b>
1. Civil Deposits	-4,628	-18,596	-26,506	-79,990	1,988	—	—	418
2. Deposits of Local Funds	-6,897	342	15,085	-48,075	—	—	—	—
3. Civil Advances	-371	-1,000	-1,002	-1,000	502	—	—	—
4. Others	-6,080	24,679	24,875	641	—	—	—	—
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>12,756</b>	—	—	—	<b>13,025</b>	—	<b>11,000</b>	<b>-6,961</b>
1. Suspense	12,100	—	—	—	13,025	—	11,000	-6,961
2. Others	656	—	—	—	—	—	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-556</b>	—	—	—	<b>-328</b>	—	—	—

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

### Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	ASSAM				BIHAR			
	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	2002-2003 (Revised Estimates)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5	6	7	8	9
<b>TOTAL RECEIPTS (I to XIII)</b>	<b>282,908</b>	<b>223,662</b>	<b>426,815</b>	<b>716,672</b>	<b>515,390</b>	<b>571,840</b>	<b>542,772</b>	<b>563,399</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>178,087</b>	<b>149,485</b>	<b>323,681</b>	<b>351,367</b>	<b>343,788</b>	<b>385,358</b>	<b>385,345</b>	<b>402,016</b>
1. Market Loans	91,065	48,637	94,297	93,614	110,967	98,815	98,815	93,358
2. Loans from L.I.C.	—	—	—	—	—	—	—	—
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	-13	-13
4. Loans from National Bank for Agriculture and Rural Development	3,949	15,000	4,000	7,000	32,632	33,970	33,970	46,094
5. Loans from National Co-operative Development Corporation	—	—	—	—	339	1,570	1,570	1,574
6. Special Securities issued to NSSF	85,505	65,000	119,630	145,000	199,750	250,000	250,000	260,000
7. Others@	-2,432	20,848	105,754	105,753	100	1,003	1,003	1,003
<i>Of which:</i>								
Power Bonds and other Bonds	468	—	85,753	85,753	—	3	3	3
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>120,311</b>	<b>43,717</b>	<b>43,142</b>	<b>44,369</b>	<b>154,783</b>	<b>168,390</b>	<b>139,335</b>	<b>148,328</b>
1. State Plan Schemes	25,413	30,569	35,823	36,920	151,800	165,390	136,335	146,228
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	1,383	1,400	1,400	500
3. Centrally Sponsored Schemes	70	—	—	—	1,000	1,000	1,000	1,000
4. Non-Plan (i to ii)	47,344	2,034	40	—	600	600	600	600
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	47,344	2,034	40	—	600	600	600	600
5. Ways and Means Advances from Centre	47,000	5,000	5,000	5,000	—	—	—	—
6. Loans for Special Schemes	484	6,114	2,279	2,449	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>2,799</b>	<b>3,460</b>	<b>2,992</b>	<b>252,901</b>	<b>3,499</b>	<b>3,088</b>	<b>3,088</b>	<b>3,055</b>
1. Housing	—	—	—	—	40	15	15	10
2. Urban Development	—	—	—	—	200	—	—	—
3. Crop Husbandry	—	—	—	—	—	25	25	1
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	10	15	11	11	2,055	2,054	2,054	2,134
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	249,700	100	—	—	—
8. Village and Small Industries	4	6	—	—	68	41	41	31
9. Industries and Minerals	—	121	—	—	73	59	59	50
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	2,785	3,317	2,980	3,189	947	884	884	814
12. Others**	—	1	1	1	16	10	10	15
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	<b>-1,500</b>	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>21,924</b>	<b>27,000</b>	<b>57,000</b>	<b>68,035</b>	<b>19,300</b>	<b>-25,964</b>	<b>-25,964</b>	<b>-964</b>
1. State Provident Funds	21,677	26,500	56,500	67,500	24,600	-15,000	-15,000	10,000
2. Others	247	500	500	535	-5,300	-10,964	-10,964	-10,964
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>11,189</b>	—	—	—	—	—	—	—
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	11,189	—	—	—	—	—	—	—
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>-23,569</b>	<b>5,000</b>	<b>5,000</b>	—	<b>-400</b>	<b>25,366</b>	<b>25,366</b>	<b>-3,035</b>
1. Civil Deposits	-16,205	4,000	4,000	1,000	-5,000	28,368	28,368	8,788
2. Deposits of Local Funds	-40	-4,000	-4,000	20	5,000	-1,102	-1,102	-8,803
3. Civil Advances	-7,324	5,000	5,000	-1,020	-400	-1,900	-1,900	-3,020
4. Others	—	—	—	—	—	—	—	—
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>-22,905</b>	<b>-11,000</b>	<b>-11,000</b>	—	<b>2,620</b>	<b>1,602</b>	<b>1,602</b>	<b>-6,301</b>
1. Suspense	-23,429	-11,000	-11,000	—	3,550	2,603	2,603	-3,301
2. Others	524	—	—	—	-930	-1,001	-1,001	-3,000
<b>XI. Appropriation to Contingency Fund (net)</b>	<b>-3,500</b>	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>72</b>	<b>6,000</b>	<b>6,000</b>	—	<b>-8,200</b>	<b>14,000</b>	<b>14,000</b>	<b>20,300</b>

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	CHHATTISGARH				GOA			
	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 RECEIPTS (I to XIII)</b>	<b>186,719</b>	<b>210,075</b>	<b>279,427</b>	<b>247,227</b>	<b>53,053</b>	<b>52,035</b>	<b>80,115</b>	<b>89,191</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>117,919</b>	<b>126,761</b>	<b>197,138</b>	<b>158,500</b>	<b>38,919</b>	<b>36,500</b>	<b>64,650</b>	<b>69,050</b>
1. Market Loans	49,591	45,000	64,155	60,000	15,500	13,000	24,450	24,950
2. Loans from L.I.C.	—	4,000	—	2,000	—	—	—	—
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	9,700	25,000	15,500	23,500	258	1,500	1,500	1,500
5. Loans from National Co-operative Development Corporation	3,554	2,261	2,675	2,500	—	—	—	600
6. Special Securities issued to NSSF	55,074	50,000	66,486	70,000	20,864	20,000	36,700	40,000
7. Others@	—	500	48,322	500	2,297	2,000	2,000	2,000
<i>Of which:</i>								
Power Bonds and other Bonds	—	—	48,322	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>43,412</b>	<b>54,840</b>	<b>53,398</b>	<b>59,862</b>	<b>6,062</b>	<b>8,784</b>	<b>8,784</b>	<b>7,788</b>
1. State Plan Schemes	42,014	52,268	52,968	58,999	5,935	8,713	8,713	7,717
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	1	1	1
3. Centrally Sponsored Schemes	200	1,512	320	353	30	70	70	70
4. Non-Plan (i to ii)	1,198	1,060	110	510	97	—	—	—
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	1,198	1,060	110	510	97	—	—	—
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>1,846</b>	<b>1,885</b>	<b>2,345</b>	<b>2,358</b>	<b>660</b>	<b>726</b>	<b>726</b>	<b>798</b>
1. Housing	—	93	93	93	37	56	56	62
2. Urban Development	24	358	358	358	9	25	25	27
3. Crop Husbandry	16	160	160	180	—	3	3	3
4. Food Storage and Warehousing	4	227	227	227	—	—	—	—
5. Co-operation	1,042	271	727	720	9	14	14	15
6. Minor Irrigation	—	12	12	12	—	—	—	—
7. Power Projects	—	—	—	—	—	—	—	—
8. Village and Small Industries	9	73	73	73	3	3	3	3
9. Industries and Minerals	—	—	—	—	1	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	246	685	685	685	564	588	588	647
12. Others**	506	6	10	10	37	37	37	41
<b>V. Inter-State Settlement (net)</b>	<b>22</b>	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	—	—	—	—	-64,576	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>3,843</b>	<b>6,154</b>	<b>6,154</b>	<b>6,154</b>	<b>2,473</b>	<b>7,970</b>	<b>7,000</b>	<b>6,500</b>
1. State Provident Funds	3,839	5,742	5,742	5,742	2,355	7,970	7,000	6,500
2. Others	4	412	412	412	118	—	—	—
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>11,127</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>280</b>	—	—	—
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	40	—	—	—	—	—	—	—
4. Others	11,087	1	1	1	280	—	—	—
<b>IX Deposits and Advances (net) (1 to 4)</b>	<b>13,977</b>	<b>15,514</b>	<b>15,473</b>	<b>15,434</b>	<b>1,591</b>	<b>-1,945</b>	<b>-1,045</b>	<b>5,055</b>
1. Civil Deposits	14,442	15,507	15,506	15,506	1,474	5,055	5,055	5,055
2. Deposits of Local Funds	2	5	5	5	—	—	—	—
3. Civil Advances	105	355	355	355	—	—	—	—
4. Others	-573	-353	-394	-433	117	-7,000	-6,100	—
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>-11,669</b>	<b>3,422</b>	<b>3,421</b>	<b>3,420</b>	<b>1,162</b>	—	—	—
1. Suspense	-11,174	8,196	8,196	8,196	559	—	—	—
2. Others	-495	-4,774	-4,775	-4,776	603	—	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	<b>66,000</b>	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>6,243</b>	<b>1,498</b>	<b>1,498</b>	<b>1,498</b>	<b>482</b>	—	—	—

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

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	GUJARAT				HARYANA			
	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 RECEIPTS (I to XIII)</b>	<b>1,038,811</b>	<b>1,059,344</b>	<b>1,475,118</b>	<b>891,853</b>	<b>241,433</b>	<b>319,528</b>	<b>301,469</b>	<b>353,441</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>836,524</b>	<b>656,391</b>	<b>1,132,530</b>	<b>596,467</b>	<b>239,976</b>	<b>215,351</b>	<b>215,499</b>	<b>286,566</b>
1. Market Loans	253,746	52,199	496,112	52,199	75,970	60,401	116,503	105,369
2. Loans from L.I.C.	—	8,732	—	—	—	—	—	—
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	-9,500	7,700	-80,000	-15,800
4. Loans from National Bank for Agriculture and Rural Development	—	—	—	—	11,858	15,567	13,590	14,500
5. Loans from National Co-operative Development Corporation	325	52	10	1	1,217	954	621	553
6. Special Securities issued to NSSF++	565,808	465,000	600,000	483,098	157,179	126,500	161,400	177,500
7. Others@	16,645	130,408	36,408	61,169	3,252	4,229	3,385	4,444
<i>of which:</i>								
Power Bonds and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>131,843</b>	<b>303,061</b>	<b>244,242</b>	<b>249,917</b>	<b>24,917</b>	<b>35,531</b>	<b>38,855</b>	<b>35,153</b>
1. State Plan Schemes	129,011	286,480	211,878	230,392	24,227	33,891	38,385	34,523
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	340	16,481	32,264	19,425	450	440	320	480
4. Non-Plan (i to iii)	2,492	—	—	—	240	1,200	150	150
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	2,492	—	—	—	240	1,200	150	150
5. Ways and Means Advances from Centre	—	100	100	100	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>17,146</b>	<b>14,982</b>	<b>15,698</b>	<b>17,596</b>	<b>10,630</b>	<b>11,106</b>	<b>13,780</b>	<b>13,427</b>
1. Housing	231	250	250	300	308	158	144	151
2. Urban Development	480	705	500	708	24	4	19	18
3. Crop Husbandry	5	147	5	147	13	50	—	—
4. Food Storage and Warehousing	67	1,400	800	1,000	66	—	—	100
5. Co-operation	991	1,500	2,000	1,100	415	323	502	559
6. Minor Irrigation	—	1	—	—	—	—	—	—
7. Power Projects	1,309	100	1,056	1,216	—	143	143	143
8. Village and Small Industries	137	15	80	15	3,662	5,020	5,927	6,282
9. Industries and Minerals	63	80	55	80	—	—	—	20
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	5,336	5,500	5,500	5,805	5,831	5,367	5,848	6,112
12. Others**	8,527	5,284	5,452	7,225	311	41	1,197	42
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	<b>-501</b>	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>25,073</b>	<b>31,673</b>	<b>32,745</b>	<b>27,873</b>	<b>35,485</b>	<b>55,690</b>	<b>42,354</b>	<b>47,735</b>
1. State Provident Funds	20,022	22,500	22,500	21,473	35,676	55,061	41,746	47,119
2. Others	5,051	9,173	10,245	6,400	-191	629	608	616
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>49,870</b>	<b>23,237</b>	<b>19,503</b>	—	<b>3,637</b>	<b>-902</b>	<b>131</b>	<b>-1,140</b>
1. Depreciation/Renewal Reserve Funds	44	—	—	—	90	-242	191	182
2. Sinking Funds	45,000	65	7,000	—	—	-500	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	4,826	23,172	12,503	—	3,547	-160	-60	-1,322
<b>IX Deposits and Advances (net) (1 to 4)</b>	<b>18,655</b>	<b>30,000</b>	<b>30,000</b>	—	<b>11,570</b>	<b>22,752</b>	<b>4,700</b>	<b>-5,000</b>
1. Civil Deposits	-103,181	30,000	30,000	—	11,333	22,752	4,700	-5,000
2. Deposits of Local Funds	22,803	—	—	—	-27	—	—	—
3. Civil Advances	-8	—	—	—	-9	—	—	—
4. Others	99,041	—	—	—	273	—	—	—
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>-66,171</b>	—	—	—	<b>-82,421</b>	<b>-20,000</b>	<b>-13,850</b>	<b>-23,300</b>
1. Suspense	-105,589	—	—	—	-82,182	-20,000	-13,850	-23,300
2. Others	39,418	—	—	—	-239	—	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	<b>5,200</b>	—	<b>400</b>	—	—	—	—	—
<i>of which</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>21,172</b>	—	—	—	<b>-2,361</b>	—	—	—

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2002-2003 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	2002-2003 (Revised Estimates)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)
1	2	3	4	5	6	7	8	9
<b>TOTAL RECEIPTS (I to XIII)</b>	<b>307,364</b>	<b>257,026</b>	<b>252,114</b>	<b>257,941</b>	<b>113,534</b>	<b>85,983</b>	<b>34,753</b>	<b>127,968</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>205,322</b>	<b>209,601</b>	<b>209,601</b>	<b>222,591</b>	<b>116,895</b>	<b>36,061</b>	<b>32,361</b>	<b>42,200</b>
1. Market Loans	69,785	34,000	34,000	37,600	40,061	8,861	8,861	15,000
2. Loans from L.I.C.	12,307	12,338	12,338	12,300	12,372	10,000	11,300	11,300
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	13,968	13,962	13,962	14,000	25,000	11,700	8,000	11,700
5. Loans from National Co-operative Development Corporation	491	590	590	590	—	—	—	—
6. Special Securities issued to NSSF	37,626	32,410	32,410	22,500	28,462	25,047	25,047	25,047
7. Others@	71,145	116,301	116,301	135,601	11,000	5,500	4,200	4,200
of which:								
Power Bonds and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>14,553</b>	<b>14,533</b>	<b>14,533</b>	<b>15,133</b>	<b>24,086</b>	<b>34,327</b>	<b>34,988</b>	<b>38,730</b>
1. State Plan Schemes	13,729	14,453	14,453	15,053	22,641	32,852	33,552	38,700
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	824	80	80	80	—	—	—	—
4. Non-Plan (i to ii)	—	—	—	—	1,445	1,475	1,436	30
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	—	—	—	—	1,445	1,475	1,436	30
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>2,897</b>	<b>2,892</b>	<b>2,980</b>	<b>2,717</b>	<b>378</b>	<b>426</b>	<b>428</b>	<b>428</b>
1. Housing	84	45	56	84	40	38	34	35
2. Urban Development	—	8	8	—	—	—	—	—
3. Crop Husbandry	4	6	6	6	4	4	4	4
4. Food Storage and Warehousing	58	11	11	8	—	—	—	—
5. Co-operation	646	543	543	543	1	1	—	—
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	—	—	—	—
8. Village and Small Industries	74	28	104	27	—	—	—	—
9. Industries and Minerals	—	—	—	—	20	20	20	20
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	1,955	2,213	2,213	2,213	300	350	350	350
12. Others**	76	38	39	-164	13	13	20	19
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>27,613</b>	<b>30,000</b>	<b>25,000</b>	<b>17,500</b>	<b>30,815</b>	<b>32,336</b>	<b>31,200</b>	<b>29,167</b>
1. State Provident Funds	26,516	29,000	24,000	16,500	29,480	30,878	30,035	27,903
2. Others	1,097	1,000	1,000	1,000	1,335	1,458	1,165	1,264
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>11,849</b>	—	—	—	<b>6,508</b>	<b>6,508</b>	<b>14,708</b>	<b>12,904</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	6,508	6,508	6,508	6,508
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	11,849	—	—	—	—	—	8,200	6,396
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>26,403</b>	—	—	—	<b>-65,148</b>	<b>-48,722</b>	<b>-103,874</b>	<b>-20,558</b>
1. Civil Deposits	4,964	—	—	—	220	220	20	220
2. Deposits of Local Funds	21,430	—	—	—	-65,437	-48,942	-103,994	-20,878
3. Civil Advances	—	—	—	—	69	—	100	100
4. Others	9	—	—	—	—	—	—	—
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>17,442</b>	—	—	—	—	—	<b>-105</b>	<b>50</b>
1. Suspense	17,431	—	—	—	—	—	-105	50
2. Others	11	—	—	—	—	—	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
Of which:								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>1,285</b>	—	—	—	—	—	—	—

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

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	JHARKHAND				KARNATAKA			
	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 RECEIPTS (I to XIII)</b>	<b>181,584</b>	<b>177,554</b>	<b>178,955</b>	<b>362,336</b>	<b>742,549</b>	<b>724,340</b>	<b>851,947</b>	<b>673,772</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>131,172</b>	<b>122,923</b>	<b>122,923</b>	<b>225,000</b>	<b>388,852</b>	<b>349,140</b>	<b>506,100</b>	<b>447,091</b>
1. Market Loans	22,872	30,000	30,000	45,000	161,057	115,500	235,100	127,000
2. Loans from L.I.C.	—	—	—	—	—	17,000	17,000	17,000
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	13,000	7,723	7,723	25,000	23,946	32,500	25,000	40,000
5. Loans from National Co-operative Development Corporation	—	—	—	—	6,065	1,500	1,500	1,500
6. Special Securities issued to NSSF	85,200	85,200	85,200	105,000	197,784	181,440	227,500	261,591
7. Others@	10,100	—	—	50,000	—	1,200	—	—
<i>of which:</i>								
Power Bonds and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>43,642</b>	<b>43,242</b>	<b>43,642</b>	<b>102,842</b>	<b>154,422</b>	<b>293,150</b>	<b>228,427</b>	<b>223,805</b>
1. State Plan Schemes	43,642	43,242	43,642	43,642	149,725	288,338	173,315	218,262
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	13,623	—	200	200	200
3. Centrally Sponsored Schemes	—	—	—	45,577	931	562	862	1,293
4. Non-Plan (i to iii)	—	—	—	—	3,766	4,050	4,050	4,050
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	—	—	—	—	3,766	4,050	4,050	4,050
5. Ways and Means Advances from Centre	—	—	—	—	—	—	50,000	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>195</b>	<b>1,344</b>	<b>1,345</b>	<b>1,547</b>	<b>92,800</b>	<b>10,050</b>	<b>10,050</b>	<b>2,991</b>
1. Housing	—	5	5	6	291	2,375	2,375	200
2. Urban Development	—	—	—	—	17	388	388	50
3. Crop Husbandry	—	—	—	—	602	40	40	40
4. Food Storage and Warehousing	—	—	—	—	56	—	—	—
5. Co-operation	—	—	—	—	185	212	212	100
6. Minor Irrigation	—	—	—	—	—	1	1	1
7. Power Projects	—	1,000	1,000	1,150	87,835	1,109	1,109	500
8. Village and Small Industries	—	45	46	53	83	58	58	58
9. Industries and Minerals	—	—	—	—	416	1,747	1,747	212
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	195	294	294	338	1,019	1,468	1,468	1,275
12. Others**	—	—	—	—	2,296	2,652	2,652	555
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	—	—	—	—	<b>789</b>	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>8,500</b>	<b>11,970</b>	<b>12,970</b>	<b>15,500</b>	<b>62,674</b>	<b>69,000</b>	<b>68,100</b>	<b>69,705</b>
1. State Provident Funds	10,500	13,970	14,970	17,500	30,649	32,200	32,000	32,680
2. Others	-2,000	-2,000	-2,000	-2,000	32,025	36,800	36,100	37,025
<b>VIII. Reserve Funds (net) (1 to 4)</b>	—	—	—	<b>328</b>	<b>16,135</b>	<b>1,000</b>	<b>-1,800</b>	<b>-1,300</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	4	—	—	—
2. Sinking Funds	—	—	—	—	-7,220	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	—	—	—	328	23,351	1,000	-1,800	-1,300
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>2,670</b>	<b>2,670</b>	<b>2,670</b>	<b>13,701</b>	<b>15,018</b>	<b>500</b>	<b>46,070</b>	<b>-68,520</b>
1. Civil Deposits	2,201	2,201	2,201	3,456	-55	-9,500	-10,500	-11,000
2. Deposits of Local Funds	415	415	415	10,189	2,736	5,100	40,100	-30,000
3. Civil Advances	54	54	54	56	-39,018	-3,600	7,000	-12,500
4. Others	—	—	—	—	51,355	8,500	9,470	-15,020
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>2,038</b>	<b>2,038</b>	<b>2,038</b>	<b>5,218</b>	<b>11,177</b>	<b>500</b>	<b>-12,000</b>	<b>-3,000</b>
1. Suspense	2,038	2,038	2,038	118	1,912	—	-1,000	-3,000
2. Others	—	—	—	5,100	9,265	500	-11,000	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-6,633</b>	<b>-6,633</b>	<b>-6,633</b>	<b>-1,800</b>	<b>682</b>	<b>1,000</b>	<b>7,000</b>	<b>3,000</b>



## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	KERALA				MADHYA PRADESH			
	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 RECEIPTS (I to XIII)</b>	<b>612,329</b>	<b>501,976</b>	<b>754,852</b>	<b>692,570</b>	<b>517,485</b>	<b>524,391</b>	<b>996,062</b>	<b>1,096,370</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>271,738</b>	<b>277,502</b>	<b>469,752</b>	<b>330,688</b>	<b>316,869</b>	<b>317,447</b>	<b>788,853</b>	<b>818,635</b>
1. Market Loans	123,730	64,300	131,225	84,066	113,988	82,286	240,505	285,862
2. Loans from L.I.C.	42,500	32,000	44,000	44,000	—	20,297	—	10,000
3. Loans from S.B.I. and other Banks(net)	—	—	—	—	—	—	—	40,000
4. Loans from National Bank for Agriculture and Rural Development	11,437	22,900	20,400	25,400	35,828	53,813	35,796	46,000
5. Loans from National Co-operative Development Corporation	4,250	4,300	4,300	3,220	1297	352	1416	1416
6. Special Securities issued to NSSF	83,231	150,000	150,000	170,000	160830	160,000	242248	270000
7. Others@	6,591	4,002	119,827	4,002	4,926	699	268,888	165,357
<i>Of which:</i>								
Power Bonds and other Bonds	—	2	115,827	2	—	42	266,431	160,000
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>119,285</b>	<b>136,979</b>	<b>149,754</b>	<b>156,717</b>	<b>178,061</b>	<b>183,791</b>	<b>214,680</b>	<b>226,008</b>
1. State Plan Schemes	99,703	122,807	128,582	134,853	143,423	177,034	208,222	198,998
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	150	—	—
3. Central Sponsored Schemes	487	1,172	1,172	1,864	901	2,476	2,373	1,900
4. Non Plan	1,295	3,000	—	—	2,537	4,131	4,085	110
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	1,295	3,000	—	—	2,537	4,131	4,085	110
5. Ways and Means Advances from Centre	17,800	10,000	20,000	20,000	31,200	—	—	25,000
6. Loans for special schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances(1 to 12)</b>	<b>7,729</b>	<b>7,503</b>	<b>7,386</b>	<b>7,555</b>	<b>4,271</b>	<b>8,082</b>	<b>7,153</b>	<b>4,742</b>
1. Housing	-103	109	109	111	7	333	333	333
2. Urban Development	149	158	158	160	387	287	288	1277
3. Crop Husbandry	72	311	170	84	91	3,383	3,266	21
4. Food Storage and Warehousing	163	197	197	202	675	301	341	510
5. Co-operation	1,066	645	900	1,101	440	1,278	1,447	346
6. Minor Irrigation	—	—	—	—	—	40	40	40
7. Power Projects	—	—	—	—	134	1,403	—	531
8. Village and Small Industries	550	514	514	514	29	33	71	76
9. Industries and Minerals	228	437	437	437	17	25	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	4,446	4,502	4,283	3,870	1,144	935	935	935
12. Others**	1,158	630	618	1,076	1,347	64	432	673
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	-1
<b>VI. Contingency Fund (net)</b>	<b>2215</b>	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc.(net) (1+2)</b>	<b>151,673</b>	<b>81,143</b>	<b>74,713</b>	<b>140,357</b>	<b>9,207</b>	<b>17,687</b>	<b>27,427</b>	<b>70,350</b>
1. State Provident Funds	13,970	17,157	29,814	66,455	8,512	7,382	11,547	52,935
2. Others	137,703	63,986	44,899	73,902	695	10,305	15,880	17,415
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>5,901</b>	<b>268</b>	<b>1,510</b>	<b>6,443</b>	<b>15,846</b>	<b>3,033</b>	<b>4,682</b>	<b>965</b>
1. Depreciation/Renewal Reserve Funds	—	1	—	—	35	—	—	—
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	—	—	—	—	50	-75	29	29
4. Others	5,901	267	1,510	6,443	15,761	3,108	4,653	936
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>58,834</b>	<b>2,232</b>	<b>48,933</b>	<b>48,867</b>	<b>14994</b>	<b>-6,168</b>	<b>-43652</b>	<b>-24846</b>
1. Civil Deposits	-3,647	-468	1,855	1,873	20337	-9,999	-44299	-25350
2. Deposits of Local Funds	63474	2,007	46,452	46,452	4	—	—	—
3. Civil Advances	59	59	46	50	290	4,031	319	351
4. Others	-1,052	634	580	492	-5637	-200	328	153
<b>X. Suspense and Miscellaneous@@ (net)(1+2)</b>	<b>5361</b>	<b>924</b>	<b>-407</b>	<b>-417</b>	<b>-22,998</b>	<b>519</b>	<b>-3,081</b>	<b>517</b>
1. Suspense	2494	1233	76	76	-22,716	519	-3,081	517
2. Others	2,867	-309	-483	-493	-282	—	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	<b>350</b>	—	—	—	—	—	—	—
<i>Of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-10757</b>	<b>-4,575</b>	<b>3,211</b>	<b>2,360</b>	<b>1,235</b>	—	—	—

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

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	MAHARASHTRA				MANIPUR			
	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 RECEIPTS (I to XIII)</b>	<b>1,670,100</b>	<b>1,157,368</b>	<b>2,360,749</b>	<b>1,773,289</b>	<b>110,006</b>	<b>73,859</b>	<b>118,015</b>	<b>92,956</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>879,664</b>	<b>772,183</b>	<b>1,551,409</b>	<b>974,498</b>	<b>7,871</b>	<b>14,624</b>	<b>34,730</b>	<b>14,518</b>
1. Market Loans	107,485	122,629	645,368	138,580	7,728	7,911	12,308	7,806
2. Loans from L.I.C.	55,000	62,393	100,000	100,000	—	884	884	884
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	22,010	40,000	50,000	50,000	—	3,476	3,476	3,476
5. Loans from National Co-operative Development Corporation	8,094	27,028	36,397	24,388	—	—	—	—
6. Special Securities issued to NSSF	641,798	520,000	556,152	600,000	—	—	—	—
7. Others@	45,277	133	163,492	61,530	143	2,353	18,062	2,352
of which:								
Power Bonds and other Bonds	3	26	101,885	25	—	—	15,710	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>96,178</b>	<b>168,712</b>	<b>146,092</b>	<b>139,088</b>	<b>102,495</b>	<b>48,178</b>	<b>54,377</b>	<b>59,189</b>
1. State Plan Schemes	88,892	138,562	138,220	135,761	6,950	7,943	8,515	7,815
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	240	120
3. Centrally Sponsored Schemes	1,313	25,600	7,769	3,277	91	5	132	264
4. Non-Plan (i to ii)	3,473	4,550	103	50	38,141	130	839	839
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	3,473	4,550	103	50	38,141	130	839	839
5. Ways and Means Advances from Centre	2,500	—	—	—	57,268	40,100	44,500	50,000
6. Loans for Special Schemes	—	—	—	—	45	—	151	151
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>46,916</b>	<b>36,936</b>	<b>58,684</b>	<b>42,254</b>	<b>47</b>	<b>74</b>	<b>47</b>	<b>47</b>
1. Housing	2,338	2,765	1,955	1,958	1	1	1	1
2. Urban Development	429	1,383	1,383	1,424	—	—	—	—
3. Crop Husbandry	14	13	13	14	—	—	—	—
4. Food Storage and Warehousing	—	1	—	—	—	—	—	—
5. Co-operation	1,071	1,373	1,373	1,510	4	12	5	8
6. Minor Irrigation	11	10	10	10	—	—	—	—
7. Power Projects	32	16,253	16,095	17,227	—	—	—	—
8. Village and Small Industries	92	70	75	80	—	—	—	1
9. Industries and Minerals	20,801	—	22,130	—	—	—	—	—
10. Road Transport	77	—	—	—	—	—	—	—
11. Government Servants, etc. +	8,003	9,622	9,212	11,141	41	60	40	36
12. Others**	14,048	5,446	6,438	8,890	1	1	1	1
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	<b>-2,104</b>	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>5,801</b>	<b>73,227</b>	<b>184,370</b>	<b>75,486</b>	<b>-4,746</b>	<b>4,417</b>	<b>1,826</b>	<b>3,756</b>
1. State Provident Funds	-5,401	65,058	154,843	65,247	-5,629	2,000	500	2,432
2. Others	11,202	8,169	29,527	10,239	883	2,417	1,326	1,324
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>207,409</b>	<b>129,622</b>	<b>322,587</b>	<b>392,509</b>	<b>116</b>	<b>2</b>	<b>477</b>	—
1. Depreciation/Renewal Reserve Funds	30	80	84	87	—	—	—	—
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	24	30	30	30	—	—	—	—
4. Others	207,355	129,512	322,473	392,392	116	2	477	—
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>90,177</b>	<b>84,899</b>	<b>78,608</b>	<b>122,657</b>	<b>-1,549</b>	<b>700</b>	<b>20,050</b>	<b>10,300</b>
1. Civil Deposits	122,058	111,095	105,532	142,423	528	900	2,400	2,500
2. Deposits of Local Funds	-17	-9	5	—	—	—	—	—
3. Civil Advances	-34	-13	-12	-13	—	—	—	—
4. Others	-31,830	-26,174	-26,917	-19,753	-2,077	-200	17,650	7,800
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>311,106</b>	<b>-112,496</b>	<b>-11,651</b>	<b>-2,491</b>	<b>8,141</b>	<b>3,814</b>	<b>2,508</b>	<b>146</b>
1. Suspense	223,242	2,505	349	2,510	7,709	3,000	2,408	96
2. Others	87,864	-115,001	-12,000	-5,001	432	814	100	50
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
of which								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>34,953</b>	<b>4,285</b>	<b>30,650</b>	<b>29,288</b>	<b>-2,369</b>	<b>2,050</b>	<b>4,000</b>	<b>5,000</b>

## Appendix III : Capital 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 RECEIPTS (I to XIII)</b>	<b>38,386</b>	<b>36,188</b>	<b>44,713</b>	<b>41,526</b>	<b>43,853</b>	<b>24,403</b>	<b>40,133</b>	<b>29,279</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>18,976</b>	<b>23,715</b>	<b>18,372</b>	<b>19,536</b>	<b>21,302</b>	<b>10,756</b>	<b>19,062</b>	<b>10,756</b>
1. Market Loans	8,700	8,676	8,676	8,776	14,552	3,497	10,067	3,497
2. Loans from L.I.C.	—	962	—	1,150	4,712	4,918	4,918	4,918
3. Loans from S.B.I. and other Banks(net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	1,266	2,600	2,600	2,600	1,041	1,683	2,010	1,683
5. Loans from National Co-operative Development Corporation	253	566	366	440	7	—	—	—
6. Special Securities issued to NSSF	3,267	2,700	3,500	3,570	—	—	—	—
7. Others@	5,490	8,211	3,230	3,000	990	658	2,067	658
<i>Of which:</i>								
Power Bonds and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>13,825</b>	<b>6,011</b>	<b>9,226</b>	<b>6,857</b>	<b>5,235</b>	<b>4,234</b>	<b>7,679</b>	<b>4,741</b>
1. State Plan Schemes	6,992	4,878	8,010	6,177	4,646	4,224	7,167	4,731
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	119	—	93	—
3. Centrally Sponsored Schemes	116	41	146	41	99	—	174	—
4. Non-Plan (i to ii)	21	70	48	76	371	10	245	10
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	21	70	48	76	371	10	245	10
5. Ways and Means Advances from Centre	6,500	—	—	—	—	—	—	—
6. Loans for Special Schemes	196	1,022	1,022	563	—	—	—	—
<b>IV. Recovery of Loans and Advances(1 to 12)</b>	<b>1,543</b>	<b>1,527</b>	<b>1,527</b>	<b>1,650</b>	<b>1,670</b>	<b>1,667</b>	<b>1,732</b>	<b>1,832</b>
1. Housing	6	12	12	12	1,046	1,000	1,100	1,200
2. Urban Development	-33	—	—	—	3	1	1	1
3. Crop Husbandry	—	—	—	—	—	—	—	—
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	10	7	7	7	28	35	35	30
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	—	—	—	—
8. Village and Small Industries	—	—	—	1	1	1	1	1
9. Industries and Minerals	—	1	1	—	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	1,560	1,507	1,507	1,630	570	600	570	570
12. Others**	—	—	—	—	22	30	25	30
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc.(net) (1+2)</b>	<b>3,242</b>	<b>3,800</b>	<b>4,300</b>	<b>4,080</b>	<b>9,326</b>	<b>7,796</b>	<b>11,710</b>	<b>12,000</b>
1. State Provident Funds	3,242	3,800	4,300	4,080	7,242	5,596	9,426	9,400
2. Others	—	—	—	—	2,084	2,200	2,284	2,600
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>242</b>	—	—	—	<b>-16</b>	<b>-50</b>	<b>-50</b>	<b>-50</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	2	—	—	—	—	100	100	100
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	240	—	—	—	-16	-150	-150	-150
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>5231</b>	<b>1,650</b>	<b>4,513</b>	<b>4,332</b>	<b>2373</b>	—	—	—
1. Civil Deposits	5231	1,650	4,513	4,224	2373	—	—	—
2. Deposits of Local Funds	—	—	—	—	—	—	—	—
3. Civil Advances	—	—	—	108	—	—	—	—
4. Others	—	—	—	—	—	—	—	—
<b>X. Suspense and Miscellaneous@@ (net)(1+2)</b>	<b>3490</b>	<b>-515</b>	<b>3275</b>	<b>2491</b>	<b>6,950</b>	—	—	—
1. Suspense	3511	-515	3206	3266	6,963	—	—	—
2. Others	-21	—	69	-775	-13	—	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-8,163</b>	—	<b>3,500</b>	<b>2,580</b>	<b>-2,987</b>	—	—	—

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

## Appendix III : Capital 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 RECEIPTS (I to XIII)</b>	<b>83,889</b>	<b>31,927</b>	<b>36,840</b>	<b>53,704</b>	<b>544,752</b>	<b>530,836</b>	<b>720,078</b>	<b>673,679</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>23,858</b>	<b>28,474</b>	<b>29,996</b>	<b>33,865</b>	<b>229,577</b>	<b>183,005</b>	<b>382,152</b>	<b>356,255</b>
1. Market Loans	17,810	13,980	15,600	20,081	146,912	98,658	164,741	221,396
2. Loans from L.I.C.	1,224	4,500	2,900	1,800	—	2,452	2,452	2,452
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	139	2,200	2,200	2,962	20,850	41,969	25,065	42,928
5. Loans from National Co-operative Development Corporation	477	395	1,006	395	339	1,854	1,854	1,766
6. Special Securities issued to NSSF	—	1,190	1,190	1,190	61,464	36,747	77,070	86,530
7. Others@	4,208	6,209	7,100	7,437	12	1,325	110,970	1,183
<i>of which:</i>								
Power Bonds and other Bonds	—	—	—	—	—	—	110,287	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>44,767</b>	<b>9,202</b>	<b>12,668</b>	<b>18,183</b>	<b>246,411</b>	<b>284,078</b>	<b>261,110</b>	<b>254,764</b>
1. State Plan Schemes	4,660	7,018	7,897	6,303	106,489	239,516	187,005	252,718
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	100	1,122	3,190	186	250	44,067	2,580	521
4. Non-Plan (i to ii)	37,007	675	1,020	514	70,172	495	1,525	1,525
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	37,007	675	1,020	514	70,172	495	1,525	1,525
5. Ways and Means Advances from Centre	2,743	—	—	10,000	69,500	—	70,000	—
6. Loans for Special Schemes	257	387	561	1,180	—	—	—	—
<b>V Recovery of Loans and Advances (1 to 12)</b>	<b>742</b>	<b>944</b>	<b>944</b>	<b>1,038</b>	<b>17,719</b>	<b>12,893</b>	<b>12,893</b>	<b>48,418</b>
1. Housing	656	736	736	810	87	94	200	80
2. Urban Development	—	—	—	—	58	50	70	20
3. Crop Husbandry	—	—	—	—	—	50	100	10
4. Food Storage and Warehousing	—	—	—	—	394	30	250	50
5. Co-operation	12	31	31	34	568	450	700	300
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	—	—	—	30,200
8. Village and Small Industries	—	2	2	2	56	46	60	10
9. Industries and Minerals	—	—	—	—	92	143	375	25
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	74	175	175	192	14,717	9,315	9,581	14,687
12. Others**	—	—	—	—	1,747	2,715	1,557	3,036
<b>VI. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VII. Contingency Fund (net)</b>	—	—	—	—	<b>-34</b>	—	—	—
<b>VIII. Small Savings, Provident (1+2)</b>	<b>1,853</b>	<b>3,500</b>	<b>3,425</b>	<b>2,500</b>	<b>84,192</b>	<b>79,950</b>	<b>79,720</b>	<b>79,720</b>
1. State Provident Funds	582	3,412	3,450	2,521	84,231	80,000	80,000	80,000
2. Others	1,271	88	-25	-21	-39	-50	-280	-280
<b>IX. Reserve Funds (net) (1 to 4)</b>	<b>-258</b>	—	—	—	<b>1,018</b>	<b>19,007</b>	<b>-63</b>	<b>-63</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	5,030	15,007	—	7
3. Famine Relief Fund	—	—	—	—	3	—	—	—
4. Others	-258	—	—	—	-4,015	4,000	-63	-70
<b>X. Deposits and Advances (net) (1 to 4)</b>	<b>7,959</b>	<b>-10,193</b>	<b>-10,193</b>	<b>-1,882</b>	<b>-10,107</b>	<b>-28,145</b>	<b>8,023</b>	<b>-76,447</b>
1. Civil Deposits	7,968	-10,193	-10,193	-1,882	2,861	-31,162	7,800	-75,143
2. Deposits of Local Funds	—	—	—	—	3,837	3,017	550	-6,423
3. Civil Advances	-9	—	—	—	2	—	-540	-1,290
4. Others	—	—	—	—	-16,807	—	213	6,409
<b>XI. Suspense and Miscellaneous@@ (net)(1+2)</b>	<b>11,122</b>	—	—	—	<b>-24,648</b>	<b>-78</b>	<b>-21,413</b>	<b>-22,114</b>
1. Suspense	11,159	—	—	—	-24,687	21	-21,625	-21,553
2. Others	-37	—	—	—	39	-99	212	-561
<b>XII. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XIII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	<b>31,500</b>
<i>Of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIV. Remittances (net)</b>	<b>-6,154</b>	—	—	—	<b>624</b>	<b>-19,874</b>	<b>-2,344</b>	<b>1,646</b>

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	PUNJAB				RAJASTHAN			
	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 RECEIPTS (I to XIII)</b>	<b>649,334</b>	<b>714,927</b>	<b>871,262</b>	<b>1,049,267</b>	<b>908,877</b>	<b>824,727</b>	<b>1,091,307</b>	<b>1,143,296</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>537,543</b>	<b>517,391</b>	<b>664,845</b>	<b>617,215</b>	<b>609,916</b>	<b>550,163</b>	<b>753,874</b>	<b>800,395</b>
1. Market Loans	114,119	111,281	205,666	179,641	238,341	108,791	271,387	302,095
2. Loans from L.I.C.	15,000	22,600	—	—	—	—	—	28,000
3. Loans from S.B.I. and other Banks (net)	127,961	30800	-2867	-24600	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	17,741	32,400	32,400	32,400	29,640	31,072	31,072	50,000
5. Loans from National Co-operative Development Corporation	—	310	310	340	380	300	300	300
6. Special Securities issued to NSSF	262,722	320,000	337,601	415,334	339,793	410,000	414,237	420,000
7. Others@	—	—	91,735	14,100	1,762	—	36,878	—
<i>Of which:</i>								
Power Bonds and other Bonds	—	—	63,735	—	—	—	36,878	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>41,914</b>	<b>98,146</b>	<b>84,929</b>	<b>82,434</b>	<b>158,733</b>	<b>144,293</b>	<b>171,235</b>	<b>185,751</b>
1. State Plan Schemes	39,969	74,471	62,279	58,779	90,521	142,195	169,311	183,451
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	320	1,000	—	—	1,340	1,442	1,268	1,584
4. Non-Plan (i to ii)	1,625	2,675	2,650	3,655	47,072	656	656	716
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	1,625	2,675	2,650	3,655	47,072	656	656	716
5. Ways and Means Advances from Centre	—	20,000	20,000	20,000	19,800	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV Recovery of Loans and Advances (1 to 12)</b>	<b>10,286</b>	<b>9,645</b>	<b>9,150</b>	<b>9,990</b>	<b>12,524</b>	<b>12,347</b>	<b>11,964</b>	<b>5,596</b>
1. Housing	26	12	2	4	344	202	201	200
2. Urban Development	176	—	—	—	371	213	209	69
3. Crop Husbandry	1,325	—	202	161	677	68	109	112
4. Food Storage and Warehousing	13	—	—	—	235	159	192	29
5. Co-operation	71	59	55	54	2,178	1,591	1,614	2,590
6. Minor Irrigation	—	—	—	—	1	1	1	1
7. Power Projects	139	—	—	—	429	599	693	1,253
8. Village and Small Industries	572	1,418	1,326	1,534	35	54	52	52
9. Industries and Minerals	—	—	—	—	4,295	1,315	2,798	950
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	7,569	7,995	7,304	7,977	3,831	7,136	4,576	—
12. Others**	395	161	261	260	128	1,009	1,519	340
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>55,630</b>	<b>100,979</b>	<b>99,090</b>	<b>120,658</b>	<b>93,840</b>	<b>108,125</b>	<b>95,212</b>	<b>134,902</b>
1. State Provident Funds	53,879	98,679	96,660	117,960	64,245	78,824	69,336	103,528
2. Others	1,751	2,300	2,430	2,698	29,595	29,301	25,876	31,374
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>1,573</b>	<b>14,972</b>	<b>14,232</b>	<b>29,954</b>	<b>7,916</b>	<b>4,519</b>	<b>4,201</b>	<b>2,044</b>
1. Depreciation/Renewal Reserve Funds	326	766	770	828	1,265	1,320	1,320	1,678
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	1,247	14,206	13,462	29,126	6,651	3,199	2,881	366
<b>IX Deposits and Advances (net) (1 to 4)</b>	<b>2,107</b>	<b>-45</b>	<b>-46</b>	<b>12,995</b>	<b>25,274</b>	<b>4,280</b>	<b>53,875</b>	<b>13,612</b>
1. Civil Deposits	-14,546	—	—	130,000	11,783	2,230	2,120	1,630
2. Deposits of Local Funds	-179	-45	-46	-46	6,085	14,812	9,529	9,982
3. Civil Advances	5	—	—	—	-74	5	—	—
4. Others	1,6827	—	—	—	7,480	-12,767	4,2226	2,000
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>1,042</b>	—	—	<b>60,000</b>	<b>791</b>	<b>992</b>	<b>946</b>	<b>996</b>
1. Suspense	-1,081	—	—	60,000	955	1,082	1,086	1,086
2. Others	2,123	—	—	—	-164	-90	-140	-90
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-761</b>	<b>-26,161</b>	<b>-938</b>	<b>-938</b>	<b>-117</b>	<b>8</b>	—	—

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

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs Lakh)

Items	SIKKIM				TAMIL NADU			
	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 RECEIPTS (I to XIII)</b>	<b>11,226</b>	<b>7,823</b>	<b>16,023</b>	<b>16,351</b>	<b>827,757</b>	<b>805,050</b>	<b>1,250,409</b>	<b>991,041</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>4,356</b>	<b>3,508</b>	<b>9,349</b>	<b>8,788</b>	<b>734,740</b>	<b>485,640</b>	<b>938,470</b>	<b>668,257</b>
1. Market Loans	2,000	1,000	6,160	1,000	232,540	111,340	290,095	175,042
2. Loans from L.I.C.	964	964	964	964	18,472	20,000	7,500	20,000
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	473	500	500	1,000	37,882	32,000	36,000	35,000
5. Loans from National Co-operative Development Corporation	—	—	—	—	1,050	1,000	1,160	714
6. Special Securities issued to NSSF++	875	1,000	1,681	1,000	220,003	248,400	360,000	353,500
7. Others@	44	44	44	4,824	224,793	72,900	243,715	84,001
<i>of which:</i>								
Power Bonds and other Bonds	—	—	—	4,780	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>3,497</b>	<b>3,986</b>	<b>4,463</b>	<b>4,978</b>	<b>91,958</b>	<b>167,059</b>	<b>208,621</b>	<b>263,102</b>
1. State Plan Schemes	3,403	3,788	4,255	4,461	87,833	162,261	207,200	261,681
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	21	21	21
3. Centrally Sponsored Schemes	73	177	177	140	672	1,300	1,300	1,300
4. Non-Plan (i to iii)	21	21	21	21	3,453	3,477	100	100
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	21	21	21	21	3,453	3,477	100	100
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	10	356	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>128</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>43,269</b>	<b>17,676</b>	<b>33,978</b>	<b>23,158</b>
1. Housing	—	—	—	—	5,185	140	136	135
2. Urban Development	—	—	—	—	7,023	2,313	2,818	1,449
3. Crop Husbandry	—	—	—	—	19	—	—	—
4. Food Storage and Warehousing	—	—	—	—	-245	4	4	4
5. Co-operation	—	—	—	—	3,762	121	61	50
6. Minor Irrigation	—	—	—	—	9	—	—	—
7. Power Projects	—	—	—	—	5,075	—	3,703	3,221
8. Village and Small Industries	—	—	—	—	156	70	59	59
9. Industries and Minerals	—	—	—	—	1,138	515	4,281	1,244
10. Road Transport	—	—	—	—	1	—	—	—
11. Government Servants, etc.+	128	110	110	110	11,046	10,141	10,076	10,576
12. Others**	—	—	—	—	10,100	4,372	12,840	6,420
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	<b>-3</b>	—	<b>-49</b>	<b>50</b>	—	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>2,345</b>	<b>291</b>	<b>2,152</b>	<b>2,139</b>	<b>28,889</b>	<b>52,922</b>	<b>45,996</b>	<b>46,338</b>
1. State Provident Funds	2,218	200	2,000	2,000	24,626	50,058	45,043	45,089
2. Others	127	91	152	139	4,262	2,863	953	1,249
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>-216</b>	<b>-70</b>	—	<b>286</b>	<b>-59,199</b>	<b>17,467</b>	<b>12,700</b>	<b>25,795</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	-65	35	34	34
2. Sinking Funds	—	—	—	—	-5,244	-5,471	-5,768	-3,461
3. Famine Relief Fund	—	—	—	—	1	1	1	1
4. Others	-216	-70	—	286	-53,891	22,902	18,433	29,221
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>90</b>	—	—	—	<b>-96,740</b>	<b>44,467</b>	<b>13,820</b>	<b>16,854</b>
1. Civil Deposits	145	—	—	—	-93,292	39,622	-2,178	370
2. Deposits of Local Funds	—	—	—	—	11,129	-1,449	8,302	8,302
3. Civil Advances	-55	—	—	—	-31	46	-85	-84
4. Others	—	—	—	—	-14,546	6,248	7,781	8,266
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>1,151</b>	<b>-2</b>	<b>-2</b>	—	<b>89,411</b>	<b>34,819</b>	<b>4,470</b>	<b>-34,117</b>
1. Suspense	34	-2	-2	—	22,949	1,996	11,253	11,876
2. Others	1117	—	—	—	66,462	32,823	-6,783	-45,993
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-122</b>	—	—	—	<b>-4,571</b>	<b>-15,000</b>	<b>-7,646</b>	<b>-18,346</b>

## Appendix III : Capital 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 RECEIPTS (I to XIII)</b>	<b>61,838</b>	<b>63,953</b>	<b>62,751</b>	<b>70,215</b>	<b>198,304</b>	<b>237,156</b>	<b>265,971</b>	<b>226,399</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>20,293</b>	<b>16,255</b>	<b>15,635</b>	<b>27,500</b>	<b>158,304</b>	<b>183,800</b>	<b>221,156</b>	<b>163,550</b>
1. Market Loans	12,145	7,555	10,135	22,500	94,988	95,000	136,527	45,000
2. Loans from L.I.C.	5,991	4,847	1,500	1,500	—	2,500	—	2,500
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	986	2,500	3,000	3,000	5,497	12,500	4,989	17,500
5. Loans from National Co-operative Development Corporation	—	—	—	—	493	500	1,054	1,050
6. Special Securities issued to NSSF++	—	—	—	—	57,326	70,800	78,586	90,000
7. Others@ of which: Power Bonds and other Bonds	1,171	1,353	1,000	500	—	2,500	—	7,500
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>8,484</b>	<b>11,716</b>	<b>11,604</b>	<b>12,045</b>	<b>25,060</b>	<b>32,250</b>	<b>30,481</b>	<b>30,240</b>
1. State Plan Schemes of which: Advance release of Plan Assistance for Natural Calamities	7,872	10,286	9,529	9,675	24,515	26,750	25,927	27,067
2. Central Plan Schemes	—	20	—	—	—	—	—	—
3. Centrally Sponsored Schemes	160	641	456	305	224	5,500	—	3,173
4. Non-Plan (i to iii) (i) Relief for Natural Calamities (ii) Others	294	368	320	375	321	—	4,554	—
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	158	401	1,299	1,690	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>310</b>	<b>281</b>	<b>300</b>	<b>300</b>	<b>320</b>	<b>495</b>	<b>2,539</b>	<b>2,609</b>
1. Housing	16	22	18	19	—	—	—	—
2. Urban Development	—	—	—	—	—	—	12	15
3. Crop Husbandry	—	—	—	—	—	—	—	—
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	5	2	6	6	27	—	47	55
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	—	—	—	—
8. Village and Small Industries	5	7	6	6	1	—	—	—
9. Industries and Minerals	—	—	—	—	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	280	250	267	265	285	495	461	514
12. Others**	—	—	—	—	7	—	2,019	2,025
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	—	—	—	—	-75	—	—	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>34,225</b>	<b>35,700</b>	<b>33,602</b>	<b>28,002</b>	<b>12,902</b>	<b>6,598</b>	<b>4,386</b>	<b>5,706</b>
1. State Provident Funds	12,561	23,774	18,800	15,000	12,987	6,519	4,370	5,690
2. Others	21,664	11,926	14,802	13,002	-85	79	16	16
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>119</b>	—	—	—	<b>-6,492</b>	<b>5,000</b>	<b>5,000</b>	<b>7,500</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	-6,500	5,000	5,000	7,500
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	119	—	—	—	8	—	—	—
<b>IX. Deposits and Advances (net) (1 to 4)</b>	<b>2,137</b>	<b>34</b>	<b>2,244</b>	<b>3,119</b>	<b>17,883</b>	<b>9,013</b>	<b>11,570</b>	<b>14,018</b>
1. Civil Deposits	2,138	41	2,246	3,120	5,519	551	8,790	8,475
2. Deposits of Local Funds	—	—	—	—	12,359	8,462	2,780	5,543
3. Civil Advances	-1	-7	-2	-1	5	—	—	—
4. Others	—	—	—	—	—	412	—	—
<b>X. Suspense and Miscellaneous@@ (net)(1+2)</b>	<b>-2,030</b>	<b>-33</b>	<b>-684</b>	<b>-741</b>	<b>-3,219</b>	—	<b>-9,161</b>	<b>2,776</b>
1. Suspense	-1,726	17	-659	-691	-27,100	—	2,470	2,776
2. Others	-304	-50	-25	-50	23,881	—	-11,631	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts of which</b>	—	—	—	—	—	—	—	—
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>-1,700</b>	—	<b>50</b>	<b>-10</b>	<b>-6,379</b>	—	—	—

State Finances : A Study of Budgets of 2004-05

Appendix III : Capital 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 RECEIPTS (I to XIII)</b>	<b>1,461,018</b>	<b>2,492,201</b>	<b>3,916,089</b>	<b>1,628,161</b>	<b>1,524,402</b>	<b>1,614,667</b>	<b>2,068,908</b>	<b>1,844,786</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>838,166</b>	<b>1,538,258</b>	<b>1,787,100</b>	<b>864,927</b>	<b>1,300,788</b>	<b>1,248,324</b>	<b>1,912,808</b>	<b>1,669,867</b>
1. Market Loans	341,100	461,003	554,003	226,830	250,614	96,525	635,493	508,630
2. Loans from L.I.C.	—	—	—	—	—	4,000	1,000	1,000
3. Loans from S.B.I. and other Banks (net)	-42,800	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	14,877	43,379	43,907	56,789	195	290	807	807
5. Loans from National Co-operative Development Corporation	1,237	1,993	691	1,308	2,936	2,000	2,000	2,000
6. Special Securities issued to NSSF++	507,444	438,600	597,810	580,000	858,548	945,600	877,200	982,500
7. Others@	16,308	593,283	590,689	—	188,495	199,909	396,308	174,930
of which:								
Power Bonds and other Bonds	—	590,683	590,683	—	29	30	196,408	30
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>310,791</b>	<b>418,643</b>	<b>355,281</b>	<b>379,655</b>	<b>256,844</b>	<b>199,328</b>	<b>156,499</b>	<b>189,466</b>
1. State Plan Schemes	306,166	408,690	351,791	375,971	147,628	198,431	153,775	188,223
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	351	—	—	—	6	5	5
3. Centrally Sponsored Schemes	1,380	9,337	3,225	3,419	240	707	2,089	777
4. Non-Plan (i to iii)	3,102	265	265	265	43,976	184	630	461
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	3,102	265	265	265	43,976	184	630	461
5. Ways and Means Advances from Centre	143	—	—	—	65,000	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV Recovery of Loans and Advances (1 to 12)</b>	<b>21,911</b>	<b>70,361</b>	<b>1,293,747</b>	<b>66,049</b>	<b>21,336</b>	<b>7,725</b>	<b>22,409</b>	<b>22,409</b>
1. Housing	1,867	1,437	1,437	1,437	37	150	150	150
2. Urban Development	1,199	1,535	1,535	1,535	—	170	170	170
3. Crop Husbandry	6,060	32,550	32,550	32,570	2	100	100	100
4. Food Storage and Warehousing	18	15	15	15	—	2	2	2
5. Co-operation	1,836	817	950	968	362	160	175	175
6. Minor Irrigation	—	—	—	—	6	5	7	7
7. Power Projects	—	—	1,227,740	—	14,184	325	14,509	14,509
8. Village and Small Industries	161	607	607	607	26	121	108	108
9. Industries and Minerals	6,890	15,272	15,272	15,272	1,417	1,331	1,331	1,331
10. Road Transport	75	49	49	49	—	200	200	200
11. Government Servants, etc.+	3,618	4,013	3,525	3,530	5,286	5,000	5,500	5,500
12. Others**	187	14,066	10,067	10,066	16	161	157	157
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund (net)</b>	<b>-6,874</b>	—	<b>-3,071</b>	—	<b>-23</b>	—	<b>23</b>	—
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	<b>195,667</b>	<b>166,808</b>	<b>166,808</b>	<b>166,808</b>	<b>18,730</b>	<b>43,500</b>	<b>20,028</b>	<b>21,004</b>
1. State Provident Funds	186,324	157,403	157,403	157,403	18,598	43,000	19,528	20,504
2. Others	9,343	9,405	9,405	9,405	132	500	500	500
<b>VIII. Reserve Funds (net) (1 to 4)</b>	<b>181,112</b>	<b>114,091</b>	<b>115,990</b>	<b>156,682</b>	<b>16,568</b>	<b>11,590</b>	<b>12,301</b>	<b>17,859</b>
1. Depreciation/Renewal Reserve Funds	10,347	9,000	9,000	—	—	—	—	—
2. Sinking Funds	150,937	105,078	105,078	154,879	—	—	—	—
3. Famine Relief Fund	3	—	—	—	—	—	5	5
4. Others	19,825	13	1,912	1,803	16,568	11,590	12,296	17,854
<b>IX Deposits and Advances (net) (1 to 4)</b>	<b>-67,659</b>	<b>22,040</b>	<b>22,040</b>	<b>22,040</b>	<b>34,858</b>	<b>106,700</b>	<b>-55,160</b>	<b>-75,819</b>
1. Civil Deposits	38,219	7,040	7,040	7,040	33,612	52,700	24,982	25,981
2. Deposits of Local Funds	-120,202	15,000	15,000	15,000	-86,605	40,000	-60,142	-86,800
3. Civil Advances	204	—	—	—	-3	—	—	—
4. Others	14,120	—	—	—	87,854	14,000	-20,000	-15,000
<b>X. Suspense and Miscellaneous@@ (net) (1+2)</b>	<b>-22,007</b>	<b>90,000</b>	<b>106,194</b>	<b>-100,000</b>	<b>-119,528</b>	<b>-2,500</b>	—	—
1. Suspense	-77,816	—	—	—	-93,768	—	—	—
2. Others	55,809	90,000	106,194	-100,000	-25,760	-2,500	—	—
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
of which								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	<b>9,911</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	<b>-5,171</b>	—	—	—



## Appendix III : Capital Receipts of Individual States (Concl.)

(Rs Lakh)

Items	NATIONAL CAPITAL TERRITORY OF DELHI				ALL STATES			
	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 RECEIPTS (I to XIII)</b>	<b>386,836</b>	<b>242,760</b>	<b>510,236</b>	<b>486,292</b>	<b>14,473,402</b>	<b>14,697,539</b>	<b>21,245,779</b>	<b>17,807,232</b>
<b>I. External Debt</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt* (1 to 7)</b>	<b>327,684</b>	<b>201,200</b>	<b>463,938</b>	<b>450,000</b>	<b>9,698,233</b>	<b>9,259,640</b>	<b>14,413,465</b>	<b>11,762,440</b>
1. Market Loans	—	—	—	—	3,061,475	2,109,736	4,864,943	3,198,252
2. Loans from L.I.C.	—	—	—	—	180,642	250,371	221,740	428,239
3. Loans from S.B.I. and other Banks (net)	—	—	—	—	75,661	38,500	-82,880	-413
4. Loans from National Bank for Agriculture and Rural Development	—	—	—	—	394,977	554,234	491,967	657,329
5. Loans from National Co-operative Development Corporation	—	—	—	—	32,818	48,668	58,438	44,930
6. Special Securities issued to NSSF	327,684	201,200	463,938	450,000	5,224,336	5,047,289	6,123,715	6,373,722
7. Others@	—	—	—	—	728,324	1,210,842	2,735,542	1,060,381
<i>Of which:</i>								
Power Bonds and other Bonds	—	—	—	—	500	590,786	1,875,532	250,593
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>38,489</b>	<b>29,960</b>	<b>27,768</b>	<b>27,897</b>	<b>2,721,573</b>	<b>3,370,346</b>	<b>3,208,408</b>	<b>3,402,523</b>
1. State Plan Schemes	38,473	29,960	27,752	27,897	2,059,107	3,114,580	2,870,206	3,134,837
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	1,755	2,149	6,488	16,378
3. Centrally Sponsored Schemes	—	—	—	—	12,059	138,337	89,519	100,107
4. Non-Plan (i to ii)	16	—	16	—	314,367	31,357	23,617	14,212
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	16	—	16	—	314,367	31,357	23,617	14,212
5. Ways and Means Advances from Centre	—	—	—	—	332,954	75,200	209,600	130,100
6. Loans for Special Schemes	—	—	—	—	1,331	8,723	8,978	6,889
<b>IV Recovery of Loans and Advances (1 to 12)</b>	<b>20,663</b>	<b>11,600</b>	<b>18,530</b>	<b>8,395</b>	<b>390,473</b>	<b>326,851</b>	<b>1,578,979</b>	<b>697,493</b>
1. Housing	—	—	—	—	7,625	30,553	9,423	28,506
2. Urban Development	—	—	—	—	10,543	7,675	8,019	7,358
3. Crop Husbandry	—	—	—	—	9,047	37,077	36,920	33,628
4. Food Storage and Warehousing	—	—	—	—	1,506	2,349	2,041	2,149
5. Co-operation	—	—	—	—	16,919	12,909	14,864	14,244
6. Minor Irrigation	—	—	—	—	27	70	71	71
7. Power Projects	—	—	—	—	127,493	66,244	1,297,329	418,050
8. Village and Small Industries	—	—	—	—	5,852	8,264	9,245	9,635
9. Industries and Minerals	—	—	—	—	35,584	21,161	48,601	19,755
10. Road Transport	—	—	—	—	153	249	249	249
11. Government Servants, etc.+	842	800	800	900	90,308	91,559	87,969	92,906
12. Others**	19,821	10,800	17,730	7,495	85,417	48,741	64,248	70,942
<b>V. Inter-State Settlement (net)</b>	—	—	—	—	<b>22</b>	—	—	<b>-1</b>
<b>VI. Contingency Fund (net)</b>	—	—	—	—	<b>-72,772</b>	—	<b>-3,097</b>	<b>3,879</b>
<b>VII. Small Savings, Provident Funds etc. (net) (1+2)</b>	—	—	—	—	<b>986,286</b>	<b>1,075,468</b>	<b>1,158,742</b>	<b>1,251,917</b>
1. State Provident Funds	—	—	—	—	719,519	883,102	962,240	1,041,903
2. Others	—	—	—	—	266,767	192,366	196,502	210,014
<b>VIII. Reserve Funds (net) (1 to 4)</b>	—	—	—	—	<b>479,876</b>	<b>356,606</b>	<b>520,998</b>	<b>648,901</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	18,620	17,500	17,939	9,349
2. Sinking Funds	—	—	—	—	185,361	116,892	101,791	148,887
3. Famine Relief Fund	—	—	—	—	121	-179	65	65
4. Others	—	—	—	—	275,774	222,393	401,203	490,600
<b>IX Deposits and Advances (net) (1 to 4)</b>	—	—	—	—	<b>71,143</b>	<b>288,024</b>	<b>191,437</b>	<b>15,830</b>
1. Civil Deposits	—	—	—	—	48,840	244,014	163,452	163,714
2. Deposits of Local Funds	—	—	—	—	-130,130	33,613	-31,061	-105,532
3. Civil Advances	—	—	—	—	-46,041	3,030	9,333	-17,908
4. Others	—	—	—	—	198,474	7,367	49,712	-24,444
<b>X. Suspense and Miscellaneous@@ (net)(1+2)</b>	—	—	—	—	<b>121,189</b>	<b>-7,994</b>	<b>52,100</b>	<b>-123,828</b>
1. Suspense	—	—	—	—	-141,637	-8,307	-6,637	31,761
2. Others	—	—	—	—	262,826	313	58,737	-155,589
<b>XI. Appropriation to Contingency Fund (net)</b>	—	—	—	—	<b>62,500</b>	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	<b>5,550</b>	—	<b>400</b>	<b>31,500</b>
<i>of which:</i>								
Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances (net)</b>	—	—	—	—	<b>9,330</b>	<b>28,598</b>	<b>124,348</b>	<b>116,578</b>

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

### Notes to Appendix III :

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'.
  2. 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'.
  3. Figures in respect of Bihar, Jammu & Kashmir and Jharkhand for 2002-03 relate to revised estimates.
- \* Excludes Ways and Means Advances and Overdrafts from the Reserve Bank of India.
- @ Include Land Compensation Bonds, Loans from *Khadi* and Village Industries Commission, C.W.C., *etc.*
- + Comprise recovery of loans and advances to Government Servants for housing, purchase of conveyances, festivals, marriages, *etc.*
- \*\* Include recovery of loans and advances for Education, Art and Culture, Social Security and Welfare, Fisheries and Animal Husbandry, *etc.*
- @@ Excludes Cash Balance Investment Account.
- Nil/Not available.

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**ANDHRA PRADESH**

(Rs Lakh)

A109

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>424,476</b>	<b>407,093</b>	<b>831,569</b>	<b>508,631</b>	<b>396,713</b>	<b>905,344</b>	<b>412,260</b>	<b>921,690</b>	<b>1,333,950</b>	<b>621,298</b>	<b>777,799</b>	<b>1,399,097</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>345,371</b>	<b>34,236</b>	<b>379,607</b>	<b>436,526</b>	<b>42,801</b>	<b>479,327</b>	<b>344,425</b>	<b>28,298</b>	<b>372,723</b>	<b>582,147</b>	<b>36,730</b>	<b>618,877</b>
<b>1 Developmental (a + b)</b>	<b>325,680</b>	<b>26,087</b>	<b>351,767</b>	<b>431,359</b>	<b>15,146</b>	<b>446,505</b>	<b>339,795</b>	<b>8,030</b>	<b>347,825</b>	<b>575,423</b>	<b>2,873</b>	<b>578,296</b>
<b>(a) Social Services (1 to 9)</b>	<b>73,333</b>	<b>10,276</b>	<b>83,609</b>	<b>68,621</b>	<b>54</b>	<b>68,675</b>	<b>74,852</b>	<b>6</b>	<b>74,858</b>	<b>90,997</b>	<b>58</b>	<b>91,055</b>
1 Education, Sports, Art and Culture	144	—	144	5,848	—	5,848	500	—	500	—	—	—
2 Medical and public health	3,347	—	3,347	1,097	—	1,097	1,097	—	1,097	1,097	—	1,097
3 Family Welfare	—	—	—	1,020	—	1,020	1,020	—	1,020	20	—	20
4 Water supply and sanitation	61,382	—	61,382	33,340	—	33,340	41,954	—	41,954	57,571	—	57,571
5 Housing	437	-3	434	756	54	810	415	6	421	942	58	1,000
6 Urban development	—	—	—	—	—	—	—	—	—	—	—	—
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	7,919	—	7,919	25,631	—	25,631	29,335	—	29,335	30,491	—	30,491
8 Social Security and Welfare	-7	—	-7	685	—	685	348	—	348	592	—	592
9 Others *	111	10,279	10,390	244	—	244	183	—	183	284	—	284
<b>(b) Economic Services (1 to 10)</b>	<b>252,347</b>	<b>15,811</b>	<b>268,158</b>	<b>362,738</b>	<b>15,092</b>	<b>377,830</b>	<b>264,943</b>	<b>8,024</b>	<b>272,967</b>	<b>484,426</b>	<b>2,815</b>	<b>487,241</b>
1 Agriculture and Allied Activities (i to xi)	1,698	-138	1,560	1,279	—	1,279	3,161	—	3,161	684	—	684
i) Crop Husbandry	195	—	195	100	—	100	75	—	75	—	—	—
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	520	—	520	—	—	—	615	—	615	—	—	—
iv) Dairy Development	—	—	—	—	—	—	150	—	150	—	—	—
v) Fisheries	220	—	220	330	—	330	309	—	309	234	—	234
vi) Forestry and Wild Life	484	—	484	55	—	55	447	—	447	56	—	56
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	311	-138	173	794	—	794	1,565	—	1,565	394	—	394
xi) Others @	-32	—	-32	—	—	—	—	—	—	—	—	—
2 Rural Development	27,820	—	27,820	48,663	—	48,663	31,789	—	31,789	26,526	—	26,526
3 Special Area Programmes <i>of which : Hill Areas</i>	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	135,375	68	135,443	186,316	—	186,316	151,931	—	151,931	382,457	—	382,457
5 Energy	2,419	-3	2,416	1,000	—	1,000	1,500	—	1,500	2,840	—	2,840
6 Industry and Minerals (i to iv)	2,798	—	2,798	23,653	—	23,653	12,409	-17	12,392	9,153	—	9,153
i) Village and Small Industries	159	—	159	210	—	210	155	-17	138	200	—	200
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	2,639	—	2,639	23,443	—	23,443	12,254	—	12,254	8,953	—	8,953
7 Transport (i + ii)	72,852	15,789	88,641	94,452	15,071	109,523	59,257	8,042	67,299	62,766	2,792	65,558
i) Roads and Bridges	69,678	15,789	85,467	89,302	15,071	104,373	59,057	8,042	67,099	57,616	2,792	60,408
ii) Others **	3,174	—	3,174	5,150	—	5,150	200	—	200	5,150	—	5,150
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

Appendix

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### ANDHRA PRADESH

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	9,385	95	9,480	7,375	21	7,396	4,896	-1	4,895	—	23	23
i) Tourism	—	—	—	—	—	—	—	—	—	—	—	—
ii) Others @@	9,385	95	9,480	7,375	21	7,396	4,896	-1	4,895	—	23	23
<b>2 Non-Developmental (General Services)</b>	<b>19,691</b>	<b>8,149</b>	<b>27,840</b>	<b>5,167</b>	<b>27,655</b>	<b>32,822</b>	<b>4,630</b>	<b>20,268</b>	<b>24,898</b>	<b>6,724</b>	<b>33,857</b>	<b>40,581</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>99,209</b>	<b>99,209</b>	<b>—</b>	<b>111,443</b>	<b>111,443</b>	<b>—</b>	<b>465,543</b>	<b>465,543</b>	<b>—</b>	<b>302,387</b>	<b>302,387</b>
1 Market Loans	—	18,665	18,665	—	39,399	39,399	—	38,816	38,816	—	43,805	43,805
2 Loans from L.I.C.	—	2,798	2,798	—	2,883	2,883	—	2,883	2,883	—	3,483	3,483
3 Loans from NABARD	—	19,930	19,930	—	24,103	24,103	—	88,035	88,035	—	123,071	123,071
4 Loans from National Co-operative Development Corporation	—	1,541	1,541	—	1,460	1,460	—	1,576	1,576	—	1,665	1,665
5 Others	—	56,275	56,275	—	43,598	43,598	—	334,233	334,233	—	130,363	130,363
<i>of which</i> : Land Compensation Bonds	—	1	1	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>229,209</b>	<b>229,209</b>	<b>—</b>	<b>196,379</b>	<b>196,379</b>	<b>—</b>	<b>373,968</b>	<b>373,968</b>	<b>—</b>	<b>383,393</b>	<b>383,393</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>79,105</b>	<b>44,439</b>	<b>123,544</b>	<b>72,105</b>	<b>46,090</b>	<b>118,195</b>	<b>67,835</b>	<b>53,881</b>	<b>121,716</b>	<b>39,151</b>	<b>55,289</b>	<b>94,440</b>
<b>1 Developmental Purposes (a + b)</b>	<b>79,105</b>	<b>40,128</b>	<b>119,233</b>	<b>72,105</b>	<b>40,491</b>	<b>112,596</b>	<b>67,835</b>	<b>49,852</b>	<b>117,687</b>	<b>39,151</b>	<b>49,130</b>	<b>88,281</b>
<b>(a) Social Services ( 1 to 4)</b>	<b>5,381</b>	<b>38,153</b>	<b>43,534</b>	<b>17,694</b>	<b>39,110</b>	<b>56,804</b>	<b>23,452</b>	<b>40,444</b>	<b>63,896</b>	<b>2,630</b>	<b>48,958</b>	<b>51,588</b>
1 Education, Sports, Art and Culture	2,700	—	2,700	2,700	—	2,700	2,625	—	2,625	—	—	—
2 Housing	—	30,289	30,289	70	31,256	31,326	17,903	33,069	50,972	2,126	39,467	41,593
3 Government Servants (Housing)	—	3,446	3,446	—	1,985	1,985	—	1,506	1,506	—	2,183	2,183
4 Others	2,681	4,418	7,099	14,924	5,869	20,793	2,924	5,869	8,793	504	7,308	7,812
<b>(b) Economic Services (1 to 9)</b>	<b>73,724</b>	<b>1,975</b>	<b>75,699</b>	<b>54,411</b>	<b>1,381</b>	<b>55,792</b>	<b>44,383</b>	<b>9,408</b>	<b>53,791</b>	<b>36,521</b>	<b>172</b>	<b>36,693</b>
1 Crop Husbandry	—	—	—	—	—	—	—	8,228	8,228	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	1,004	—	1,004	691	1,381	2,072	303	561	864	1,630	—	1,630
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	58,443	—	58,443	41,799	—	41,799	35,434	—	35,434	29,578	—	29,578
7 Village and Small Industries	250	—	250	12	—	12	13	—	13	13	—	13
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	14,027	1,975	16,002	11,909	—	11,909	8,633	619	9,252	5,300	172	5,472
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>4,311</b>	<b>4,311</b>	<b>—</b>	<b>5,599</b>	<b>5,599</b>	<b>—</b>	<b>4,029</b>	<b>4,029</b>	<b>—</b>	<b>6,159</b>	<b>6,159</b>
(a) Government Servants (other than Housing)	—	4,311	4,311	—	5,599	5,599	—	4,029	4,029	—	6,159	6,159
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>	<b>—</b>	<b>—</b>	<b>293,762</b>	<b>—</b>	<b>—</b>	<b>211,783</b>	<b>—</b>	<b>—</b>	<b>305,742</b>	<b>—</b>	<b>—</b>	<b>194,010</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>	<b>—</b>	<b>—</b>	<b>-305,397</b>	<b>—</b>	<b>—</b>	<b>-213,157</b>	<b>—</b>	<b>—</b>	<b>-290,449</b>	<b>—</b>	<b>—</b>	<b>-197,050</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>	<b>—</b>	<b>—</b>	<b>-11,635</b>	<b>—</b>	<b>—</b>	<b>-1,374</b>	<b>—</b>	<b>—</b>	<b>15,293</b>	<b>—</b>	<b>—</b>	<b>-3,040</b>
<b>Financing of Surplus(+)/Deficit(-)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>D Increase(+)/Decrease(-) in Cash Balances</b>	<b>—</b>	<b>—</b>	<b>-23,683</b>	<b>—</b>	<b>—</b>	<b>-1,374</b>	<b>—</b>	<b>—</b>	<b>15,293</b>	<b>—</b>	<b>—</b>	<b>-3,040</b>
(a) Opening Balance	—	—	6,439	—	—	4,751	—	—	-17,244	—	—	-1,951
(b) Closing Balance	—	—	-17,244	—	—	3,377	—	—	-1,951	—	—	-4,991
<b>E Withdrawals from(-)/Additions to (+)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Cash balance Investment Account (net)</b>	<b>—</b>	<b>—</b>	<b>12,048</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Advances and Overdrafts from RBI (net)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

A110

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**ARUNACHAL PRADESH**

(Rs Lakh)

A111

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>28,954</b>	<b>4,234</b>	<b>33,188</b>	<b>31,779</b>	<b>5,563</b>	<b>37,342</b>	<b>51,672</b>	<b>16,934</b>	<b>68,606</b>	<b>36,026</b>	<b>9,468</b>	<b>45,494</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>28,943</b>	<b>63</b>	<b>29,006</b>	<b>31,740</b>	<b>113</b>	<b>31,853</b>	<b>51,388</b>	<b>599</b>	<b>51,987</b>	<b>35,734</b>	<b>132</b>	<b>35,866</b>
<b>1 Developmental (a + b)</b>	<b>27,123</b>	<b>63</b>	<b>27,186</b>	<b>28,945</b>	<b>113</b>	<b>29,058</b>	<b>49,228</b>	<b>459</b>	<b>49,687</b>	<b>34,188</b>	<b>132</b>	<b>34,320</b>
<b>(a) Social Services (1 to 9)</b>	<b>3,864</b>	<b>—</b>	<b>3,864</b>	<b>5,394</b>	<b>—</b>	<b>5,394</b>	<b>8,062</b>	<b>19</b>	<b>8,081</b>	<b>5,377</b>	<b>6</b>	<b>5,383</b>
1. Education, Sports, Art and Culture	1,144	—	1,144	929	—	929	2,392	19	2,411	316	6	322
2. Medical and public health	409	—	409	507	—	507	1,361	—	1,361	504	—	504
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water supply and sanitation	400	—	400	400	—	400	400	—	400	870	—	870
5. Housing	1,410	—	1,410	1,440	—	1,440	763	—	763	760	—	760
6. Urban development	369	—	369	2,108	—	2,108	1,397	—	1,397	2,124	—	2,124
7. Welfare of Scheduled Caste , Scheduled Tribes and other backward Classes	—	—	—	—	—	—	—	—	—	—	—	—
8. Social Security and Welfare	6	—	6	—	—	—	1,663	—	1,663	801	—	801
9. Others *	126	—	126	10	—	10	86	—	86	2	—	2
<b>(b) Economic Services (1 to 10)</b>	<b>23,259</b>	<b>63</b>	<b>23,322</b>	<b>23,551</b>	<b>113</b>	<b>23,664</b>	<b>41,166</b>	<b>440</b>	<b>41,606</b>	<b>28,811</b>	<b>126</b>	<b>28,937</b>
1 Agriculture and Allied Activities (i to xi)	455	63	518	509	113	622	724	163	887	472	126	598
i) Crop Husbandry	217	—	217	233	—	233	207	—	207	233	—	233
ii) Soil and Water Conservation	38	—	38	38	—	38	22	—	22	38	—	38
iii) Animal Husbandry	126	—	126	19	—	19	314	—	314	31	—	31
iv) Dairy Development	6	—	6	—	—	—	14	—	14	4	—	4
v) Fisheries	11	—	11	11	—	11	7	—	7	2	—	2
vi) Forestry and Wild Life	32	—	32	20	—	20	15	—	15	5	—	5
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	63	63	—	113	113	—	163	163	—	126	126
ix) Agricultural Research and Education	20	—	20	30	—	30	10	—	10	30	—	30
x) Co-operation	5	—	5	58	—	58	135	—	135	129	—	129
xi) Others @	—	—	—	100	—	100	—	—	—	—	—	—
2 Rural Development	60	—	60	130	—	130	130	—	130	130	—	130
3 Special Area Programmes of which : Hill Areas	3,328	—	3,328	1,495	—	1,495	6,135	—	6,135	2,000	—	2,000
4 Major and Medium Irrigation and Flood Control	492	—	492	492	—	492	1,792	—	1,792	453	—	453
5 Energy	11,263	—	11,263	13,125	—	13,125	21,352	—	21,352	17,867	—	17,867
6 Industry and Minerals (i to iv)	46	—	46	26	—	26	103	—	103	19	—	19
i) Village and Small Industries	24	—	24	12	—	12	78	—	78	—	—	—
ii) Iron and Steel Industries	—	—	—	—	—	—	5	—	5	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	22	—	22	14	—	14	15	—	15	14	—	14
iv) Others #	—	—	—	—	—	—	5	—	5	5	—	5
7 Transport (i + ii)	7,454	—	7,454	7,591	—	7,591	10,470	277	10,747	7,602	—	7,602
i) Roads and Bridges	7,035	—	7,035	7,064	—	7,064	9,887	277	10,164	7,065	—	7,065
ii) Others **	419	—	419	527	—	527	583	—	583	537	—	537
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	162	—	162	30	—	30	—	—	—

Appendix



## Appendix IV : Capital Expenditure of Individual States (Contd.)

### ASSAM

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>48,666</b>	<b>133,710</b>	<b>182,376</b>	<b>101,364</b>	<b>121,043</b>	<b>222,407</b>	<b>102,626</b>	<b>252,555</b>	<b>355,181</b>	<b>163,600</b>	<b>566,110</b>	<b>729,710</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>45,181</b>	<b>5,372</b>	<b>50,553</b>	<b>92,770</b>	<b>24,428</b>	<b>117,198</b>	<b>93,779</b>	<b>24,454</b>	<b>118,233</b>	<b>157,353</b>	<b>282,865</b>	<b>440,218</b>
<b>1 Developmental (a + b)</b>	<b>44,391</b>	<b>5,037</b>	<b>49,428</b>	<b>91,296</b>	<b>23,753</b>	<b>115,049</b>	<b>92,305</b>	<b>23,779</b>	<b>116,084</b>	<b>154,122</b>	<b>282,284</b>	<b>436,406</b>
<b>(a) Social Services (1 to 9)</b>	<b>1,477</b>	<b>718</b>	<b>2,195</b>	<b>4,202</b>	<b>1,320</b>	<b>5,522</b>	<b>4,362</b>	<b>1,345</b>	<b>5,707</b>	<b>4,122</b>	<b>1,464</b>	<b>5,586</b>
1 Education, Sports, Art and Culture	96	—	96	152	—	152	252	—	252	330	—	330
2 Medical and public health	560	54	614	1,765	—	1,765	1,825	25	1,850	2,715	200	2,915
3 Family Welfare	2	—	2	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	—	—	—	—	—	—	—	—	—	—	—	—
5 Housing	199	70	269	754	85	839	754	85	839	257	162	419
6 Urban development	619	594	1,213	1,413	1,235	2,648	1,413	1,235	2,648	679	1,102	1,781
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	1	—	1	80	—	80	80	—	80	113	—	113
8 Social Security and Welfare	—	—	—	—	—	—	—	—	—	—	—	—
9 Others *	—	—	—	38	—	38	38	—	38	28	—	28
<b>(b) Economic Services (1 to 10)</b>	<b>42,914</b>	<b>4,319</b>	<b>47,233</b>	<b>87,094</b>	<b>22,433</b>	<b>109,527</b>	<b>87,943</b>	<b>22,434</b>	<b>110,377</b>	<b>150,000</b>	<b>280,820</b>	<b>430,820</b>
1 Agriculture and Allied Activities (i to xi)	96	—	96	242	—	242	242	—	242	291	—	291
i) Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	—	—	—	26	—	26	26	—	26	16	—	16
vi) Forestry and Wild Life	—	—	—	—	—	—	—	—	—	—	—	—
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	15	—	15	15	—	15	4	—	4
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	96	—	96	201	—	201	201	—	201	271	—	271
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes of which : Hill Areas	10,728	—	10,728	56,332	—	56,332	57,386	—	57,386	103,481	—	103,481
4 Major and Medium Irrigation and Flood Control	10,880	329	11,209	15,876	—	15,876	15,671	—	15,671	16,333	—	16,333
5 Energy	6,402	—	6,402	10,759	—	10,759	10,759	—	10,759	10,000	276,102	286,102
6 Industry and Minerals (i to iv)	149	—	149	284	—	284	284	—	284	284	—	284
i) Village and Small Industries	7	—	7	142	—	142	142	—	142	142	—	142
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	142	—	142	142	—	142	142	—	142	142	—	142
7 Transport (i + ii)	14,659	3,954	18,613	3,401	22,433	25,834	3,401	22,434	25,835	19,361	4,718	24,079
i) Roads and Bridges	11,916	1,293	13,209	2,936	21,433	24,369	2,936	21,434	24,370	18,868	3,718	22,586
ii) Others **	2,743	2,661	5,404	465	1,000	1,465	465	1,000	1,465	493	1,000	1,493
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A113

Appendix





**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**BIHAR**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>183,212</b>	<b>189,495</b>	<b>372,707</b>	<b>190,237</b>	<b>234,910</b>	<b>425,147</b>	<b>192,636</b>	<b>257,508</b>	<b>450,144</b>	<b>246,093</b>	<b>308,292</b>	<b>554,385</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>158,926</b>	<b>6,594</b>	<b>165,520</b>	<b>161,650</b>	<b>12,633</b>	<b>174,283</b>	<b>159,031</b>	<b>27,013</b>	<b>186,044</b>	<b>220,184</b>	<b>22,048</b>	<b>242,232</b>
<b>1 Developmental (a + b)</b>	<b>156,953</b>	<b>4</b>	<b>156,957</b>	<b>157,582</b>	<b>930</b>	<b>158,512</b>	<b>153,563</b>	<b>18,850</b>	<b>172,413</b>	<b>216,718</b>	<b>10,775</b>	<b>227,493</b>
<b>(a) Social Services (1 to 9)</b>	<b>21,282</b>	<b>—</b>	<b>21,282</b>	<b>26,252</b>	<b>867</b>	<b>27,119</b>	<b>16,292</b>	<b>10,827</b>	<b>27,119</b>	<b>8,146</b>	<b>10,712</b>	<b>18,858</b>
1. Education, Sports, Art and Culture	7,898	—	7,898	6,043	—	6,043	5,833	210	6,043	1,210	505	1,715
2. Medical and public health	409	—	409	2,880	—	2,880	2,880	—	2,880	846	—	846
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water supply and sanitation	12,075	—	12,075	16,266	650	16,916	6,766	10,150	16,916	5,333	9,850	15,183
5. Housing	680	—	680	780	217	997	530	467	997	180	357	537
6. Urban development	—	—	—	—	—	—	—	—	—	—	—	—
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	220	—	220	283	—	283	283	—	284	577	—	577
8. Social Security and Welfare	—	—	—	—	—	—	—	—	—	—	—	—
9. Others *	—	—	—	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 10)</b>	<b>135,671</b>	<b>4</b>	<b>135,675</b>	<b>131,330</b>	<b>63</b>	<b>131,393</b>	<b>137,271</b>	<b>8,023</b>	<b>145,294</b>	<b>208,572</b>	<b>63</b>	<b>208,635</b>
1 Agriculture and Allied Activities (i to xi)	528	—	528	2,055	60	2,115	—	2,103	2,103	2,043	60	2,103
i) Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	—	—	—	—	—	—	—	—	—	—	—	—
vi) Forestry and Wild Life	—	—	—	—	60	60	—	60	60	—	60	60
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	528	—	528	2,055	—	2,055	—	2,043	2,043	2,043	—	2,043
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	56,800	—	56,800	41,843	—	41,843	57,186	—	57,186	43,318	—	43,318
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	65,233	—	65,233	74,636	—	74,636	67,109	5,917	73,026	68,709	—	68,709
5 Energy	—	—	—	—	—	—	—	—	—	30,150	—	30,150
6 Industry and Minerals (i to iv)	100	—	100	150	—	150	330	—	330	—	—	—
i) Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	100	—	100	150	—	150	330	—	330	—	—	—
7 Transport (i + ii)	12,660	—	12,660	12,296	—	12,296	12,296	—	12,296	64,352	—	64,352
i) Roads and Bridges	12,281	—	12,281	11,866	—	11,866	11,866	—	11,866	64,252	—	64,252
ii) Others **	379	—	379	430	—	430	430	—	430	100	—	100
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A115

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**BIHAR**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A116

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	350	4	354	350	3	353	350	3	353	—	3	3
i) Tourism	200	—	200	200	—	200	200	—	200	—	—	—
ii) Others @@	150	4	154	150	3	153	150	3	153	—	3	3
<b>2 Non-Developmental (General Services)</b>	<b>1,973</b>	<b>6,590</b>	<b>8,563</b>	<b>4,068</b>	<b>11,703</b>	<b>15,771</b>	<b>5,468</b>	<b>8,163</b>	<b>13,631</b>	<b>3,466</b>	<b>11,273</b>	<b>14,739</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>14,735</b>	<b>14,735</b>	<b>—</b>	<b>31,991</b>	<b>31,991</b>	<b>—</b>	<b>32,060</b>	<b>32,060</b>	<b>—</b>	<b>35,424</b>	<b>35,424</b>
1 Market Loans	—	13,714	13,714	—	31,009	31,009	—	31,009	31,009	—	33,367	33,367
2 Loans from L.I.C.	—	10	10	—	11	11	—	11	11	—	11	11
3 Loans from NABARD	—	498	498	—	498	498	—	581	581	—	1,318	1,318
4 Loans from National Co-operative Development Corporation	—	339	339	—	350	350	—	350	350	—	625	625
5 Others	—	174	174	—	123	123	—	109	109	—	103	103
<i>of which</i> : Land Compensation Bonds	—	74	74	—	50	50	—	50	50	—	50	50
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>108,990</b>	<b>108,990</b>	<b>—</b>	<b>110,116</b>	<b>110,116</b>	<b>—</b>	<b>115,003</b>	<b>115,003</b>	<b>—</b>	<b>182,808</b>	<b>182,808</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>24,286</b>	<b>59,176</b>	<b>83,462</b>	<b>28,587</b>	<b>80,170</b>	<b>108,757</b>	<b>33,605</b>	<b>83,432</b>	<b>117,037</b>	<b>25,909</b>	<b>68,012</b>	<b>93,921</b>
<b>1 Developmental Purposes (a + b)</b>	<b>24,286</b>	<b>58,894</b>	<b>83,180</b>	<b>28,587</b>	<b>79,887</b>	<b>108,474</b>	<b>33,605</b>	<b>83,149</b>	<b>116,754</b>	<b>25,909</b>	<b>67,712</b>	<b>93,621</b>
<b>(a) Social Services (1 to 4)</b>	<b>1,259</b>	<b>2,723</b>	<b>3,982</b>	<b>634</b>	<b>5,291</b>	<b>5,925</b>	<b>634</b>	<b>5,541</b>	<b>6,175</b>	<b>—</b>	<b>3,006</b>	<b>3,006</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	419	419	—	3,128	3,128	—	3,128	3,128	—	981	981
3 Government Servants(Housing)	—	1,016	1,016	—	966	966	—	966	966	—	900	900
4 Others	1,259	1,288	2,547	634	1,197	1,531	634	1,447	2,081	—	1,125	1,125
<b>(b) Economic Services (1 to 9)</b>	<b>23,027</b>	<b>56,171</b>	<b>79,198</b>	<b>27,953</b>	<b>74,596</b>	<b>102,549</b>	<b>32,971</b>	<b>77,608</b>	<b>110,579</b>	<b>25,909</b>	<b>64,706</b>	<b>90,615</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	1,281	2,836	4,117	757	600	1,357	537	890	1,427	541	—	541
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	21,719	51,460	73,179	27,196	73,444	100,640	32,407	73,444	105,851	25,368	64,061	89,429
7 Village and Small Industries	27	—	27	—	—	—	27	—	27	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	—	1,875	1,875	—	552	552	—	3,274	3,274	—	645	645
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>282</b>	<b>282</b>	<b>—</b>	<b>283</b>	<b>283</b>	<b>—</b>	<b>283</b>	<b>283</b>	<b>—</b>	<b>300</b>	<b>300</b>
(a) Government Servants (other than Housing)	—	282	282	—	283	283	—	283	283	—	300	300
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>142,683</b>			<b>146,693</b>			<b>92,628</b>			<b>9,014</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-245,659</b>			<b>-145,773</b>			<b>-110,732</b>			<b>-581</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-102,976</b>			<b>920</b>			<b>-18,104</b>			<b>8,433</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-102,976</b>			<b>10,920</b>			<b>-8,104</b>			<b>8,433</b>
(a) Opening Balance			-48,587			-30,000			-2,746			-10,850
(b) Closing Balance			-151,563			-19,080			-10,850			-2,417
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			—			<b>-10,000</b>			<b>-10,000</b>			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			—			—			—			—

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**CHHATTISGARH**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>84,676</b>	<b>44,483</b>	<b>129,158</b>	<b>156,673</b>	<b>30,490</b>	<b>187,163</b>	<b>133,144</b>	<b>92,560</b>	<b>225,704</b>	<b>173,424</b>	<b>76,112</b>	<b>249,536</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>81,902</b>	<b>78</b>	<b>81,979</b>	<b>148,135</b>	<b>566</b>	<b>148,701</b>	<b>125,026</b>	<b>660</b>	<b>125,686</b>	<b>164,390</b>	<b>694</b>	<b>165,084</b>
<b>1 Developmental (a + b)</b>	<b>79,980</b>	<b>78</b>	<b>80,057</b>	<b>145,867</b>	<b>560</b>	<b>146,427</b>	<b>122,419</b>	<b>654</b>	<b>123,073</b>	<b>159,994</b>	<b>674</b>	<b>160,668</b>
<b>(a) Social Services (1 to 9)</b>	<b>13,682</b>	<b>—</b>	<b>13,682</b>	<b>40,954</b>	<b>227</b>	<b>41,181</b>	<b>28,416</b>	<b>222</b>	<b>28,637</b>	<b>31,522</b>	<b>9</b>	<b>31,531</b>
1. Education, Sports, Art and Culture	622	—	622	5,679	177	5,856	4,247	172	4,419	4,929	—	4,929
2. Medical and public health	1,962	—	1,962	4,466	20	4,486	4,033	20	4,053	5,015	—	5,015
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water supply and sanitation	16	—	16	475	—	475	426	—	426	525	—	525
5. Housing	3,306	—	3,306	4,597	—	4,597	4,043	—	4,043	4,006	—	4,006
6. Urban development	1,457	—	1,457	7,500	—	7,500	1,500	—	1,500	1,600	—	1,600
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	4,911	—	4,911	14,637	—	14,637	10,302	—	10,302	14,073	—	14,073
8. Social Security and Welfare	1,403	—	1,403	3,420	—	3,420	3,716	—	3,716	1,190	—	1,190
9. Others *	5	—	5	180	30	210	149	30	179	184	9	193
<b>(b) Economic Services (1 to 10)</b>	<b>66,297</b>	<b>78</b>	<b>66,375</b>	<b>104,913</b>	<b>333</b>	<b>105,246</b>	<b>94,003</b>	<b>432</b>	<b>94,436</b>	<b>128,472</b>	<b>665</b>	<b>129,137</b>
1 Agriculture and Allied Activities (i to xi)	2,244	74	2,318	4,954	107	5,061	3,409	207	3,616	4,052	440	4,492
i) Crop Husbandry	31	1	32	37	—	37	36	—	36	53	50	103
ii) Soil and Water Conservation	562	58	620	539	107	646	554	107	661	605	289	894
iii) Animal Husbandry	1	—	1	17	—	17	14	—	14	10	1	11
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	17	—	17	20	—	20	20	—	20	10	—	10
vi) Forestry and Wild Life	340	—	340	510	—	510	547	—	547	1,037	—	1,037
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	15	15	660	—	660	660	100	760	227	100	327
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	1,294	—	1,294	3,171	—	3,171	1,577	—	1,577	2,110	—	2,110
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	2,368	—	2,368	7,651	—	7,651	5,157	—	5,157	3,550	—	3,550
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	36,588	—	36,588	46,289	—	46,289	45,425	—	45,425	72,422	—	72,422
5 Energy	—	—	—	—	—	—	—	—	—	—	—	—
6 Industry and Minerals (i to iv)	438	4	441	1,031	7	1,038	871	6	877	2,239	7	2,245
i) Village and Small Industries	338	4	341	806	7	813	646	6	652	2,089	7	2,095
ii) Iron and Steel Industries	—	—	—	75	—	75	75	—	75	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	100	—	100	150	—	150	150	—	150	150	—	150
7 Transport (i + ii)	24,659	—	24,659	43,888	200	44,088	38,042	200	38,242	45,709	200	45,909
i) Roads and Bridges	24,615	—	24,615	43,778	—	43,778	37,916	—	37,916	45,619	—	45,619
ii) Others **	44	—	44	110	200	310	126	200	326	90	200	290
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

**Appendix IV : Capital Expenditure of Individual States (Contd.)**  
**CHHATTISGARH**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	—	—	—	1,100	19	1,119	1,100	19	1,119	500	19	519
i) Tourism	—	—	—	1,100	—	1,100	1,100	—	1,100	500	—	500
ii) Others @@	—	—	—	—	19	19	—	19	19	—	19	19
<b>2 Non-Developmental (General Services)</b>	<b>1,922</b>	<b>—</b>	<b>1,922</b>	<b>2,268</b>	<b>6</b>	<b>2,274</b>	<b>2,607</b>	<b>6</b>	<b>2,613</b>	<b>4,396</b>	<b>20</b>	<b>4,416</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>4,652</b>	<b>4,652</b>	<b>—</b>	<b>8,949</b>	<b>8,949</b>	<b>—</b>	<b>8,587</b>	<b>8,587</b>	<b>—</b>	<b>14,629</b>	<b>14,629</b>
1 Market Loans	—	1,453	1,453	—	4,891	4,891	—	4,849	4,849	—	9,384	9,384
2 Loans from L.I.C.	—	—	—	—	423	423	—	—	—	—	555	555
3 Loans from NABARD	—	2,542	2,542	—	2,924	2,924	—	3,126	3,126	—	3,499	3,499
4 Loans from National Co-operative Development Corporation	—	657	657	—	437	437	—	611	611	—	861	861
5 Others	—	—	—	—	274	274	—	1	1	—	330	330
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	1	1	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>36,648</b>	<b>36,648</b>	<b>—</b>	<b>18,233</b>	<b>18,233</b>	<b>—</b>	<b>79,931</b>	<b>79,931</b>	<b>—</b>	<b>58,637</b>	<b>58,637</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>2,774</b>	<b>3,105</b>	<b>5,879</b>	<b>8,538</b>	<b>2,742</b>	<b>11,280</b>	<b>8,118</b>	<b>3,381</b>	<b>11,499</b>	<b>9,034</b>	<b>2,152</b>	<b>11,186</b>
<b>1 Developmental Purposes (a + b)</b>	<b>2,774</b>	<b>3,105</b>	<b>5,879</b>	<b>8,538</b>	<b>2,555</b>	<b>11,093</b>	<b>8,118</b>	<b>3,204</b>	<b>11,322</b>	<b>9,034</b>	<b>2,095</b>	<b>11,129</b>
(a) Social Services (1 to 4)	<b>1,430</b>	<b>3,078</b>	<b>4,508</b>	<b>3,282</b>	<b>2,164</b>	<b>5,446</b>	<b>2,303</b>	<b>2,813</b>	<b>5,116</b>	<b>2,533</b>	<b>2,095</b>	<b>4,628</b>
1 Education, Sports, Art and Culture	500	—	500	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	—	268	268	—	110	110	—	105	105	—	80	80
4 Others	930	2,810	3,740	3,282	2,054	5,336	2,303	2,708	5,011	2,533	2,015	4,548
(b) Economic Services (1 to 9)	<b>1,344</b>	<b>27</b>	<b>1,371</b>	<b>5,256</b>	<b>391</b>	<b>5,647</b>	<b>5,815</b>	<b>391</b>	<b>6,206</b>	<b>6,501</b>	<b>—</b>	<b>6,501</b>
1 Crop Husbandry	2	27	29	—	391	391	—	391	391	391	—	391
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	694	—	694	1,000	—	1,000	500	—	500	371	—	371
4 Co-operation	136	—	136	2,648	—	2,648	3,823	—	3,823	3,337	—	3,337
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	500	—	500	1,500	—	1,500	1,469	—	1,469	1,469	—	1,469
7 Village and Small Industries	11	—	11	108	—	108	23	—	23	33	—	33
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	—	—	—	—	—	—	—	—	—	899	—	899
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>187</b>	<b>187</b>	<b>—</b>	<b>177</b>	<b>177</b>	<b>—</b>	<b>57</b>	<b>57</b>
(a) Government Servants (other than Housing)	—	—	—	—	187	187	—	177	177	—	57	57
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>57,561</b>			<b>22,913</b>			<b>53,724</b>			<b>-2,307</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-11,270</b>			<b>-34,198</b>			<b>-58,448</b>			<b>-24,028</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>46,291</b>			<b>-11,285</b>			<b>-4,724</b>			<b>-26,335</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-14,689</b>			<b>-11,285</b>			<b>276</b>			<b>-26,336</b>
(a) Opening Balance			-11,155			-19,969			-25,844			-25,569
(b) Closing Balance			-25,844			-31,254			-25,568			-51,905
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>60,980</b>			<b>—</b>			<b>—</b>			<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI(net)</b>			<b>—</b>			<b>—</b>			<b>-5,000</b>			<b>—</b>

A118

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**GOA**

(Rs Lakh)

A119

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>21,009</b>	<b>19,090</b>	<b>40,099</b>	<b>34,414</b>	<b>11,760</b>	<b>46,174</b>	<b>33,128</b>	<b>40,253</b>	<b>73,381</b>	<b>41,249</b>	<b>45,910</b>	<b>87,159</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>20,077</b>	<b>563</b>	<b>20,640</b>	<b>33,670</b>	<b>2,885</b>	<b>36,555</b>	<b>32,777</b>	<b>3,122</b>	<b>35,899</b>	<b>40,016</b>	<b>7,253</b>	<b>47,269</b>
<b>1 Developmental (a + b)</b>	<b>20,077</b>	<b>-951</b>	<b>19,126</b>	<b>33,670</b>	<b>—</b>	<b>33,670</b>	<b>32,777</b>	<b>—</b>	<b>32,777</b>	<b>40,016</b>	<b>—</b>	<b>40,016</b>
<b>(a) Social Services (1 to 9)</b>	<b>5,528</b>	<b>—</b>	<b>5,528</b>	<b>11,210</b>	<b>—</b>	<b>11,210</b>	<b>10,564</b>	<b>—</b>	<b>10,564</b>	<b>10,659</b>	<b>—</b>	<b>10,659</b>
1. Education, Sports, Art and Culture	872	—	872	2,330	—	2,330	1,595	—	1,595	1,918	—	1,918
2. Medical and public health	456	—	456	1,375	—	1,375	941	—	941	463	—	463
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water supply and sanitation	3,919	—	3,919	6,685	—	6,685	7,398	—	7,398	7,736	—	7,736
5. Housing	16	—	16	55	—	55	50	—	50	51	—	51
6. Urban development	—	—	—	580	—	580	390	—	390	450	—	450
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	32	—	32	105	—	105	105	—	105	5	—	5
8. Social Security and Welfare	36	—	36	30	—	30	30	—	30	30	—	30
9. Others *	197	—	197	50	—	50	55	—	55	6	—	6
<b>(b) Economic Services (1 to 10)</b>	<b>14,549</b>	<b>-951</b>	<b>13,598</b>	<b>22,460</b>	<b>—</b>	<b>22,460</b>	<b>22,213</b>	<b>—</b>	<b>22,213</b>	<b>29,357</b>	<b>—</b>	<b>29,357</b>
1 Agriculture and Allied Activities (i to xi)	619	-951	-332	1,164	—	1,164	1,081	—	1,081	2,202	—	2,202
i) Crop Husbandry	71	—	71	228	—	228	320	—	320	435	—	435
ii) Soil and Water Conservation	54	—	54	300	—	300	30	—	30	150	—	150
iii) Animal Husbandry	11	—	11	15	—	15	22	—	22	13	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	126	—	126	160	—	160	159	—	159	110	—	110
vi) Forestry and Wild Life	17	—	17	36	—	36	36	—	36	36	—	36
vii) Plantations	19	—	19	23	—	23	27	—	27	22	—	22
viii) Food Storage and Warehousing	—	-951	-951	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	210	—	210	1	—	1	1	—	1	6	—	6
x) Co-operation	111	—	111	401	—	401	486	—	486	1,430	—	1,430
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes <i>of which</i> : Hill Areas	102	—	102	100	—	100	100	—	100	150	—	150
4 Major and Medium Irrigation and Flood Control	2,854	—	2,854	5,158	—	5,158	4,739	—	4,739	6,682	—	6,682
5 Energy	5,006	—	5,006	6,757	—	6,757	6,257	—	6,257	8,925	—	8,925
6 Industry and Minerals (i to iv)	301	—	301	1,710	—	1,710	1,120	—	1,120	1,080	—	1,080
i) Village and Small Industries	1	—	1	1,310	—	1,310	720	—	720	670	—	670
ii) Iron and Steel Industries	300	—	300	400	—	400	400	—	400	400	—	400
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	10	—	10
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	4,998	—	4,998	6,679	—	6,679	8,303	—	8,303	9,746	—	9,746
i) Roads and Bridges	4,965	—	4,965	5,644	—	5,644	7,555	—	7,555	8,472	—	8,472
ii) Others **	33	—	33	1,035	—	1,035	748	—	748	1,274	—	1,274
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	100	—	100

Appendix

## Appendix IV : Capital Expenditure of Individual States (Contd.)

## GOA

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A120

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	669	—	669	892	—	892	613	—	613	472	—	472
i) Tourism	669	—	669	892	—	892	613	—	613	472	—	472
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental (General Services)</b>	—	<b>1,514</b>	<b>1,514</b>	—	<b>2,885</b>	<b>2,885</b>	—	<b>3,122</b>	<b>3,122</b>	—	<b>7,253</b>	<b>7,253</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	—	<b>6,521</b>	<b>6,521</b>	—	<b>3,187</b>	<b>3,187</b>	—	<b>15,950</b>	<b>15,950</b>	—	<b>16,901</b>	<b>16,901</b>
1 Market Loans	—	4,500	4,500	—	950	950	—	13,450	13,450	—	14,000	14,000
2 Loans from L.I.C.	—	199	199	—	199	199	—	199	199	—	199	199
3 Loans from NABARD	—	165	165	—	260	260	—	260	260	—	300	300
4 Loans from National Co-operative Development Corporation	—	2	2	—	2	2	—	2	2	—	2	2
5 Others	—	1,655	1,655	—	1,776	1,776	—	2,039	2,039	—	2,400	2,400
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	—	<b>11,718</b>	<b>11,718</b>	—	<b>5,428</b>	<b>5,428</b>	—	<b>20,461</b>	<b>20,461</b>	—	<b>20,880</b>	<b>20,880</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>932</b>	<b>288</b>	<b>1,220</b>	<b>744</b>	<b>260</b>	<b>1,004</b>	<b>351</b>	<b>720</b>	<b>1,071</b>	<b>1,233</b>	<b>876</b>	<b>2,109</b>
<b>1 Developmental Purposes (a + b)</b>	<b>932</b>	<b>2</b>	<b>934</b>	<b>744</b>	—	<b>744</b>	<b>351</b>	<b>445</b>	<b>796</b>	<b>1,233</b>	<b>645</b>	<b>1,878</b>
<b>(a) Social Services (1 to 4)</b>	<b>272</b>	<b>2</b>	<b>274</b>	<b>396</b>	—	<b>396</b>	<b>56</b>	<b>445</b>	<b>501</b>	<b>44</b>	<b>645</b>	<b>689</b>
1 Education, Sports, Art and Culture	63	—	63	300	—	300	—	400	400	—	600	600
2 Housing	206	—	206	40	—	40	—	45	45	—	45	45
3 Government Servants(Housing)	—	2	2	—	—	—	—	—	—	—	—	—
4 Others	3	—	3	56	—	56	56	—	56	44	—	44
<b>(b) Economic Services (1 to 9)</b>	<b>660</b>	—	<b>660</b>	<b>348</b>	—	<b>348</b>	<b>295</b>	—	<b>295</b>	<b>1,189</b>	—	<b>1,189</b>
1 Crop Husbandry	—	—	—	215	—	215	15	—	15	1	—	1
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	650	—	650	132	—	132	279	—	279	1,174	—	1,174
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	—	—	—	—	—	—	—	—	—	—	—	—
7 Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	10	—	10	1	—	1	1	—	1	14	—	14
<b>2 Non-Developmental Purposes (a + b)</b>	—	<b>286</b>	<b>286</b>	—	<b>260</b>	<b>260</b>	—	<b>275</b>	<b>275</b>	—	<b>231</b>	<b>231</b>
(a) Government Servants (other than Housing)	—	286	286	—	250	250	—	265	265	—	221	221
(b) Miscellaneous	—	—	—	—	10	10	—	10	10	—	10	10
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			12,953			5,861			6,736			2,032
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			-16,705			-5,356			-9,165			-795
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			-3,752			505			-2,429			1,237
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			1,019			505			-2,429			1,237
(a) Opening Balance			-726			-1,018			293			-2,136
(b) Closing Balance			293			-513			-2,136			-899
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			—			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			-4,771			—			—			—

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**GUJARAT**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>238,385</b>	<b>309,666</b>	<b>548,051</b>	<b>347,171</b>	<b>223,731</b>	<b>570,902</b>	<b>440,528</b>	<b>729,092</b>	<b>1,169,620</b>	<b>376,326</b>	<b>240,868</b>	<b>617,194</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>221,019</b>	<b>13,111</b>	<b>234,130</b>	<b>345,471</b>	<b>20,230</b>	<b>365,701</b>	<b>396,712</b>	<b>17,748</b>	<b>414,460</b>	<b>366,392</b>	<b>22,507</b>	<b>388,899</b>
<b>1 Developmental (a + b)</b>	<b>218,662</b>	<b>11,686</b>	<b>230,348</b>	<b>340,360</b>	<b>17,540</b>	<b>357,900</b>	<b>393,518</b>	<b>15,837</b>	<b>409,355</b>	<b>361,872</b>	<b>19,290</b>	<b>381,162</b>
<b>(a) Social Services (1 to 9)</b>	<b>96,580</b>	<b>5,173</b>	<b>101,753</b>	<b>193,185</b>	<b>8,293</b>	<b>201,478</b>	<b>119,139</b>	<b>6,694</b>	<b>125,833</b>	<b>193,347</b>	<b>10,298</b>	<b>203,645</b>
1. Education, Sports, Art and Culture	926	113	1,039	2,150	486	2,636	1,198	158	1,356	3,389	361	3,750
2. Medical and public health	1,605	63	1,668	2,066	—	2,066	1,078	—	1,078	1,869	—	1,869
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water supply and sanitation	35,747	1,475	37,222	36,532	800	37,332	37,262	800	38,062	67,270	2,597	69,867
5. Housing	2,375	3,510	5,885	6,352	7,011	13,363	5,345	5,740	11,085	7,194	6,890	14,084
6. Urban development	1,109	—	1,109	2,623	-5	2,618	1,110	-5	1,105	2,308	-5	2,303
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	369	6	375	1,128	—	1,128	865	—	865	1,350	454	1,804
8. Social Security and Welfare	55	6	61	113	1	114	40	1	41	109	1	110
9. Others *	54,394	—	54,394	142,221	—	142,221	72,241	—	72,241	109,858	—	109,858
<b>(b) Economic Services (1 to 10)</b>	<b>122,082</b>	<b>6,513</b>	<b>128,595</b>	<b>147,175</b>	<b>9,247</b>	<b>156,422</b>	<b>274,379</b>	<b>9,143</b>	<b>283,522</b>	<b>168,525</b>	<b>8,992</b>	<b>177,517</b>
1 Agriculture and Allied Activities (i to xi)	8,151	444	8,595	14,696	358	15,054	13,770	480	14,250	11,978	383	12,361
i) Crop Husbandry	50	—	50	160	—	160	70	—	70	105	—	105
ii) Soil and Water Conservation	93	77	170	143	—	143	221	—	221	160	—	—
iii) Animal Husbandry	10	—	10	34	—	34	57	—	57	51	—	51
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	79	—	79	58	—	58	58	—	58	25	—	25
vi) Forestry and Wild Life	8,043	364	8,407	13,619	353	13,972	13,312	344	13,656	11,342	363	11,705
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	4	4	30	5	35	30	136	166	—	20	20
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	99	—	99
x) Co-operation	-127	-1	-128	631	—	631	1	—	1	176	—	176
xi) Others @	3	—	3	21	—	21	21	—	21	20	—	20
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes <i>of which</i> : Hill Areas	30	—	30	70	—	70	186	—	186	86	—	86
4 Major and Medium Irrigation and Flood Control	84,787	5	84,792	74,968	—	74,968	206,854	—	206,854	108,903	—	108,903
5 Energy	-8,606	—	-8,606	801	—	801	801	—	801	251	—	251
6 Industry and Minerals (i to iv)	985	—	985	2,870	—	2,870	913	—	913	790	—	790
i) Village and Small Industries	43	—	43	92	—	92	92	—	92	42	—	42
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	942	—	942	2,778	—	2,778	821	—	821	748	—	748
7 Transport (i + ii)	36,685	6,064	42,749	53,250	8,691	61,941	51,336	8,641	59,977	46,243	8,491	54,734
i) Roads and Bridges	35,092	5,975	41,067	50,446	8,566	59,012	48,697	8,566	57,263	44,097	8,491	52,588
ii) Others **	1,593	89	1,682	2,804	125	2,929	2,639	75	2,714	2,146	—	2,146
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	50	—	50	500	—	500	500	—	500	257	—	257

A121

Appendix





**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**HARYANA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>101,475</b>	<b>22,510</b>	<b>123,985</b>	<b>107,706</b>	<b>108,837</b>	<b>216,543</b>	<b>89,107</b>	<b>133,207</b>	<b>222,314</b>	<b>111,534</b>	<b>162,585</b>	<b>274,119</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>84,628</b>	<b>-41,047</b>	<b>43,581</b>	<b>98,002</b>	<b>11,750</b>	<b>109,752</b>	<b>81,996</b>	<b>-55,108</b>	<b>26,888</b>	<b>104,323</b>	<b>-28,981</b>	<b>75,342</b>
<b>1 Developmental (a + b)</b>	<b>80,092</b>	<b>-41,047</b>	<b>39,045</b>	<b>90,176</b>	<b>11,747</b>	<b>101,923</b>	<b>74,684</b>	<b>-55,108</b>	<b>19,576</b>	<b>95,020</b>	<b>-28,981</b>	<b>66,039</b>
<b>(a) Social Services (1 to 9)</b>	<b>21,429</b>	<b>—</b>	<b>21,429</b>	<b>28,891</b>	<b>—</b>	<b>28,891</b>	<b>23,533</b>	<b>—</b>	<b>23,533</b>	<b>28,742</b>	<b>—</b>	<b>28,742</b>
1 Education, Sports, Art and Culture	783	—	783	1,593	—	1,593	788	—	788	873	—	873
2 Medical and public health	838	—	838	2,034	—	2,034	793	—	793	1,478	—	1,478
3 Family Welfare	4	—	4	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	19,276	—	19,276	22,522	—	22,522	20,423	—	20,423	22,810	—	22,810
5 Housing	267	—	267	2,000	—	2,000	670	—	670	1,850	—	1,850
6 Urban development	—	—	—	—	—	—	—	—	—	—	—	—
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	70	—	70	70	—	70	70	—	70	75	—	75
8 Social Security and Welfare	106	—	106	322	—	322	567	—	567	1,310	—	1,310
9 Others *	85	—	85	350	—	350	222	—	222	346	—	346
<b>(b) Economic Services (1 to 10)</b>	<b>58,663</b>	<b>-41,047</b>	<b>17,616</b>	<b>61,285</b>	<b>11,747</b>	<b>73,032</b>	<b>51,151</b>	<b>-55,108</b>	<b>-3,957</b>	<b>66,278</b>	<b>-28,981</b>	<b>37,297</b>
1 Agriculture and Allied Activities (i to xi)	577	-41,099	-40,522	1,209	11,690	12,899	934	-55,164	-54,230	689	-29,036	-28,347
i) Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	-4	—	-4	—	—	—	—	—	—	—	—	—
v) Fisheries	—	—	—	—	—	—	—	—	—	—	—	—
vi) Forestry and Wild Life	—	—	—	—	—	—	—	—	—	—	—	—
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	-41,099	-41,099	—	11,690	11,690	—	-55,164	-55,164	—	-29,036	-29,036
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	441	—	441	959	—	959	934	—	934	689	—	689
xi) Others @	140	—	140	250	—	250	—	—	—	—	—	—
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	22,822	—	22,822	12,700	—	12,700	10,844	—	10,844	13,150	—	13,150
5 Energy	13,423	—	13,423	16,017	—	16,017	10,467	—	10,467	19,183	—	19,183
6 Industry and Minerals (i to iv)	48	—	48	65	—	65	61	—	61	91	—	91
i) Village and Small Industries	1	—	1	10	—	10	6	—	6	16	—	16
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	47	—	47	55	—	55	55	—	55	75	—	75
7 Transport (i + ii)	21,543	52	21,595	30,994	57	31,051	28,495	56	28,551	32,765	55	32,820
i) Roads and Bridges	20,448	—	20,448	30,000	—	30,000	27,500	—	27,500	32,000	—	32,000
ii) Others **	1,095	52	1,147	994	57	1,051	995	56	1,051	765	55	820
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**HARYANA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A124

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	250	—	250	300	—	300	350	—	350	400	—	400
i) Tourism	250	—	250	300	—	300	350	—	350	400	—	400
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental (General Services)</b>	<b>4,536</b>	<b>—</b>	<b>4,536</b>	<b>7,826</b>	<b>3</b>	<b>7,829</b>	<b>7,312</b>	<b>—</b>	<b>7,312</b>	<b>9,303</b>	<b>—</b>	<b>9,303</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>9,597</b>	<b>9,597</b>	<b>—</b>	<b>14,087</b>	<b>14,087</b>	<b>—</b>	<b>13,033</b>	<b>13,033</b>	<b>—</b>	<b>18,600</b>	<b>18,600</b>
1 Market Loans	—	4,457	4,457	—	7,921	7,921	—	7,921	7,921	—	10,889	10,889
2 Loans from L.I.C.	—	326	326	—	326	326	—	326	326	—	321	321
3 Loans from NABARD	—	3,977	3,977	—	4,287	4,287	—	3,944	3,944	—	5,933	5,933
4 Loans from National Co-operative Development Corporation	—	611	611	—	867	867	—	621	621	—	1,114	1,114
5 Others	—	226	226	—	686	686	—	221	221	—	343	343
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>25,164</b>	<b>25,164</b>	<b>—</b>	<b>69,843</b>	<b>69,843</b>	<b>—</b>	<b>151,129</b>	<b>151,129</b>	<b>—</b>	<b>156,613</b>	<b>156,613</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>16,847</b>	<b>28,796</b>	<b>45,643</b>	<b>9,704</b>	<b>13,157</b>	<b>22,861</b>	<b>7,111</b>	<b>24,153</b>	<b>31,264</b>	<b>7,211</b>	<b>16,353</b>	<b>23,564</b>
<b>1 Developmental Purposes (a + b)</b>	<b>16,847</b>	<b>24,640</b>	<b>41,487</b>	<b>9,704</b>	<b>8,304</b>	<b>18,008</b>	<b>7,111</b>	<b>19,300</b>	<b>26,411</b>	<b>7,211</b>	<b>11,500</b>	<b>18,711</b>
<b>(a) Social Services (1 to 4)</b>	<b>843</b>	<b>4,805</b>	<b>5,648</b>	<b>780</b>	<b>4,800</b>	<b>5,580</b>	<b>760</b>	<b>4,800</b>	<b>5,560</b>	<b>825</b>	<b>5,000</b>	<b>5,825</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	537	4,805	5,342	520	4,800	5,320	500	4,800	5,300	520	5,000	5,520
4 Others	306	—	306	260	—	260	260	—	260	305	—	305
<b>(b) Economic Services (1 to 9)</b>	<b>16,004</b>	<b>19,835</b>	<b>35,839</b>	<b>8,924</b>	<b>3,504</b>	<b>12,428</b>	<b>6,351</b>	<b>14,500</b>	<b>20,851</b>	<b>6,386</b>	<b>6,500</b>	<b>12,886</b>
1 Crop Husbandry	—	—	—	—	4	4	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	150	150	—	—	—	—	—	—	—	—	—
4 Co-operation	286	—	286	591	—	591	341	—	341	361	—	361
5 Major and Medium Irrigation, etc.	—	8,105	8,105	—	1,500	1,500	—	1,500	1,500	—	1,500	1,500
6 Power Projects	3,262	781	4,043	8,188	—	8,188	5,938	—	5,938	5,938	—	5,938
7 Village and Small Industries	12,435	—	12,435	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	9,845	9,845	95	2,000	2,095	32	13,000	13,032	—	5,000	5,000
9 Others	21	954	975	50	—	50	40	—	40	87	—	87
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>4,156</b>	<b>4,156</b>	<b>—</b>	<b>4,853</b>	<b>4,853</b>	<b>—</b>	<b>4,853</b>	<b>4,853</b>	<b>—</b>	<b>4,853</b>	<b>4,853</b>
<b>(a) Government Servants (other than Housing)</b>	<b>—</b>	<b>4,156</b>	<b>4,156</b>	<b>—</b>	<b>4,853</b>	<b>4,853</b>	<b>—</b>	<b>4,853</b>	<b>4,853</b>	<b>—</b>	<b>4,853</b>	<b>4,853</b>
<b>(b) Miscellaneous</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>117,448</b>			<b>102,985</b>			<b>79,154</b>			<b>79,323</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-68,510</b>			<b>-92,028</b>			<b>-90,415</b>			<b>-89,262</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>48,938</b>			<b>10,957</b>			<b>-11,261</b>			<b>-9,939</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-17,732</b>			<b>10,957</b>			<b>-11,260</b>			<b>-9,939</b>
(a) Opening Balance			-4,708			-37,345			-22,439			-33,700
(b) Closing Balance			-22,440			-26,388			-33,699			-43,639
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balanceInvestment Account (net)</b>			<b>8,203</b>			<b>—</b>			<b>—</b>			<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI(net)</b>			<b>58,467</b>			<b>—</b>			<b>—</b>			<b>—</b>

**Appendix IV : Capital Expenditure of Individual States (Contd.)**  
**HIMACHAL PRADESH**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>89,043</b>	<b>58,484</b>	<b>147,527</b>	<b>74,102</b>	<b>75,660</b>	<b>149,762</b>	<b>78,749</b>	<b>76,147</b>	<b>154,896</b>	<b>59,454</b>	<b>50,801</b>	<b>110,255</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>86,245</b>	<b>-271</b>	<b>85,974</b>	<b>72,425</b>	<b>8</b>	<b>72,433</b>	<b>77,073</b>	<b>402</b>	<b>77,475</b>	<b>56,171</b>	<b>561</b>	<b>56,732</b>
<b>1 Developmental (a + b)</b>	<b>85,128</b>	<b>-271</b>	<b>84,857</b>	<b>70,850</b>	<b>8</b>	<b>70,858</b>	<b>75,498</b>	<b>402</b>	<b>75,900</b>	<b>54,026</b>	<b>561</b>	<b>54,587</b>
<b>(a) Social Services (1 to 9)</b>	<b>24,322</b>	<b>60</b>	<b>24,382</b>	<b>25,290</b>	<b>—</b>	<b>25,290</b>	<b>29,920</b>	<b>—</b>	<b>29,920</b>	<b>25,374</b>	<b>—</b>	<b>25,374</b>
1 Education, Sports, Art and Culture	1,929	66	1,995	3,895	—	3,895	3,895	—	3,895	4,044	—	4,044
2 Medical and public health	1,980	—	1,980	5,372	—	5,372	5,372	—	5,372	5,744	—	5,744
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	15,207	—	15,207	10,550	—	10,550	15,180	—	15,180	10,200	—	10,200
5 Housing	4,850	-6	4,844	4,855	—	4,855	4,855	—	4,855	4,701	—	4,701
6 Urban development	25	—	25	97	—	97	97	—	97	98	—	98
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	264	—	264	465	—	465	465	—	465	534	—	534
8 Social Security and Welfare	30	—	30	5	—	5	5	—	5	5	—	5
9 Others *	37	—	37	51	—	51	51	—	51	48	—	48
<b>(b) Economic Services (1 to 10)</b>	<b>60,806</b>	<b>-331</b>	<b>60,475</b>	<b>45,560</b>	<b>8</b>	<b>45,568</b>	<b>45,578</b>	<b>402</b>	<b>45,980</b>	<b>28,652</b>	<b>561</b>	<b>29,213</b>
1 Agriculture and Allied Activities (i to xi)	2,588	-331	2,257	2,444	8	2,452	2,465	6	2,471	1,589	3	1,592
i) Crop Husbandry	54	-1	53	86	5	91	86	4	90	75	—	75
ii) Soil and Water Conservation	1,839	—	1,839	1,400	—	1,400	1,400	—	1,400	910	—	910
iii) Animal Husbandry	186	—	186	228	—	228	228	—	228	277	—	277
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	63	—	63	61	—	61	61	—	61	62	—	62
vi) Forestry and Wild Life	244	—	244	191	—	191	212	—	212	179	—	179
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	95	-330	-235	67	3	70	67	2	69	59	3	62
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	107	—	107	411	—	411	411	—	411	27	—	27
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	—	—	112	—	112	112	—	112	20	—	20
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	4,587	—	4,587	9,011	—	9,011	9,008	—	9,008	8,940	—	8,940
5 Energy	35,856	—	35,856	9,000	—	9,000	9,000	—	9,000	—	—	—
6 Industry and Minerals (i to iv)	173	—	173	467	—	467	467	—	467	516	—	516
i) Village and Small Industries	173	—	173	467	—	467	467	—	467	516	—	516
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	17,427	—	17,427	24,360	—	24,360	24,360	396	24,756	17,437	558	17,995
i) Roads and Bridges	16,080	—	16,080	22,346	—	22,346	22,346	396	22,742	16,168	558	16,726
ii) Others **	1,347	—	1,347	2,014	—	2,014	2,014	—	2,014	1,269	—	1,269
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A125

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**HIMACHAL PRADESH**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A126

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	175	—	175	166	—	166	166	—	166	150	—	150
i) Tourism	175	—	175	166	—	166	166	—	166	150	—	150
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental (General Services)</b>	<b>1,117</b>	<b>—</b>	<b>1,117</b>	<b>1,575</b>	<b>—</b>	<b>1,575</b>	<b>1,575</b>	<b>—</b>	<b>1,575</b>	<b>2,145</b>	<b>—</b>	<b>2,145</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>14,632</b>	<b>14,632</b>	<b>—</b>	<b>60,907</b>	<b>60,907</b>	<b>—</b>	<b>60,948</b>	<b>60,948</b>	<b>—</b>	<b>37,391</b>	<b>37,391</b>
1 Market Loans	—	1,378	1,378	—	2,587	2,587	—	2,587	2,587	—	3,444	3,444
2 Loans from L.I.C	—	6,625	6,625	—	9,905	9,905	—	8,916	8,916	—	3,000	3,000
3 Loans from NABARD	—	3,832	3,832	—	8,734	8,734	—	13,060	13,060	—	1,232	1,232
4 Loans from National Co-operative Development Corporation	—	1,070	1,070	—	997	997	—	1,033	1,033	—	234	234
5 Others	—	1,727	1,727	—	38,684	38,684	—	35,352	35,352	—	29,481	29,481
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>44,083</b>	<b>44,083</b>	<b>—</b>	<b>14,587</b>	<b>14,587</b>	<b>—</b>	<b>14,546</b>	<b>14,546</b>	<b>—</b>	<b>12,709</b>	<b>12,709</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>2,798</b>	<b>40</b>	<b>2,838</b>	<b>1,677</b>	<b>158</b>	<b>1,835</b>	<b>1,676</b>	<b>251</b>	<b>1,927</b>	<b>3,283</b>	<b>140</b>	<b>3,423</b>
<b>1 Developmental Purposes (a + b)</b>	<b>2,797</b>	<b>—</b>	<b>2,797</b>	<b>1,677</b>	<b>30</b>	<b>1,707</b>	<b>1,676</b>	<b>30</b>	<b>1,706</b>	<b>3,283</b>	<b>30</b>	<b>3,313</b>
(a) Social Services ( 1 to 4)	2,457	—	2,457	1,082	30	1,112	1,082	30	1,112	582	30	612
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	2,454	—	2,454	1,080	30	1,110	1,080	30	1,110	580	30	610
4 Others	3	—	3	2	—	2	2	—	2	2	—	2
(b) Economic Services (1 to 9)	340	—	340	595	—	595	594	—	594	2,701	—	2,701
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	43	—	43	—	—	—	—	—	—	—	—	—
4 Co-operation	93	—	93	196	—	196	195	—	195	—	—	—
5 Major and Medium Irrigation, etc	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	197	—	197	398	—	398	398	—	398	2,701	—	2,701
7 Village and Small Industries	6	—	6	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	1	—	1	1	—	1	1	—	1	—	—	—
<b>2 Non-Developmental Purposes (a + b)</b>	<b>1</b>	<b>40</b>	<b>41</b>	<b>—</b>	<b>128</b>	<b>128</b>	<b>—</b>	<b>221</b>	<b>221</b>	<b>—</b>	<b>110</b>	<b>110</b>
(a) Government Servants (other than Housing)	1	40	41	—	128	128	—	221	221	—	110	110
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>159,838</b>			<b>107,264</b>			<b>97,218</b>			<b>147,686</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-148,241</b>			<b>-178,827</b>			<b>-150,848</b>			<b>-154,971</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>11,597</b>			<b>-71,563</b>			<b>-53,630</b>			<b>-7,285</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>1,870</b>			<b>-71,563</b>			<b>-53,630</b>			<b>6,715</b>
(a) Opening Balance			-25,334			-60,506			-23,464			-77,094
(b) Closing Balance			-23,464			-132,069			-77,094			-70,379
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			—			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>9,727</b>			—			—			<b>-14,000</b>

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**JAMMU AND KASHMIR**

(Rs Lakh)

A127

Appendix

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>158,037</b>	<b>74,446</b>	<b>232,483</b>	<b>171,785</b>	<b>43,232</b>	<b>215,016</b>	<b>168,386</b>	<b>53,704</b>	<b>222,090</b>	<b>196,541</b>	<b>52,565</b>	<b>249,106</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>152,595</b>	<b>31,270</b>	<b>183,865</b>	<b>165,809</b>	<b>11,236</b>	<b>177,044</b>	<b>168,386</b>	<b>15,531</b>	<b>183,917</b>	<b>196,541</b>	<b>19,278</b>	<b>215,819</b>
<b>1 Developmental (a + b)</b>	<b>130,607</b>	<b>25,098</b>	<b>155,705</b>	<b>143,122</b>	<b>4,346</b>	<b>147,467</b>	<b>146,226</b>	<b>11,789</b>	<b>158,015</b>	<b>172,914</b>	<b>15,078</b>	<b>187,992</b>
<b>(a) Social Services (1 to 9)</b>	<b>32,704</b>	<b>647</b>	<b>33,351</b>	<b>30,998</b>	<b>431</b>	<b>31,429</b>	<b>31,744</b>	<b>764</b>	<b>32,508</b>	<b>46,215</b>	<b>525</b>	<b>46,740</b>
1 Education, Sports, Art and Culture	6,540	—	6,540	5,319	—	5,319	6,320	—	6,320	8,835	—	8,835
2 Medical and public health	3,007	—	3,007	3,571	—	3,571	4,909	—	4,909	5,053	—	5,053
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	14,361	—	14,361	12,700	—	12,700	10,100	—	10,100	18,020	—	18,020
5 Housing	151	—	151	250	—	250	250	260	510	300	10	310
6 Urban development	4,406	—	4,406	4,074	—	4,074	5,147	—	5,147	7,648	—	7,648
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	281	—	281	333	—	333	483	—	483	636	—	636
8 Social Security and Welfare	1,571	647	2,218	1,735	431	2,166	1,662	504	2,166	1,806	515	2,321
9 Others *	2,387	—	2,387	3,016	—	3,016	2,873	—	2,873	3,916	—	3,916
<b>(b) Economic Services (1 to 10)</b>	<b>97,903</b>	<b>24,451</b>	<b>122,354</b>	<b>112,124</b>	<b>3,915</b>	<b>116,038</b>	<b>114,482</b>	<b>11,025</b>	<b>125,506</b>	<b>126,699</b>	<b>14,553</b>	<b>141,253</b>
1 Agriculture and Allied Activities (i to xi)	7,850	24,451	32,301	7,443	3,915	11,358	9,129	11,025	20,154	8,989	14,553	23,542
i) Crop Husbandry	1,402	184	1,586	1,316	259	1,575	1,670	273	1,943	1,820	277	2,097
ii) Soil and Water Conservation	3,219	—	3,219	2,269	—	2,269	2,803	—	2,803	1,188	—	1,188
iii) Animal Husbandry	409	—	409	687	—	687	717	—	717	911	—	911
iv) Dairy Development	54	—	54	—	—	—	72	—	72	80	—	80
v) Fisheries	400	—	400	500	—	500	600	—	600	700	—	700
vi) Forestry and Wild Life	1,901	—	1,901	1,920	—	1,920	2,386	—	2,386	2,675	—	2,675
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	37	24,267	24,304	50	3,656	3,706	81	10,752	10,833	115	14,277	14,392
ix) Agricultural Research and Education	278	—	278	451	—	451	550	—	550	1,200	—	1,200
x) Co-operation	150	—	150	250	—	250	250	—	250	300	—	300
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	2,156	—	2,156	2,157	—	2,157	3,754	—	3,754	4,493	—	4,493
3 Special Area Programmes of which : Hill Areas	3,535	—	3,535	3,700	—	3,700	3,934	—	3,934	—	—	—
4 Major and Medium Irrigation and Flood Control	7,975	—	7,975	6,150	—	6,150	11,771	—	11,771	11,956	—	11,956
5 Energy	40,756	—	40,756	54,278	—	54,278	59,482	—	59,482	61,908	—	61,908
6 Industry and Minerals (i to iv)	4,000	—	4,000	4,207	—	4,207	4,164	—	4,164	4,518	—	4,518
i) Village and Small Industries	3,521	—	3,521	3,618	—	3,618	3,502	—	3,502	3,933	—	3,933
ii) Iron and Steel Industries	369	—	369	380	—	380	451	—	451	330	—	330
iii) Non-Ferrous Mining and Metallurgical Industries	110	—	110	209	—	209	211	—	211	255	—	255
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	1,521	—	1,521	2,760	—	2,760	1,052	—	1,052	3,516	—	3,516
i) Roads and Bridges	1,300	—	1,300	2,600	—	2,600	890	—	890	3,326	—	3,326
ii) Others **	221	—	221	160	—	160	162	—	162	190	—	190
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	151	—	151	173	—	173	248	—	248	243	—	243

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### JAMMU AND KASHMIR

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A128

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	29,959	—	29,959	31,256	—	31,256	20,947	—	20,947	31,076	—	31,076
i) Tourism	1,996	—	1,996	2,593	—	2,593	2,684	—	2,684	3,837	—	3,837
ii) Others @@	27,963	—	27,963	28,663	—	28,663	18,263	—	18,263	27,239	—	27,239
<b>2 Non-Developmental (General Services)</b>	<b>21,988</b>	<b>6,172</b>	<b>28,160</b>	<b>22,687</b>	<b>6,890</b>	<b>29,577</b>	<b>22,160</b>	<b>3,742</b>	<b>25,902</b>	<b>23,627</b>	<b>4,200</b>	<b>27,827</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>5,442</b>	<b>182</b>	<b>5,624</b>	<b>5,976</b>	<b>192</b>	<b>6,168</b>	—	<b>6,168</b>	<b>6,168</b>	—	<b>8,130</b>	<b>8,130</b>
1 Market Loans	1,842	—	1,842	—	—	—	—	—	—	—	—	—
2 Loans from L.I.C.	1,688	—	1,688	2,513	—	2,513	—	—	—	—	—	—
3 Loans from NABARD	1,912	—	1,912	3,463	—	3,463	—	—	—	—	—	—
4 Loans from National Co-operative Development Corporation	—	—	—	—	—	—	—	—	—	—	—	—
5 Others	—	182	182	—	192	192	—	6,168	6,168	—	8,130	8,130
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	—	<b>36,756</b>	<b>36,756</b>	—	<b>26,146</b>	<b>26,146</b>	—	<b>26,146</b>	<b>26,146</b>	—	<b>20,079</b>	<b>20,079</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	—	<b>6,238</b>	<b>6,238</b>	—	<b>5,658</b>	<b>5,658</b>	—	<b>5,859</b>	<b>5,859</b>	—	<b>5,078</b>	<b>5,078</b>
<b>1 Developmental Purposes (a + b)</b>	—	<b>6,138</b>	<b>6,138</b>	—	<b>5,558</b>	<b>5,558</b>	—	<b>5,497</b>	<b>5,497</b>	—	<b>4,947</b>	<b>4,947</b>
<b>(a) Social Services (1 to 4)</b>	—	<b>30</b>	<b>30</b>	—	<b>60</b>	<b>60</b>	—	—	—	—	—	—
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	—	30	30	—	60	60	—	—	—	—	—	—
4 Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 9)</b>	—	<b>6,108</b>	<b>6,108</b>	—	<b>5,498</b>	<b>5,498</b>	—	<b>5,497</b>	<b>5,497</b>	—	<b>4,947</b>	<b>4,947</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	—	—	—	—	—	—	—	—	—	—	—	—
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	—	—	—	—	—	—	—	—	—	—	—	—
7 Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	3,240	3,240	—	2,916	2,916	—	2,916	2,916	—	2,624	2,624
9 Others	—	2,868	2,868	—	2,582	2,582	—	2,581	2,581	—	2,323	2,323
<b>2 Non-Developmental Purposes (a + b)</b>	—	<b>100</b>	<b>100</b>	—	<b>100</b>	<b>100</b>	—	<b>362</b>	<b>362</b>	—	<b>131</b>	<b>131</b>
(a) Government Servants (other than Housing)	—	100	100	—	100	100	—	362	362	—	131	131
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>-118,949</b>			<b>-129,033</b>			<b>-187,337</b>			<b>-121,138</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>65,223</b>			<b>116,259</b>			<b>191,007</b>			<b>112,267</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-53,726</b>			<b>-12,774</b>			<b>3,670</b>			<b>-8,871</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-53,726</b>			<b>-12,774</b>			<b>3,670</b>			<b>-8,871</b>
(a) Opening Balance			-124,273			-178,000			-124,129			-124,128
(b) Closing Balance			-177,999			-190,774			-120,459			-132,999
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			—			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			—			—			—			—

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**JHARKHAND**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>175,381</b>	<b>31,836</b>	<b>207,217</b>	<b>173,173</b>	<b>70,812</b>	<b>243,985</b>	<b>167,453</b>	<b>76,177</b>	<b>243,630</b>	<b>230,238</b>	<b>82,938</b>	<b>313,176</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>153,700</b>	<b>3</b>	<b>153,703</b>	<b>157,573</b>	<b>—</b>	<b>157,573</b>	<b>152,752</b>	<b>—</b>	<b>152,752</b>	<b>201,590</b>	<b>—</b>	<b>201,590</b>
<b>1 Developmental (a + b)</b>	<b>149,865</b>	<b>2</b>	<b>149,867</b>	<b>154,573</b>	<b>—</b>	<b>154,573</b>	<b>149,302</b>	<b>—</b>	<b>149,302</b>	<b>198,013</b>	<b>—</b>	<b>198,013</b>
<b>(a) Social Services (1 to 9)</b>	<b>38,160</b>	<b>—</b>	<b>38,160</b>	<b>43,506</b>	<b>—</b>	<b>43,506</b>	<b>40,327</b>	<b>—</b>	<b>40,327</b>	<b>49,850</b>	<b>—</b>	<b>49,850</b>
1 Education, Sports, Art and Culture	1,171	—	1,171	5,871	—	5,871	2,542	—	2,542	12,836	—	12,836
2 Medical and public health	5,274	—	5,274	4,871	—	4,871	4,871	—	4,871	4,373	—	4,373
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	19,832	—	19,832	22,739	—	22,739	22,739	—	22,739	20,870	—	20,870
5 Housing	1,827	—	1,827	1,450	—	1,450	1,600	—	1,600	3,453	—	3,453
6 Urban development	9,056	—	9,056	7,155	—	7,155	7,155	—	7,155	7,318	—	7,318
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	1,000	—	1,000	1,420	—	1,420	1,420	—	1,420	1,000	—	1,000
8 Social Security and Welfare	—	—	—	—	—	—	—	—	—	—	—	—
9 Others *	—	—	—	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 10)</b>	<b>111,705</b>	<b>2</b>	<b>111,707</b>	<b>111,067</b>	<b>—</b>	<b>111,067</b>	<b>108,975</b>	<b>—</b>	<b>108,975</b>	<b>148,163</b>	<b>—</b>	<b>148,163</b>
1 Agriculture and Allied Activities (i to xi)	500	—	500	1	—	1	1	—	1	466	—	466
i) Crop Husbandry	500	—	500	1	—	1	1	—	1	466	—	466
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	—	—	—	—	—	—	—	—	—	—	—	—
vi) Forestry and Wild Life	—	—	—	—	—	—	—	—	—	—	—	—
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	—	—	—	—	—	—	—	—	—	—	—	—
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	51,318	—	51,318	52,848	—	52,848	52,848	—	52,848	68,171	—	68,171
3 Special Area Programmes of which : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	34,385	—	34,385	32,725	—	32,725	32,408	—	32,408	43,634	—	43,634
5 Energy	3,982	—	3,982	3,982	—	3,982	3,982	—	3,982	4,840	—	4,840
6 Industry and Minerals (i to iv)	—	—	—	—	—	—	—	—	—	—	—	—
i) Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	21,228	—	21,228	21,219	—	21,219	19,444	—	19,444	30,977	—	30,977
i) Roads and Bridges	21,014	—	21,014	21,014	—	21,014	19,239	—	19,239	25,719	—	25,719
ii) Others **	214	—	214	205	—	205	205	—	205	5,258	—	5,258
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A129

Appendix

## Appendix IV : Capital Expenditure of Individual States (Contd.)

## JHARKHAND

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	292	2	294	292	—	292	292	—	292	75	—	75
i) Tourism	120	—	120	120	—	120	120	—	120	75	—	75
ii) Others @@	172	2	174	172	—	172	172	—	172	—	—	—
<b>2 Non-Developmental (General Services)</b>	<b>3,835</b>	<b>1</b>	<b>3,836</b>	<b>3,000</b>	<b>—</b>	<b>3,000</b>	<b>3,450</b>	<b>—</b>	<b>3,450</b>	<b>3,577</b>	<b>—</b>	<b>3,577</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>4,811</b>	<b>4,811</b>	<b>—</b>	<b>10,614</b>	<b>10,614</b>	<b>—</b>	<b>10,780</b>	<b>10,780</b>	<b>—</b>	<b>11,499</b>	<b>11,499</b>
1 Market Loans	—	4,597	4,597	—	10,483	10,483	—	10,483	10,483	—	11,193	11,193
2 Loans from L.I.C.	—	5	5	—	2	2	—	2	2	—	1	1
3 Loans from NABARD	—	83	83	—	—	—	—	166	166	—	—	—
4 Loans from National Co-operative Development Corporation	—	100	100	—	100	100	—	100	100	—	290	290
5 Others	—	26	26	—	29	29	—	29	29	—	15	15
of which : Land Compensation Bonds	—	11	11	—	1	1	—	1	1	—	1	1
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>16,543</b>	<b>16,543</b>	<b>—</b>	<b>51,543</b>	<b>51,543</b>	<b>—</b>	<b>51,543</b>	<b>51,543</b>	<b>—</b>	<b>54,933</b>	<b>54,933</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>21,681</b>	<b>10,479</b>	<b>32,160</b>	<b>15,600</b>	<b>8,655</b>	<b>24,255</b>	<b>14,701</b>	<b>13,854</b>	<b>28,555</b>	<b>28,648</b>	<b>16,506</b>	<b>45,154</b>
<b>1 Developmental Purposes (a + b)</b>	<b>21,681</b>	<b>9,779</b>	<b>31,460</b>	<b>15,600</b>	<b>8,255</b>	<b>23,855</b>	<b>14,701</b>	<b>13,254</b>	<b>27,955</b>	<b>28,648</b>	<b>16,006</b>	<b>44,654</b>
(a) <b>Social Services ( 1 to 4)</b>	<b>7,081</b>	<b>725</b>	<b>7,806</b>	<b>3,500</b>	<b>602</b>	<b>4,102</b>	<b>2,600</b>	<b>602</b>	<b>3,202</b>	<b>5,040</b>	<b>902</b>	<b>5,942</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	25	25	—	1	1	—	1	1	—	1	1
3 Government Servants(Housing)	—	600	600	—	600	600	—	600	600	—	700	700
4 Others	7,081	100	7,181	3,500	1	3,501	2,600	1	2,601	5,040	201	5,241
(b) <b>Economic Services (1 to 9)</b>	<b>14,600</b>	<b>9,054</b>	<b>23,654</b>	<b>12,100</b>	<b>7,653</b>	<b>19,753</b>	<b>12,101</b>	<b>12,652</b>	<b>24,753</b>	<b>23,608</b>	<b>15,104</b>	<b>38,712</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	—	150	150	—	1	1	1	—	1	—	1	1
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	14,600	7,500	22,100	12,100	7,500	19,600	12,100	12,500	24,600	21,108	15,001	36,109
7 Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	2,500	—	2,500
9 Others	—	1,404	1,404	—	152	152	—	152	152	—	102	102
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>700</b>	<b>700</b>	<b>—</b>	<b>400</b>	<b>400</b>	<b>—</b>	<b>600</b>	<b>600</b>	<b>—</b>	<b>500</b>	<b>500</b>
(a) Government Servants (other than Housing)	—	700	700	—	400	400	—	600	600	—	500	500
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>-25,633</b>			<b>-66,432</b>			<b>-64,676</b>			<b>49,160</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-33,074</b>			<b>51,430</b>			<b>14,153</b>			<b>-90,067</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-58,707</b>			<b>-15,002</b>			<b>-50,523</b>			<b>-40,907</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-59,707</b>			<b>-16,002</b>			<b>-51,523</b>			<b>-40,907</b>
(a) Opening Balance			42,683			17,173			82,079			28,800
(b) Closing Balance			-17,024			1,171			30,556			-12,107
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balanceInvestment Account (net)</b>			—			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>1,000</b>			<b>1,000</b>			<b>1,000</b>			—

A130

State Finances : A Study of Budgets of 2004-05



**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**KARNATAKA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>312,372</b>	<b>213,580</b>	<b>525,952</b>	<b>378,220</b>	<b>125,821</b>	<b>504,041</b>	<b>411,950</b>	<b>355,285</b>	<b>767,235</b>	<b>417,271</b>	<b>216,373</b>	<b>633,644</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>273,356</b>	<b>20,243</b>	<b>293,599</b>	<b>349,619</b>	<b>6,547</b>	<b>356,166</b>	<b>374,693</b>	<b>7,835</b>	<b>382,528</b>	<b>374,198</b>	<b>463</b>	<b>374,661</b>
<b>1 Developmental (a + b)</b>	<b>265,771</b>	<b>20,243</b>	<b>286,014</b>	<b>341,215</b>	<b>5,347</b>	<b>346,562</b>	<b>363,363</b>	<b>7,035</b>	<b>370,398</b>	<b>357,597</b>	<b>463</b>	<b>358,060</b>
<b>(a) Social Services (1 to 9)</b>	<b>29,299</b>	<b>231</b>	<b>29,530</b>	<b>54,296</b>	<b>325</b>	<b>54,621</b>	<b>57,160</b>	<b>275</b>	<b>57,435</b>	<b>62,656</b>	<b>100</b>	<b>62,756</b>
1 Education, Sports, Art and Culture	640	31	671	520	100	620	430	50	480	298	100	398
2 Medical and public health	4,361	—	4,361	2,165	—	2,165	3,087	—	3,087	3,502	—	3,502
3 Family Welfare	686	—	686	650	—	650	1,313	—	1,313	650	—	650
4 Water supply and sanitation	3,751	—	3,751	23,935	—	23,935	23,935	—	23,935	30,428	—	30,428
5 Housing	12,771	200	12,971	14,653	225	14,878	14,960	225	15,185	15,983	—	15,983
6 Urban development	10	—	10	2,510	—	2,510	2,510	—	2,510	4,000	—	4,000
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	5,510	—	5,510	8,989	—	8,989	10,033	—	10,033	7,034	—	7,034
8 Social Security and Welfare	1,362	—	1,362	740	—	740	758	—	758	681	—	681
9 Others *	208	—	208	134	—	134	134	—	134	80	—	80
<b>(b) Economic Services (1 to 10)</b>	<b>236,472</b>	<b>20,012</b>	<b>256,484</b>	<b>286,919</b>	<b>5,022</b>	<b>291,942</b>	<b>306,203</b>	<b>6,760</b>	<b>312,963</b>	<b>294,941</b>	<b>363</b>	<b>295,304</b>
1 Agriculture and Allied Activities (i to xi)	2,296	—	2,296	1,749	—	1,749	1,759	—	1,759	11,130	—	11,130
i) Crop Husbandry	5	—	5	30	—	30	30	—	30	30	—	30
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	10,000	—	10,000
iii) Animal Husbandry	2	—	2	20	—	20	20	—	20	10	—	10
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	679	—	679	354	—	354	354	—	354	363	—	363
vi) Forestry and Wild Life	357	—	357	851	—	851	832	—	832	615	—	615
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	100	—	100	100	—	100	5	—	5
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	1,253	—	1,253	394	—	394	423	—	423	107	—	107
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	10	10	—	21	21	—	21	21	—	121	121
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	182,843	20,002	202,845	204,362	5,000	209,362	221,350	6,739	228,089	216,323	242	216,565
5 Energy	—	—	—	—	—	—	—	—	—	—	—	—
6 Industry and Minerals (i to iv)	1,607	—	1,607	2,411	—	2,412	1,933	—	1,933	2,236	—	2,236
i) Village and Small Industries	1,137	—	1,137	932	—	932	718	—	718	769	—	769
ii) Iron and Steel Industries	245	—	245	1,420	—	1,420	1,205	—	1,205	1,420	—	1,420
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	225	—	225	60	—	60	10	—	10	47	—	47
7 Transport (i + ii)	42,308	—	42,308	74,680	—	74,680	77,203	—	77,203	63,486	—	63,486
i) Roads and Bridges	41,812	—	41,812	74,080	—	74,080	76,604	—	76,604	63,148	—	63,148
ii) Others **	496	—	496	600	—	600	599	—	599	338	—	338
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A131

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**KARNATAKA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	7,418	—	7,418	3,717	1	3,718	3,958	—	3,958	1,766	—	1,766
i) Tourism	—	—	—	—	—	—	—	—	—	—	—	—
ii) Others @@	7,418	—	7,418	3,717	1	3,718	3,958	—	3,958	1,766	—	1,766
<b>2 Non-Developmental (General Services)</b>	<b>7,585</b>	<b>—</b>	<b>7,585</b>	<b>8,404</b>	<b>1,200</b>	<b>9,604</b>	<b>11,330</b>	<b>800</b>	<b>12,130</b>	<b>16,601</b>	<b>—</b>	<b>16,601</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>28,676</b>	<b>28,676</b>	<b>—</b>	<b>40,319</b>	<b>40,319</b>	<b>—</b>	<b>41,025</b>	<b>41,025</b>	<b>—</b>	<b>64,456</b>	<b>64,456</b>
1 Market Loans	—	10,085	10,085	—	18,149	18,149	—	18,149	18,149	—	18,204	18,204
2 Loans from L.I.C.	—	2,962	2,962	—	3,627	3,627	—	3,626	3,626	—	3,600	3,600
3 Loans from NABARD	—	11,181	11,181	—	15,095	15,095	—	15,077	15,077	—	35,171	35,171
4 Loans from National Co-operative Development Corporation	—	4,257	4,257	—	3,000	3,000	—	3,725	3,725	—	7,041	7,041
5 Others	—	191	191	—	448	448	—	448	448	—	440	440
<i>of which : Land Compensation Bonds</i>	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>140,919</b>	<b>140,919</b>	<b>—</b>	<b>63,926</b>	<b>63,926</b>	<b>—</b>	<b>291,596</b>	<b>291,596</b>	<b>—</b>	<b>134,249</b>	<b>134,249</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>39,016</b>	<b>23,742</b>	<b>62,758</b>	<b>28,601</b>	<b>15,029</b>	<b>43,630</b>	<b>37,257</b>	<b>14,829</b>	<b>52,086</b>	<b>43,073</b>	<b>17,205</b>	<b>60,278</b>
<b>1 Developmental Purposes (a + b)</b>	<b>39,016</b>	<b>17,297</b>	<b>56,313</b>	<b>28,601</b>	<b>9,111</b>	<b>37,712</b>	<b>36,757</b>	<b>8,911</b>	<b>45,668</b>	<b>43,073</b>	<b>11,548</b>	<b>54,621</b>
(a) <b>Social Services ( 1 to 4)</b>	<b>23,073</b>	<b>—</b>	<b>23,073</b>	<b>21,586</b>	<b>10</b>	<b>21,596</b>	<b>25,548</b>	<b>10</b>	<b>25,558</b>	<b>26,775</b>	<b>—</b>	<b>26,775</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	5	—	5	5	—	5	—	—	—
3 Government Servants(Housing)	70	—	70	300	—	300	300	—	300	300	—	300
4 Others	23,003	—	23,003	21,281	10	21,291	25,243	10	25,253	26,475	—	26,475
(b) <b>Economic Services (1 to 9)</b>	<b>15,943</b>	<b>17,297</b>	<b>33,240</b>	<b>7,015</b>	<b>9,101</b>	<b>16,116</b>	<b>11,209</b>	<b>8,901</b>	<b>20,110</b>	<b>16,298</b>	<b>11,548</b>	<b>27,846</b>
1 Crop Husbandry	—	575	575	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	71	—	71	—	—	—	39	—	39	439	—	439
4 Co-operation	930	—	930	324	—	324	124	—	124	233	—	233
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	4,723	—	4,723	5,740	—	5,740	8,625	—	8,625	15,361	—	15,361
7 Village and Small Industries	1,381	—	1,381	37	—	37	160	—	160	15	—	15
8 Other Industries and Minerals	—	898	898	—	100	100	—	100	100	—	1,548	1,548
9 Others	8,838	15,824	24,662	914	9,001	9,915	2,261	8,801	11,062	250	10,000	10,250
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>6,445</b>	<b>6,445</b>	<b>—</b>	<b>5,918</b>	<b>5,918</b>	<b>500</b>	<b>5,918</b>	<b>6,418</b>	<b>—</b>	<b>5,657</b>	<b>5,657</b>
(a) Government Servants (other than Housing)	—	297	297	—	918	918	—	918	918	—	657	657
(b) Miscellaneous	—	6,148	6,148	—	5,000	5,000	500	5,000	5,500	—	5,000	5,000
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>216,596</b>			<b>220,298</b>			<b>84,711</b>			<b>40,128</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-264,574</b>			<b>-213,532</b>			<b>-131,845</b>			<b>7,283</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-47,978</b>			<b>6,766</b>			<b>-47,134</b>			<b>47,411</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>7,388</b>			<b>6,766</b>			<b>-47,134</b>			<b>47,411</b>
(a) Opening Balance			-333			-17,334			7,055			-40,079
(b) Closing Balance			7,055			-10,568			-40,079			7,332
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>-55,366</b>			<b>—</b>			<b>—</b>			<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>—</b>			<b>—</b>			<b>—</b>			<b>—</b>

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### KERALA

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>90,789</b>	<b>130,278</b>	<b>221,067</b>	<b>69,356</b>	<b>125,793</b>	<b>195,149</b>	<b>82,090</b>	<b>324,330</b>	<b>406,420</b>	<b>70,365</b>	<b>191,020</b>	<b>261,385</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>66,730</b>	<b>3,136</b>	<b>69,866</b>	<b>57,589</b>	<b>1,675</b>	<b>59,264</b>	<b>62,203</b>	<b>5,472</b>	<b>67,675</b>	<b>57,078</b>	<b>54</b>	<b>57,132</b>
<b>1 Developmental (a + b)</b>	<b>63,633</b>	<b>2,166</b>	<b>65,799</b>	<b>53,905</b>	<b>1,053</b>	<b>54,958</b>	<b>58,331</b>	<b>4,114</b>	<b>62,445</b>	<b>53,228</b>	<b>54</b>	<b>53,282</b>
<b>(a) Social Services (1 to 9)</b>	<b>8,388</b>	<b>-47</b>	<b>8,341</b>	<b>11,467</b>	<b>25</b>	<b>11,492</b>	<b>10,398</b>	<b>93</b>	<b>10,491</b>	<b>9,348</b>	<b>-3</b>	<b>9,345</b>
1 Education, Sports, Art and Culture	1,865	—	1,865	2,980	—	2,980	2,441	—	2,441	1,895	—	1,895
2 Medical and public health	4,437	—	4,437	2,923	28	2,951	3,177	96	3,273	3,010	—	3,010
3 Family Welfare	139	—	139	300	—	300	300	—	300	—	—	—
4 Water supply and sanitation	—	—	—	—	—	—	—	—	—	—	—	—
5 Housing	331	-47	284	530	-3	527	537	-3	534	580	-3	577
6 Urban development	—	—	—	—	—	—	—	—	—	—	—	—
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	1,363	—	1,363	4,649	—	4,649	3,306	—	3,306	3,768	—	3,768
8 Social Security and Welfare	238	—	238	85	—	85	585	—	585	85	—	85
9 Others *	15	—	15	—	—	—	52	—	52	10	—	10
<b>(b) Economic Services (1 to 10)</b>	<b>55,245</b>	<b>2,213</b>	<b>57,458</b>	<b>42,438</b>	<b>1,028</b>	<b>43,466</b>	<b>47,933</b>	<b>4,021</b>	<b>51,954</b>	<b>43,880</b>	<b>57</b>	<b>43,937</b>
1 Agriculture and Allied Activities (i to xi)	4,817	11	4,828	4,267	20	4,287	5,489	22	5,511	4,625	22	4,647
i) Crop Husbandry	56	9	65	35	20	55	35	22	57	45	22	67
ii) Soil and Water Conservation	259	2	261	—	—	—	197	—	197	—	—	—
iii) Animal Husbandry	35	—	35	107	—	107	407	—	407	248	—	248
iv) Dairy Development	—	—	—	150	—	150	150	—	150	120	—	120
v) Fisheries	3,457	—	3,457	1,802	—	1,802	2,439	—	2,439	1,440	—	1,440
vi) Forestry and Wild Life	333	—	333	420	—	420	422	—	422	845	—	845
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	-676	—	-676	28	—	28	114	—	114	217	—	217
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	1,353	—	1,353	1,725	—	1,725	1,725	—	1,725	1,710	—	1,710
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	12,180	1,052	13,232	12,057	978	13,035	13,323	3,969	17,292	11,018	—	11,018
5 Energy	—	350	350	—	—	—	—	—	—	—	—	—
6 Industry and Minerals (i to iv)	3,310	—	3,310	4,112	—	4,112	4,212	—	4,212	4,700	—	4,700
i) Village and Small Industries	594	—	594	412	—	412	412	—	412	930	—	930
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	2,716	—	2,716	3,700	—	3,700	3,800	—	3,800	3,770	—	3,770
7 Transport (i + ii)	30,039	59	30,098	16,618	30	16,648	19,521	30	19,551	9,083	35	9,118
i) Roads and Bridges	25,769	—	25,769	11,677	—	11,677	14,838	—	14,838	4,307	—	4,307
ii) Others **	4,270	59	4,329	4,941	30	4,971	4,683	30	4,713	4,776	35	4,811
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A133

Appendix

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### KERALA

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10. General Economic Services (i to ii)	4,899	741	5,640	5,384	—	5,384	5,388	—	5,388	14,454	—	14,454
i) Tourism	896	42	938	1,270	—	1,270	1,270	—	1,270	951	—	951
ii) Others @@	4,003	699	4,702	4,114	—	4,114	4,118	—	4,118	13,503	—	13,503
<b>2 Non-Developmental (General Services)</b>	<b>3,097</b>	<b>970</b>	<b>4,067</b>	<b>3,684</b>	<b>622</b>	<b>4,306</b>	<b>3,872</b>	<b>1,358</b>	<b>5,230</b>	<b>3,850</b>	—	<b>3,850</b>
<b>II Discharge of Internal Debt + (1 to 5)</b>	—	<b>25,755</b>	<b>25,755</b>	—	<b>41,974</b>	<b>41,974</b>	—	<b>41,071</b>	<b>41,071</b>	—	<b>55,560</b>	<b>55,560</b>
1 Market Loans	—	10,039	10,039	—	21,991	21,991	—	22,290	22,290	—	29,578	29,578
2 Loans from L.I.C.	—	5,292	5,292	—	7,692	7,692	—	7,692	7,692	—	10,183	10,183
3 Loans from NABARD	—	4,945	4,945	—	5,700	5,700	—	4,334	4,334	—	7,879	7,879
4 Loans from National Co-operative Development Corporation	—	4,549	4,549	—	5,500	5,500	—	5,386	5,386	—	6,355	6,355
5 Others	—	930	930	—	1,091	1,091	—	1,369	1,369	—	1,565	1,565
<i>of which</i> : Land Compensation Bonds	—	2	2	—	10	10	—	10	10	—	10	10
<b>III Repayment of Loans to the Centre</b>	—	<b>100,444</b>	<b>100,444</b>	—	<b>81,483</b>	<b>81,483</b>	—	<b>160,205</b>	<b>160,205</b>	—	<b>134,694</b>	<b>134,694</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>24,059</b>	<b>943</b>	<b>25,002</b>	<b>11,767</b>	<b>661</b>	<b>12,428</b>	<b>19,887</b>	<b>117,582</b>	<b>137,469</b>	<b>13,287</b>	<b>712</b>	<b>13,999</b>
<b>1 Developmental Purposes (a + b)</b>	<b>24,059</b>	<b>473</b>	<b>24,532</b>	<b>11,767</b>	<b>136</b>	<b>11,903</b>	<b>19,887</b>	<b>117,053</b>	<b>136,940</b>	<b>13,287</b>	<b>137</b>	<b>13,424</b>
<b>(a) Social Services (1 to 4)</b>	<b>7,847</b>	<b>143</b>	<b>7,990</b>	<b>2,910</b>	<b>136</b>	<b>3,046</b>	<b>2,910</b>	<b>1,228</b>	<b>4,138</b>	<b>1,590</b>	<b>137</b>	<b>1,727</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	735	128	863	600	128	728	600	1,207	1,807	640	128	768
3 Government Servants(Housing)	—	13	13	—	—	—	—	13	13	—	—	—
4 Others	7,112	2	7,114	2,310	8	2,318	2,310	8	2,318	950	9	959
<b>(b) Economic Services (1 to 9)</b>	<b>16,212</b>	<b>330</b>	<b>16,542</b>	<b>8,857</b>	—	<b>8,857</b>	<b>16,977</b>	<b>115,825</b>	<b>132,802</b>	<b>11,697</b>	—	<b>11,697</b>
1 Crop Husbandry	151	—	151	—	—	—	25	25	25	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	576	—	576	939	—	939	939	—	939	400	—	400
4 Co-operation	2,579	—	2,579	1,985	—	1,985	1,985	—	1,985	1,970	—	1,970
5 Major and Medium Irrigation, etc.	12	—	12	100	—	100	100	—	100	100	—	100
6 Power Projects	5,495	—	5,495	2,698	—	2,698	5,791	115,825	121,616	6,192	—	6,192
7 Village and Small Industries	1,206	—	1,206	1,135	—	1,135	1,135	—	1,135	1,235	—	1,235
8 Other Industries and Minerals	5,339	321	5,660	1,100	—	1,100	6,102	—	6,102	1,100	—	1,100
9 Others	854	9	863	900	—	900	900	—	900	700	—	700
<b>2. Non-Developmental Purposes (a + b)</b>	—	<b>470</b>	<b>470</b>	—	<b>525</b>	<b>525</b>	—	<b>529</b>	<b>529</b>	—	<b>575</b>	<b>575</b>
(a) Government Servants (other than Housing)	—	470	470	—	525	525	—	529	529	—	575	575
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>	—	—	<b>391,262</b>	—	—	<b>306,827</b>	—	—	<b>348,432</b>	—	—	<b>431,185</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>	—	—	<b>-412,217</b>	—	—	<b>-266,504</b>	—	—	<b>-367,623</b>	—	—	<b>-470,714</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>	—	—	<b>-20,955</b>	—	—	<b>40,323</b>	—	—	<b>-19,191</b>	—	—	<b>-39,529</b>
<b>Financing of Surplus(+)/Deficit(-)</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>D Increase(+)/Decrease(-) in Cash Balances</b>	—	—	<b>-26,483</b>	—	—	<b>40,323</b>	—	—	<b>-19,191</b>	—	—	<b>-39,529</b>
(a) Opening Balance	—	—	14,673	—	—	3,010	—	—	-30,193	—	—	-49,384
(b) Closing Balance	—	—	-11,810	—	—	43,333	—	—	-49,384	—	—	-88,913
<b>E Withdrawals from(-)/Additions to(+)</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>Cash balance Investment Account (net)</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>	—	—	—	—	—	—	—	—	—	—	—	—
<b>Advances and Overdrafts from RBI(net)</b>	—	—	<b>5,528</b>	—	—	—	—	—	—	—	—	—

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### MADHYA PRADESH

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>287,659</b>	<b>155,261</b>	<b>442,920</b>	<b>355,843</b>	<b>118,516</b>	<b>474,359</b>	<b>328,046</b>	<b>231,126</b>	<b>559,172</b>	<b>385,770</b>	<b>638,346</b>	<b>1,024,116</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>241,216</b>	<b>4,272</b>	<b>245,488</b>	<b>303,217</b>	<b>574</b>	<b>303,791</b>	<b>287,189</b>	<b>5,828</b>	<b>293,017</b>	<b>346,503</b>	<b>221,846</b>	<b>568,349</b>
<b>1 Developmental (a + b)</b>	<b>241,216</b>	<b>644</b>	<b>241,860</b>	<b>295,276</b>	<b>574</b>	<b>295,850</b>	<b>287,189</b>	<b>404</b>	<b>287,593</b>	<b>346,503</b>	<b>215,282</b>	<b>561,785</b>
<b>(a) Social Services (1 to 9)</b>	<b>53,439</b>	<b>143</b>	<b>53,582</b>	<b>59,542</b>	<b>527</b>	<b>60,069</b>	<b>63,204</b>	<b>369</b>	<b>63,573</b>	<b>50,112</b>	<b>263</b>	<b>50,375</b>
1 Education, Sports, Art and Culture	1,656	—	1,656	2,656	—	2,656	2,743	—	2,743	2,208	—	2,208
2 Medical and public health	1,663	3	1,666	4,374	117	4,491	2,874	39	2,913	3,882	58	3,940
3 Family Welfare	163	—	163	107	—	107	107	—	107	50	—	50
4 Water supply and sanitation	21021	—	21021	24,182	—	24,182	22640	—	22640	16462	—	16462
5 Housing	297	—	297	372	—	372	927	—	927	671	—	671
6 Urban development	18,055	40	18,095	12,369	200	12,569	18,404	200	18,604	7,820	200	8,020
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	10,523	—	10,523	12,797	—	12,797	12,828	—	12,828	16,467	—	16,467
8 Social Security and Welfare	21	100	121	2,660	210	2,870	2,655	130	2,785	2,512	5	2,517
9 Others *	40	—	40	25	—	25	26	—	26	40	—	40
<b>(b) Economic Services (1 to 10)</b>	<b>187,777</b>	<b>501</b>	<b>188,278</b>	<b>235,734</b>	<b>47</b>	<b>235,781</b>	<b>223,985</b>	<b>35</b>	<b>224,020</b>	<b>296,391</b>	<b>215,019</b>	<b>511,410</b>
1 Agriculture and Allied Activities (i to xi)	2,898	488	3,386	4,901	30	4,931	8,338	13	8,351	5,092	30	5,122
i) Crop Husbandry	324	18	342	102	30	132	23	13	36	115	30	145
ii) Soil and Water Conservation	1,892	—	1,892	1,287	—	1,287	966	—	966	1,290	—	1,290
iii) Animal Husbandry	35	—	35	29	—	29	36	—	36	48	—	48
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	32	—	32	44	—	44	44	—	44	1	—	1
vi) Forestry and Wild Life	173	—	173	250	—	250	250	—	250	250	—	250
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	-2	470	468	1	—	1	1	—	1	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	444	—	444	3,188	—	3,188	7,018	—	7,018	3,388	—	3,388
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	22,277	—	22,277	52,973	—	52,973	23,842	—	23,842	34,543	—	34,543
3 Special Area Programmes of which : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	95,014	—	95,014	109,085	—	109,085	127,515	—	127,515	156,874	—	156,874
5 Energy	34,754	—	34,754	9,005	—	9,005	12,606	—	12,606	25,672	214,924	240,596
6 Industry and Minerals (i to iv)	952	10	962	932	13	945	738	22	760	998	15	1,013
i) Village and Small Industries	913	10	923	897	13	910	703	22	725	983	15	998
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	39	—	39	36	—	36	35	—	35	15	—	15
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7. Transport (i + ii)	31,492	—	31,492	57,864	—	57,864	49,972	—	49,972	71,910	—	71,910
i) Roads and Bridges	29,328	—	29,328	57,642	—	57,642	49,750	—	49,750	71,759	—	71,759
ii) Others **	2,164	—	2,164	222	—	222	222	—	222	151	—	151
8. Communications	—	—	—	—	—	—	—	—	—	—	—	—
9. Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A135

Appendix



**Appendix IV : Capital Expenditure of Individual States (Contd.)**  
**MAHARASHTRA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>192,327</b>	<b>481,980</b>	<b>674,307</b>	<b>234,144</b>	<b>428,605</b>	<b>662,749</b>	<b>562,333</b>	<b>1,078,641</b>	<b>1,640,974</b>	<b>133,351</b>	<b>547,577</b>	<b>680,928</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>177,091</b>	<b>191,277</b>	<b>368,368</b>	<b>196,573</b>	<b>148,891</b>	<b>345,464</b>	<b>524,247</b>	<b>444,518</b>	<b>968,765</b>	<b>116,855</b>	<b>230,295</b>	<b>347,150</b>
<b>1 Developmental (a + b)</b>	<b>174,070</b>	<b>190,360</b>	<b>364,430</b>	<b>194,419</b>	<b>147,196</b>	<b>341,615</b>	<b>520,870</b>	<b>442,576</b>	<b>963,446</b>	<b>114,479</b>	<b>228,961</b>	<b>343,440</b>
<b>(a) Social Services (1 to 9)</b>	<b>15,660</b>	<b>268</b>	<b>15,928</b>	<b>25,883</b>	<b>114</b>	<b>25,997</b>	<b>35,460</b>	<b>78</b>	<b>35,538</b>	<b>18,703</b>	<b>114</b>	<b>18,817</b>
1 Education, Sports, Art and Culture	431	—	431	815	—	815	840	—	840	846	—	846
2 Medical and public health	9,608	—	9,608	14,683	—	14,683	17,932	—	17,932	5,326	—	5,326
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	100	—	100	150	—	150	150	—	150	100	—	100
5 Housing	979	340	1,319	757	—	757	684	—	684	695	—	695
6 Urban development	114	4	118	27	3	30	27	2	29	11	3	14
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	2,190	—	2,190	5,801	—	5,801	11,703	—	11,703	8,344	—	8,344
8 Social Security and Welfare	298	-76	222	292	111	403	713	76	789	328	111	439
9 Others *	1,940	—	1,940	3,358	—	3,358	3,411	—	3,411	3,053	—	3,053
<b>(b) Economic Services (1 to 10)</b>	<b>158,410</b>	<b>190,092</b>	<b>348,502</b>	<b>168,536</b>	<b>147,082</b>	<b>315,618</b>	<b>485,410</b>	<b>442,498</b>	<b>927,908</b>	<b>95,776</b>	<b>228,847</b>	<b>324,623</b>
1 Agriculture and Allied Activities (i to xi)	15,311	-343	14,968	36,732	14,122	50,854	42,932	17,832	60,764	35,675	16,822	52,497
i) Crop Husbandry	5	73	78	—	—	—	—	—	—	—	—	—
ii) Soil and Water Conservation	7,089	363	7,452	17,194	796	17,990	24,224	703	24,927	18,890	607	19,497
iii) Animal Husbandry	203	—	203	823	—	823	813	—	813	854	—	854
iv) Dairy Development	195	—	195	365	—	365	245	—	245	303	—	303
v) Fisheries	876	—	876	1,657	—	1,657	1,556	—	1,556	1,586	—	1,586
vi) Forestry and Wild Life	539	627	1,166	766	550	1,316	1,069	231	1,300	704	221	925
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	-1,406	-1,406	44	12,776	12,820	879	16,898	17,777	790	15,994	16,784
ix) Agricultural Research and Education	9	—	9	23	—	23	36	—	36	30	—	30
x) Co-operation	6,395	—	6,395	15,860	—	15,860	14,110	—	14,110	12,518	—	12,518
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	73,162	178,218	251,380	38,363	115,891	154,254	321,609	406,379	727,988	26,453	181,943	208,396
5 Energy	29,110	—	29,110	29,566	—	29,566	29,718	—	29,718	6,617	—	6,617
6 Industry and Minerals (i to iv)	578	—	578	1,760	—	1,760	2,072	—	2,072	158	—	158
i) Village and Small Industries	465	—	465	1,760	—	1,760	2,072	—	2,072	158	—	158
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	113	—	113	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	40,118	12,087	52,205	62,051	16,900	78,951	89,075	16,900	105,975	26,864	18,200	45,064
i) Roads and Bridges	39,863	—	39,863	61,942	—	61,942	88,966	—	88,966	26,809	—	26,809
ii) Others **	255	12,087	12,342	109	16,900	17,009	109	16,900	17,009	55	18,200	18,255
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	6	—	6	12	—	12	4	—	4	9	—	9

A137

Appendix





**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**MANIPUR**

(Rs Lakh)

A139

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>16,215</b>	<b>58,014</b>	<b>74,229</b>	<b>29,025</b>	<b>48,154</b>	<b>77,179</b>	<b>52,214</b>	<b>59,089</b>	<b>111,303</b>	<b>27,726</b>	<b>57,221</b>	<b>84,947</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>16,071</b>	—	<b>16,071</b>	<b>27,698</b>	<b>1</b>	<b>27,699</b>	<b>50,649</b>	<b>2,121</b>	<b>52,770</b>	<b>26,460</b>	<b>4</b>	<b>26,464</b>
<b>1 Developmental (a + b)</b>	<b>15,552</b>	—	<b>15,552</b>	<b>27,219</b>	<b>1</b>	<b>27,220</b>	<b>47,696</b>	<b>2,121</b>	<b>49,817</b>	<b>25,835</b>	<b>4</b>	<b>25,839</b>
<b>(a) Social Services (1 to 9)</b>	<b>7,475</b>	—	<b>7,475</b>	<b>8,742</b>	<b>1</b>	<b>8,743</b>	<b>19,864</b>	<b>18</b>	<b>19,882</b>	<b>9,693</b>	<b>1</b>	<b>9,694</b>
1 Education, Sports, Art and Culture	203	—	203	465	—	465	2,747	—	2,747	1,914	—	1,914
2 Medical and public health	268	—	268	640	—	640	940	17	957	765	—	765
3 Family Welfare	—	—	—	—	—	—	300	—	300	—	—	—
4 Water supply and sanitation	6,097	—	6,097	5,231	—	5,231	11,420	—	11,420	4,137	—	4,137
5 Housing	368	—	368	500	1	501	520	1	521	500	1	501
6 Urban development	120	—	120	1,431	—	1,431	2,058	—	2,058	1,137	—	1,137
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	—	—	—	61	—	61	392	—	392	2	—	2
8 Social Security and Welfare	418	—	418	413	—	413	1,313	—	1,313	1,234	—	1,234
9 Others *	—	—	—	1	—	1	173	—	173	5	—	5
<b>(b) Economic Services (1 to 10)</b>	<b>8,077</b>	—	<b>8,077</b>	<b>18,477</b>	—	<b>18,477</b>	<b>27,832</b>	<b>2,103</b>	<b>29,935</b>	<b>16,142</b>	<b>3</b>	<b>16,145</b>
1 Agriculture and Allied Activities (i to xi)	69	—	69	124	—	124	512	—	512	92	—	92
i) Crop Husbandry	-5	—	-5	—	—	—	—	—	—	—	—	—
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	50	—	50	8	—	8	77	—	77	8	—	8
iv) Dairy Development	—	—	—	4	—	4	4	—	4	2	—	2
v) Fisheries	—	—	—	44	—	44	—	—	—	—	—	—
vi) Forestry and Wild Life	—	—	—	—	—	—	—	—	—	—	—	—
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	126	—	126	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	24	—	24	62	—	62	305	—	305	82	—	82
xi) Others @	—	—	—	6	—	6	—	—	—	—	—	—
2 Rural Development	18	—	18	10	—	10	2,014	—	2,014	14	—	14
3 Special Area Programmes of which : Hill Areas	334	—	334	597	—	597	1,099	—	1,099	210	—	210
4 Major and Medium Irrigation and Flood Control	2,222	—	2,222	3,769	—	3,769	5,853	—	5,853	3,345	—	3,345
5 Energy	1,644	—	1,644	6,737	—	6,737	8,817	—	8,817	6,340	—	6,340
6 Industry and Minerals (i to iv)	740	—	740	5,040	—	5,040	5,599	670	6,269	4,165	—	4,165
i) Village and Small Industries	15	—	15	5,035	—	5,035	4,230	670	4,900	4,145	—	4,145
ii) Iron and Steel Industries	22	—	22	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	703	—	703	5	—	5	1,369	—	1,369	20	—	20
7 Transport (i + ii)	3,035	—	3,035	2,052	—	2,052	3,750	1,433	5,183	1,874	3	1,877
i) Roads and Bridges	3,033	—	3,033	2,038	—	2,038	3,750	3	3,753	1,874	3	1,877
ii) Others **	2	—	2	14	—	14	—	1,430	1,430	—	—	—
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**  
**MANIPUR**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A140

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	15	—	15	148	—	148	187	—	187	101	—	101
i) Tourism	15	—	15	148	—	148	187	—	187	101	—	101
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental (General Services)</b>	<b>519</b>	<b>—</b>	<b>519</b>	<b>479</b>	<b>—</b>	<b>479</b>	<b>2,953</b>	<b>—</b>	<b>2,953</b>	<b>625</b>	<b>—</b>	<b>625</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>219</b>	<b>219</b>	<b>—</b>	<b>5,459</b>	<b>5,459</b>	<b>—</b>	<b>5,506</b>	<b>5,506</b>	<b>—</b>	<b>4,142</b>	<b>4,142</b>
1 Market Loans	—	—	—	—	1,505	1,505	—	1,505	1,505	—	1,400	1,400
2 Loans from L.I.C.	—	2	2	—	884	884	—	109	109	—	105	105
3 Loans from NABARD	—	—	—	—	—	—	—	—	—	—	—	—
4 Loans from National Co-operative Development Corporation	—	160	160	—	150	150	—	—	—	—	—	—
5 Others	—	56	56	—	2,920	2,920	—	3,892	3,892	—	2,637	2,637
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>57,785</b>	<b>57,785</b>	<b>—</b>	<b>42,654</b>	<b>42,654</b>	<b>—</b>	<b>51,447</b>	<b>51,447</b>	<b>—</b>	<b>53,060</b>	<b>53,060</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>145</b>	<b>10</b>	<b>155</b>	<b>1,327</b>	<b>40</b>	<b>1,367</b>	<b>1,566</b>	<b>15</b>	<b>1,581</b>	<b>1,266</b>	<b>15</b>	<b>1,281</b>
<b>1 Developmental Purposes (a + b)</b>	<b>145</b>	<b>—</b>	<b>145</b>	<b>1,327</b>	<b>25</b>	<b>1,352</b>	<b>1,566</b>	<b>—</b>	<b>1,566</b>	<b>1,266</b>	<b>—</b>	<b>1,266</b>
<b>(a) Social Services (1 to 4)</b>	<b>63</b>	<b>—</b>	<b>63</b>	<b>1,139</b>	<b>25</b>	<b>1,164</b>	<b>1,161</b>	<b>—</b>	<b>1,161</b>	<b>1,161</b>	<b>—</b>	<b>1,161</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	1,136	—	1,136	1,136	—	1,136	1,136	—	1,136
3 Government Servants(Housing)	10	—	10	—	25	25	25	—	25	25	—	25
4 Others	53	—	53	3	—	3	—	—	—	—	—	—
<b>(b) Economic Services (1 to 9)</b>	<b>81</b>	<b>—</b>	<b>81</b>	<b>188</b>	<b>—</b>	<b>188</b>	<b>405</b>	<b>—</b>	<b>405</b>	<b>105</b>	<b>—</b>	<b>105</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	—	—	—	48	—	48	350	—	350	50	—	50
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	—	—	—	—	—	—	—	—	—	—	—	—
7 Village and Small Industries	81	—	81	140	—	140	5	—	5	5	—	5
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	—	—	—	—	—	—	50	—	50	50	—	50
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>10</b>	<b>10</b>	<b>—</b>	<b>15</b>	<b>15</b>	<b>—</b>	<b>15</b>	<b>15</b>	<b>—</b>	<b>15</b>	<b>15</b>
(a) Government Servants (other than Housing)	—	10	10	—	15	15	—	15	15	—	15	15
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>35,777</b>			<b>-3,319</b>			<b>6,712</b>			<b>8,009</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-8,711</b>			<b>-2,576</b>			<b>-27,968</b>			<b>-18,219</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>27,066</b>			<b>-5,895</b>			<b>-21,256</b>			<b>-10,210</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-16,415</b>			<b>-5,895</b>			<b>-21,256</b>			<b>-10,210</b>
(a) Opening Balance			-17,185			-41,357			-36,771			-58,027
(b) Closing Balance			-33,600			-47,252			-58,027			-68,237
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			—			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>43,481</b>			—			—			—

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### MEGHALAYA

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>23,650</b>	<b>14,755</b>	<b>38,405</b>	<b>38,989</b>	<b>9,172</b>	<b>48,161</b>	<b>38,989</b>	<b>17,039</b>	<b>56,028</b>	<b>31,123</b>	<b>9,386</b>	<b>40,509</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>17,935</b>	<b>670</b>	<b>18,605</b>	<b>28,945</b>	—	<b>28,945</b>	<b>28,945</b>	—	<b>28,945</b>	<b>28,229</b>	—	<b>28,229</b>
<b>1 Developmental (a + b)</b>	<b>17,905</b>	—	<b>17,905</b>	<b>27,547</b>	—	<b>27,547</b>	<b>27,547</b>	—	<b>27,547</b>	<b>27,747</b>	—	<b>27,747</b>
<b>(a) Social Services (1 to 9)</b>	<b>6,803</b>	—	<b>6,803</b>	<b>13,308</b>	—	<b>13,308</b>	<b>13,308</b>	—	<b>13,308</b>	<b>13,397</b>	—	<b>13,397</b>
1 Education, Sports, Art and Culture	155	—	155	92	—	92	92	—	92	222	—	222
2 Medical and public health	1,189	—	1,189	1,296	—	1,296	1,296	—	1,296	1,259	—	1,259
3 Family Welfare	—	—	—	80	—	80	80	—	80	120	—	120
4 Water supply and sanitation	5,003	—	5,003	8,877	—	8,877	8,877	—	8,877	8,493	—	8,493
5 Housing	94	—	94	496	—	496	496	—	496	685	—	685
6 Urban development	168	—	168	1,705	—	1,705	1,705	—	1,705	1,758	—	1,758
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	—	—	—	—	—	—	—	—	—	—	—	—
8 Social Security and Welfare	194	—	194	762	—	762	762	—	762	851	—	851
9 Others *	—	—	—	—	—	—	—	—	—	9	—	9
<b>(b) Economic Services (1 to 10)</b>	<b>11,102</b>	—	<b>11,102</b>	<b>14,239</b>	—	<b>14,239</b>	<b>14,239</b>	—	<b>14,239</b>	<b>14,350</b>	—	<b>14,350</b>
1 Agriculture and Allied Activities (i to xi)	499	—	499	1,140	—	1,140	1,140	—	1,140	794	—	794
i) Crop Husbandry	14	—	14	24	—	24	24	—	24	28	—	28
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	3	—	3	6	—	6	6	—	6	6	—	6
vi) Forestry and Wild Life	—	—	—	353	—	353	353	—	353	85	—	85
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	477	—	477	744	—	744	744	—	744	661	—	661
xi) Others @	5	—	5	13	—	13	13	—	13	14	—	14
2 Rural Development	14	—	14	313	—	313	313	—	313	350	—	350
3 Special Area Programmes <i>of which</i> : Hill Areas	668	—	668	4,210	—	4,210	4,210	—	4,210	3,180	—	3,180
4 Major and Medium Irrigation and Flood Control	661	—	661	841	—	841	841	—	841	922	—	922
5 Energy	—	—	—	—	—	—	—	—	—	—	—	—
6 Industry and Minerals (i to iv)	520	—	520	720	—	720	720	—	720	533	—	533
i) Village and Small Industries	20	—	20	210	—	210	210	—	210	223	—	223
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	10	—	10	10	—	10	10	—	10
iv) Others #	500	—	500	500	—	500	500	—	500	300	—	300
7 Transport (i + ii)	8,740	—	8,740	6,969	—	6,969	6,969	—	6,969	8,523	—	8,523
i) Roads and Bridges	8,540	—	8,540	6,594	—	6,594	6,594	—	6,594	8,209	—	8,209
ii) Others **	200	—	200	375	—	375	375	—	375	314	—	314
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A141

Appendix



**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**MIZORAM**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>20,439</b>	<b>6,948</b>	<b>27,387</b>	<b>16,314</b>	<b>4,821</b>	<b>21,135</b>	<b>40,379</b>	<b>12,051</b>	<b>52,430</b>	<b>22,871</b>	<b>5,788</b>	<b>28,659</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>16,977</b>	<b>1,820</b>	<b>18,797</b>	<b>12,714</b>	—	<b>12,714</b>	<b>36,907</b>	<b>122</b>	<b>37,029</b>	<b>19,271</b>	—	<b>19,271</b>
<b>1 Developmental (a + b)</b>	<b>16,124</b>	<b>1,820</b>	<b>17,944</b>	<b>11,592</b>	—	<b>11,592</b>	<b>35,419</b>	<b>122</b>	<b>35,541</b>	<b>18,665</b>	—	<b>18,665</b>
(a) <b>Social Services (1 to 9)</b>	<b>5,644</b>	<b>1,771</b>	<b>7,415</b>	<b>3,951</b>	—	<b>3,951</b>	<b>12,900</b>	<b>122</b>	<b>13,022</b>	<b>3,163</b>	—	<b>3,163</b>
1 Education, Sports, Art and Culture	548	—	548	594	—	594	640	122	762	657	—	657
2 Medical and public health	380	—	380	58	—	58	1,386	—	1,386	18	—	18
3 Family Welfare	30	—	30	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	2,555	1,771	4,326	1,708	—	1,708	5,709	—	5,709	1,998	—	1,998
5 Housing	834	—	834	383	—	383	858	—	858	200	—	200
6 Urban development	1,023	—	1,023	943	—	943	3,676	—	3,676	49	—	49
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	—	—	—	—	—	—	—	—	—	—	—	—
8 Social Security and Welfare	252	—	252	240	—	240	616	—	616	241	—	241
9 Others *	22	—	22	25	—	25	15	—	15	—	—	—
(b) <b>Economic Services (1 to 10)</b>	<b>10,480</b>	<b>49</b>	<b>10,529</b>	<b>7,641</b>	—	<b>7,641</b>	<b>22,519</b>	—	<b>22,519</b>	<b>15,502</b>	—	<b>15,502</b>
1 Agriculture and Allied Activities (i to xi)	1,339	49	1,388	230	—	230	1,070	—	1,070	195	—	195
i) Crop Husbandry	260	—	260	20	—	20	188	—	188	40	—	40
ii) Soil and Water Conservation	90	—	90	—	—	—	110	—	110	—	—	—
iii) Animal Husbandry	121	—	121	49	—	49	49	—	49	—	—	—
iv) Dairy Development	9	—	9	—	—	—	—	—	—	—	—	—
v) Fisheries	21	—	21	—	—	—	102	—	102	—	—	—
vi) Forestry and Wild Life	619	—	619	1	—	1	353	—	353	1	—	1
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	12	49	61	16	—	16	16	—	16	13	—	13
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	26	—	26	5	—	5	5	—	5	—	—	—
xi) Others @	181	—	181	139	—	139	247	—	247	141	—	141
2 Rural Development	82	—	82	4	—	4	28	—	28	3	—	3
3 Special Area Programmes of which : Hill Areas	1,870	—	1,870	821	—	821	2,542	—	2,542	808	—	808
4 Major and Medium Irrigation and Flood Control	370	—	370	364	—	364	1,172	—	1,172	361	—	361
5 Energy	3,149	—	3,149	3,089	—	3,089	6,471	—	6,471	3,695	—	3,695
6 Industry and Minerals (i to iv)	184	—	184	184	—	184	184	—	184	184	—	184
i) Village and Small Industries	184	—	184	184	—	184	184	—	184	184	—	184
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	3,239	—	3,239	2,910	—	2,910	10,697	—	10,697	10,256	—	10,256
i) Roads and Bridges	2,911	—	2,911	2,651	—	2,651	10,372	—	10,372	10,095	—	10,095
ii) Others **	328	—	328	259	—	259	325	—	325	161	—	161
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A143

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**MIZORAM**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A144

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	247	—	247	39	—	39	355	—	355	—	—	—
i) Tourism	247	—	247	39	—	39	355	—	355	—	—	—
ii) Others @@	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental (General Services)</b>	<b>853</b>	<b>—</b>	<b>853</b>	<b>1,122</b>	<b>—</b>	<b>1,122</b>	<b>1,488</b>	<b>—</b>	<b>1,488</b>	<b>606</b>	<b>—</b>	<b>606</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>1,702</b>	<b>1,702</b>	<b>—</b>	<b>2,412</b>	<b>2,412</b>	<b>—</b>	<b>2,742</b>	<b>2,742</b>	<b>—</b>	<b>3,557</b>	<b>3,557</b>
1 Market Loans	—	—	—	—	500	500	—	500	500	—	1,000	1,000
2 Loans from L.I.C.	—	726	726	—	752	752	—	973	973	—	1,061	1,061
3 Loans from NABARD	—	247	247	—	411	411	—	411	411	—	689	689
4 Loans from National Co-operative Development Corporation	—	136	136	—	136	136	—	137	137	—	137	137
5 Others	—	593	593	—	613	613	—	721	721	—	670	670
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>3,416</b>	<b>3,416</b>	<b>—</b>	<b>1,894</b>	<b>1,894</b>	<b>—</b>	<b>8,437</b>	<b>8,437</b>	<b>—</b>	<b>1,681</b>	<b>1,681</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>3,462</b>	<b>10</b>	<b>3,472</b>	<b>3,600</b>	<b>515</b>	<b>4,115</b>	<b>3,472</b>	<b>750</b>	<b>4,222</b>	<b>3,600</b>	<b>550</b>	<b>4,150</b>
<b>1 Developmental Purposes (a + b)</b>	<b>3,462</b>	<b>—</b>	<b>3,462</b>	<b>3,600</b>	<b>—</b>	<b>3,600</b>	<b>3,472</b>	<b>200</b>	<b>3,672</b>	<b>3,600</b>	<b>—</b>	<b>3,600</b>
(a) <b>Social Services ( 1 to 4)</b>	<b>3,443</b>	<b>—</b>	<b>3,443</b>	<b>3,600</b>	<b>—</b>	<b>3,600</b>	<b>3,471</b>	<b>—</b>	<b>3,472</b>	<b>3,600</b>	<b>—</b>	<b>3,600</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	3,443	—	3,443	3,600	—	3,600	3,471	—	3,472	3,600	—	3,600
3 Government Servants(Housing)	—	—	—	—	—	—	—	—	—	—	—	—
4 Others	—	—	—	—	—	—	—	—	—	—	—	—
(b) <b>Economic Services (1 to 9)</b>	<b>19</b>	<b>—</b>	<b>19</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>200</b>	<b>201</b>	<b>—</b>	<b>—</b>	<b>—</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	19	—	19	—	—	—	1	—	1	—	—	—
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	—	—	—	—	—	—	—	—	—	—	—	—
7 Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	—	—	—	—	—	—	—	200	200	—	—	—
<b>2. Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>10</b>	<b>10</b>	<b>—</b>	<b>515</b>	<b>515</b>	<b>—</b>	<b>550</b>	<b>550</b>	<b>—</b>	<b>550</b>	<b>550</b>
(a) Government Servants (other than Housing)	—	—	—	—	500	500	—	500	500	—	550	550
(b) Miscellaneous	—	10	10	—	15	15	—	50	50	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>16,466</b>			<b>3,268</b>			<b>-12,297</b>			<b>620</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-10,934</b>			<b>-12,945</b>			<b>-3,238</b>			<b>-14,466</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>5,532</b>			<b>-9,677</b>			<b>-15,535</b>			<b>-13,846</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-4,198</b>			<b>-9,677</b>			<b>-15,535</b>			<b>-13,846</b>
(a) Opening Balance			-11,873			-16,961			-16,071			-31,605
(b) Closing Balance			-16,071			-26,638			-31,606			-45,451
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>4,753</b>			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>4,977</b>			—			—			—

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### NAGALAND

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>34,188</b>	<b>6,873</b>	<b>41,061</b>	<b>54,541</b>	<b>9,249</b>	<b>63,790</b>	<b>52,870</b>	<b>7,710</b>	<b>60,580</b>	<b>55,065</b>	<b>20,821</b>	<b>75,886</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>33,992</b>	<b>78</b>	<b>34,070</b>	<b>54,412</b>	<b>232</b>	<b>54,644</b>	<b>52,441</b>	<b>485</b>	<b>52,926</b>	<b>55,065</b>	<b>389</b>	<b>55,454</b>
<b>1 Developmental (a + b)</b>	<b>31,513</b>	<b>78</b>	<b>31,591</b>	<b>48,134</b>	<b>232</b>	<b>48,366</b>	<b>47,361</b>	<b>485</b>	<b>47,846</b>	<b>46,871</b>	<b>389</b>	<b>47,260</b>
<b>(a) Social Services (1 to 9)</b>	<b>14,891</b>	<b>—</b>	<b>14,891</b>	<b>23,912</b>	<b>—</b>	<b>23,912</b>	<b>20,430</b>	<b>—</b>	<b>20,430</b>	<b>20,117</b>	<b>—</b>	<b>20,117</b>
1 Education, Sports, Art and Culture	973	—	973	1,584	—	1,584	1,913	—	1,913	2,069	—	2,069
2 Medical and public health	828	—	828	5,069	—	5,069	1,587	—	1,587	4,580	—	4,580
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	8,094	—	8,094	6,372	—	6,372	8,009	—	8,009	6,329	—	6,329
5 Housing	3,719	—	3,719	3,482	—	3,482	4,046	—	4,046	3,776	—	3,776
6 Urban development	475	—	475	6,413	—	6,413	3,711	—	3,711	2,116	—	2,116
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	—	—	—	—	—	—	—	—	—	—	—	—
8 Social Security and Welfare	553	—	553	406	—	406	556	—	556	809	—	809
9 Others *	249	—	249	586	—	586	608	—	608	438	—	438
<b>(b) Economic Services (1 to 10)</b>	<b>16,622</b>	<b>78</b>	<b>16,700</b>	<b>24,222</b>	<b>232</b>	<b>24,454</b>	<b>26,931</b>	<b>485</b>	<b>27,416</b>	<b>26,754</b>	<b>389</b>	<b>27,143</b>
1 Agriculture and Allied Activities (i to xi)	1,210	78	1,288	1,800	232	2,032	2,382	485	2,867	1,771	9	1,780
i) Crop Husbandry	505	—	505	795	—	795	794	—	794	855	—	855
ii) Soil and Water Conservation	13	—	13	10	—	10	10	—	10	10	—	10
iii) Animal Husbandry	—	—	—	68	—	68	53	—	53	37	—	37
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	30	—	30	177	—	177	177	—	177	184	—	184
vi) Forestry and Wild Life	178	—	178	159	—	159	277	—	277	201	—	201
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	88	78	166	385	232	617	481	485	966	150	9	159
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	396	—	396	206	—	206	590	—	590	334	—	334
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	20	—	20	25	—	25	25	—	25	—	—	—
3 Special Area Programmes of which : Hill Areas	1,013	—	1,013	4,135	—	4,135	5,434	—	5,434	9,995	—	9,995
4 Major and Medium Irrigation and Flood Control	520	—	520	1	—	1	1	—	1	160	—	160
5 Energy	7,426	—	7,426	7,999	—	7,999	8,377	—	8,377	5,651	—	5,651
6 Industry and Minerals (i to iv)	1,744	—	1,744	2,155	—	2,155	3,111	—	3,111	1,319	—	1,319
i) Village and Small Industries	34	—	34	60	—	60	60	—	60	79	—	79
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	299	—	299	813	—	813	813	—	813	449	—	449
iv) Others #	1,411	—	1,411	1,282	—	1,282	2,238	—	2,238	791	—	791
7 Transport (i + ii)	4,668	—	4,668	8,038	—	8,038	7,569	—	7,569	7,763	380	8,143
i) Roads and Bridges	3,983	—	3,983	7,583	—	7,583	6,921	—	6,921	7,108	380	7,488
ii) Others **	685	—	685	455	—	455	648	—	648	655	—	655
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	2	—	2	12	—	12	12	—	12	50	—	50

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### NAGALAND

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A146

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	19	—	19	57	—	57	20	—	20	45	—	45
i) Tourism	12	—	12	37	—	37	—	—	—	—	—	—
ii) Others @@	7	—	7	20	—	20	20	—	20	45	—	45
<b>2 Non-Developmental (General Services)</b>	<b>2,479</b>	<b>—</b>	<b>2,479</b>	<b>6,278</b>	<b>—</b>	<b>6,278</b>	<b>5,080</b>	<b>—</b>	<b>5,080</b>	<b>8,194</b>	<b>—</b>	<b>8,194</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>4,266</b>	<b>4,266</b>	<b>—</b>	<b>6,155</b>	<b>6,155</b>	<b>—</b>	<b>6,344</b>	<b>6,344</b>	<b>—</b>	<b>6,979</b>	<b>6,979</b>
1 Market Loans	—	1,060	1,060	—	1,980	1,980	—	1,980	1,980	—	2,464	2,464
2 Loans from L.I.C.	—	345	345	—	501	501	—	434	434	—	450	450
3 Loans from NABARD	—	54	54	—	182	182	—	182	182	—	182	182
4 Loans from National Co-operative Development Corporation	—	—	—	—	300	300	—	333	333	—	350	350
5 Others	—	2,807	2,807	—	3,192	3,192	—	3,415	3,415	—	3,533	3,533
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>2,491</b>	<b>2,491</b>	<b>—</b>	<b>2,591</b>	<b>2,591</b>	<b>—</b>	<b>509</b>	<b>509</b>	<b>—</b>	<b>13,182</b>	<b>13,182</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>196</b>	<b>38</b>	<b>234</b>	<b>129</b>	<b>271</b>	<b>400</b>	<b>429</b>	<b>372</b>	<b>801</b>	<b>—</b>	<b>271</b>	<b>271</b>
<b>1 Developmental Purposes (a + b)</b>	<b>196</b>	<b>38</b>	<b>234</b>	<b>129</b>	<b>22</b>	<b>151</b>	<b>429</b>	<b>23</b>	<b>452</b>	<b>—</b>	<b>22</b>	<b>22</b>
<b>(a) Social Services (1 to 4)</b>	<b>—</b>	<b>38</b>	<b>38</b>	<b>—</b>	<b>22</b>	<b>22</b>	<b>—</b>	<b>23</b>	<b>23</b>	<b>—</b>	<b>22</b>	<b>22</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	—	38	38	—	22	22	—	23	23	—	22	22
4 Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 9)</b>	<b>196</b>	<b>—</b>	<b>196</b>	<b>129</b>	<b>—</b>	<b>129</b>	<b>429</b>	<b>—</b>	<b>429</b>	<b>—</b>	<b>—</b>	<b>—</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	196	—	196	129	—	129	429	—	429	—	—	—
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	—	—	—	—	—	—	—	—	—	—	—	—
7 Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>249</b>	<b>249</b>	<b>—</b>	<b>349</b>	<b>349</b>	<b>—</b>	<b>249</b>	<b>249</b>
(a) Government Servants (other than Housing)	—	—	—	—	249	249	—	349	349	—	249	249
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>42,829</b>			<b>-31,863</b>			<b>-23,740</b>			<b>-22,182</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-10,744</b>			<b>22,876</b>			<b>9,867</b>			<b>20,149</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>32,085</b>			<b>-8,987</b>			<b>-13,873</b>			<b>-2,033</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-13,682</b>			<b>-9,987</b>			<b>-15,451</b>			<b>-4,796</b>
(a) Opening Balance			-3,017			11,834			11,834			-19,684
(b) Closing Balance			-16,699			1,847			-3,617			-24,480
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>24,527</b>			<b>1,000</b>			<b>1,578</b>			<b>2,763</b>
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>21,240</b>			<b>—</b>			<b>—</b>			<b>—</b>



**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**ORISSA**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>121,853</b>	<b>203,340</b>	<b>325,193</b>	<b>164,270</b>	<b>119,988</b>	<b>284,258</b>	<b>240,996</b>	<b>274,645</b>	<b>515,641</b>	<b>121,526</b>	<b>290,074</b>	<b>411,600</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>99,281</b>	<b>8,127</b>	<b>107,408</b>	<b>121,464</b>	<b>6,644</b>	<b>128,108</b>	<b>93,198</b>	<b>6,626</b>	<b>99,824</b>	<b>94,441</b>	<b>7,506</b>	<b>101,947</b>
<b>1 Developmental (a + b)</b>	<b>98,375</b>	<b>7,053</b>	<b>105,428</b>	<b>120,260</b>	<b>714</b>	<b>120,974</b>	<b>91,001</b>	<b>688</b>	<b>91,689</b>	<b>93,277</b>	<b>1,191</b>	<b>94,468</b>
<b>(a) Social Services (1 to 9)</b>	<b>13,913</b>	<b>2,176</b>	<b>16,089</b>	<b>22,027</b>	<b>670</b>	<b>22,697</b>	<b>22,999</b>	<b>660</b>	<b>23,659</b>	<b>18,860</b>	<b>897</b>	<b>19,757</b>
1 Education, Sports, Art and Culture	1,946	19	1,965	7,159	10	7,169	7,336	10	7,346	235	10	245
2 Medical and public health	3,782	—	3,782	4,470	—	4,470	5,035	—	5,035	6,446	—	6,446
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	4,514	—	4,514	7,175	—	7,175	6,903	—	6,903	8,918	—	8,918
5 Housing	2,747	2,157	4,904	2,151	660	2,811	2,514	650	3,164	2,680	887	3,567
6 Urban development	37	—	37	80	—	80	220	—	220	50	—	50
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	887	—	887	992	—	992	991	—	991	531	—	531
8 Social Security and Welfare	—	—	—	—	—	—	—	—	—	—	—	—
9 Others *	—	—	—	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 10)</b>	<b>84,462</b>	<b>4,877</b>	<b>89,339</b>	<b>98,233</b>	<b>44</b>	<b>98,277</b>	<b>68,002</b>	<b>28</b>	<b>68,030</b>	<b>74,417</b>	<b>294</b>	<b>74,711</b>
1 Agriculture and Allied Activities (i to xi)	4,307	1,612	5,919	4,129	—	4,129	4,051	—	4,051	4,590	—	4,590
i) Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	266	—	266	108	—	108	108	—	108	194	—	194
vi) Forestry and Wild Life	1,663	1,612	3,275	2,631	—	2,631	2,531	—	2,531	3,225	—	3,225
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	500	—	500	—	—	—	22	—	22	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	1,878	—	1,878	1,390	—	1,390	1,390	—	1,390	1,171	—	1,171
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	—	—	—	—	—	—	—	—	—	—	—	—
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	51,357	—	51,357	49,508	—	49,508	38,811	—	38,811	43,194	—	43,194
5 Energy	—	—	—	1,000	—	1,000	1,000	—	1,000	1	—	1
6 Industry and Minerals (i to iv)	761	-711	50	1,515	—	1,515	15	—	15	1,514	—	1,514
i) Village and Small Industries	-1	—	-1	1,507	—	1,507	7	—	7	1,504	—	1,504
ii) Iron and Steel Industries	762	—	762	8	—	8	8	—	8	10	—	10
iii) Non-Ferrous Mining and Metallurgical Industries	—	-711	-711	—	—	—	—	—	—	—	—	—
iv) Others #	—	—	—	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	26,956	3,928	30,884	41,682	15	41,697	23,814	—	23,814	24,249	265	24,514
i) Roads and Bridges	26,318	3,928	30,246	41,511	—	41,511	23,451	—	23,451	23,896	265	24,161
ii) Others **	638	—	638	171	15	186	363	—	363	353	—	353
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A147

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**ORISSA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A148

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	1,081	48	1,129	399	29	428	311	28	339	869	29	898
i) Tourism	236	—	236	299	—	299	211	—	211	769	—	769
ii) Others @@	845	48	893	100	29	129	100	28	128	100	29	129
<b>2 Non-Developmental (General Services)</b>	906	1,074	<b>1,980</b>	<b>1,204</b>	<b>5,930</b>	<b>7,134</b>	<b>2,197</b>	<b>5,938</b>	<b>8,135</b>	<b>1,164</b>	<b>6,315</b>	<b>7,479</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	—	<b>20,820</b>	<b>20,820</b>	—	<b>43,162</b>	<b>43,162</b>	—	<b>42,619</b>	<b>42,619</b>	—	<b>46,541</b>	<b>46,541</b>
1 Market Loans	—	9,421	9,421	—	30,020	30,020	—	30,020	30,020	—	29,925	29,925
2 Loans from L.I.C.	—	342	342	—	451	451	—	451	451	—	453	453
3 Loans from NABARD	—	9,881	9,881	—	8,927	8,927	—	8,584	8,584	—	10,666	10,666
4 Loans from National Co-operative Development Corporation	—	265	265	—	269	269	—	269	269	—	390	390
5 Others	—	911	911	—	3,495	3,495	—	3,295	3,295	—	5,107	5,107
<i>of which : Land Compensation Bonds</i>	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	—	<b>162,641</b>	<b>162,641</b>	—	<b>52,859</b>	<b>52,859</b>	—	<b>206,892</b>	<b>206,892</b>	—	<b>213,718</b>	<b>213,718</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>22,572</b>	<b>11,752</b>	<b>34,324</b>	<b>42,806</b>	<b>17,323</b>	<b>60,129</b>	<b>147,798</b>	<b>18,508</b>	<b>166,306</b>	<b>27,085</b>	<b>22,309</b>	<b>49,394</b>
<b>1 Developmental Purposes (a + b)</b>	<b>22,572</b>	<b>6,192</b>	<b>28,764</b>	<b>42,806</b>	<b>12,100</b>	<b>54,906</b>	<b>147,798</b>	<b>12,000</b>	<b>159,798</b>	<b>27,085</b>	<b>12,292</b>	<b>39,377</b>
<b>(a) Social Services ( 1 to 4)</b>	<b>443</b>	<b>6,192</b>	<b>6,635</b>	<b>613</b>	<b>12,100</b>	<b>12,713</b>	<b>572</b>	<b>12,000</b>	<b>12,572</b>	<b>607</b>	<b>12,282</b>	<b>12,889</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	150	—	150	109	—	109	110	—	110	102	—	102
3 Government Servants(Housing)	—	6,192	6,192	—	12,100	12,100	—	12,000	12,000	—	12,282	12,282
4 Others	293	—	293	504	—	504	462	—	462	505	—	505
<b>(b) Economic Services (1 to 9)</b>	<b>22,129</b>	—	<b>22,129</b>	<b>42,193</b>	—	<b>42,193</b>	<b>147,226</b>	—	<b>147,226</b>	<b>26,478</b>	<b>10</b>	<b>26,488</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	93	—	93	491	—	491	491	—	491	421	—	421
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	20,222	—	20,222	41,620	—	41,620	146,464	—	146,464	25,970	—	25,970
7 Village and Small Industries	—	—	—	2	—	2	2	—	2	2	—	2
8 Other Industries and Minerals	1,110	—	1,110	10	—	10	130	—	130	15	—	15
9 Others	704	—	704	70	—	70	139	—	139	70	10	80
<b>2 Non-Developmental Purposes (a + b)</b>	—	<b>5,560</b>	<b>5,560</b>	—	<b>5,223</b>	<b>5,223</b>	—	<b>6,508</b>	<b>6,508</b>	—	<b>10,017</b>	<b>10,017</b>
(a) Government Servants (other than Housing)	—	853	853	—	2,523	2,523	—	2,523	2,523	—	2,517	2,517
(b) Miscellaneous	—	4,707	4,707	—	2,700	2,700	—	3,985	3,985	—	7,500	7,500
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>219,560</b>			<b>246,578</b>			<b>204,436</b>			<b>262,080</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-157,591</b>			<b>-267,578</b>			<b>-296,265</b>			<b>-262,080</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>61,969</b>			<b>-21,000</b>			<b>-91,829</b>			—
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-17,337</b>			<b>-21,000</b>			<b>-91,789</b>			—
(a) Opening Balance			3,465			-60,352			-35,722			-34,369
(b) Closing Balance			-13,872			-81,352			-127,511			-34,369
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>-157</b>			—			<b>-40</b>			—
<b>F Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI(net)</b>			<b>79,463</b>			—			—			—

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**PUNJAB**

(Rs Lakh)

A149

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>98,830</b>	<b>152,315</b>	<b>251,145</b>	<b>152,781</b>	<b>294,518</b>	<b>447,299</b>	<b>90,661</b>	<b>481,168</b>	<b>571,829</b>	<b>179,604</b>	<b>508,553</b>	<b>688,158</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>89,035</b>	<b>-47,645</b>	<b>41,389</b>	<b>137,410</b>	<b>65,249</b>	<b>202,659</b>	<b>83,122</b>	<b>58,548</b>	<b>141,670</b>	<b>166,976</b>	<b>79,765</b>	<b>246,741</b>
<b>1 Developmental (a + b)</b>	<b>87,051</b>	<b>-47,719</b>	<b>39,331</b>	<b>135,242</b>	<b>65,172</b>	<b>200,414</b>	<b>79,256</b>	<b>51,959</b>	<b>131,215</b>	<b>161,419</b>	<b>73,737</b>	<b>235,156</b>
<b>(a) Social Services (1 to 9)</b>	<b>1,607</b>	<b>4</b>	<b>1,611</b>	<b>17,264</b>	<b>2</b>	<b>17,266</b>	<b>19,708</b>	<b>940</b>	<b>20,647</b>	<b>34,283</b>	<b>858</b>	<b>35,141</b>
1 Education, Sports, Art and Culture	92	—	92	2,389	—	2,389	10,425	4	10,429	20,037	6	20,043
2 Medical and public health	13	—	13	1,642	—	1,642	4,255	532	4,788	2,103	532	2,635
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	—	—	—	—	—	—	—	150	150	—	300	300
5 Housing	—	2	2	302	2	304	—	—	—	—	—	—
6 Urban development	1,295	2	1,297	12,386	—	12,386	4,931	37	4,968	10,885	20	10,905
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	200	—	200	493	—	493	96	—	96	492	—	492
8 Social Security and Welfare	1	—	1	40	—	40	—	4	4	366	—	366
9 Others *	6	—	6	12	—	12	—	212	212	400	—	400
<b>(b) Economic Services (1 to 10)</b>	<b>85,443</b>	<b>-47,723</b>	<b>37,720</b>	<b>117,978</b>	<b>65,170</b>	<b>183,148</b>	<b>59,548</b>	<b>51,019</b>	<b>110,567</b>	<b>127,136</b>	<b>72,878</b>	<b>200,015</b>
1 Agriculture and Allied Activities (i to xi)	1,448	-47,767	-46,319	5,804	25,073	30,877	3,784	6,839	10,623	6,473	22,377	28,850
i) Crop Husbandry	—	-30	-30	100	100	200	—	115	115	100	—	100
ii) Soil and Water Conservation	—	—	—	—	—	—	326	2	327	675	37	712
iii) Animal Husbandry	—	—	—	11	—	11	384	—	384	792	—	792
iv) Dairy Development	—	-214	-214	—	—	—	—	—	—	—	—	—
v) Fisheries	—	—	—	—	—	—	—	—	—	50	—	50
vi) Forestry and Wild Life	1,746	—	1,746	3,533	—	3,533	1,420	—	1,420	2,735	—	2,735
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	-47,523	-47,523	—	24,973	24,973	—	6,722	6,722	—	22,340	22,340
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	-298	—	-298	2,160	—	2,160	1,654	—	1,654	2,121	—	2,121
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	3,317	—	3,317	4,078	—	4,078	6,908	1,215	8,123	11,543	1,215	12,758
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	34,950	—	34,950	36,585	—	36,585	18,319	1,122	19,441	22,212	6,623	28,835
5 Energy	18,096	—	18,096	6,760	40,000	46,760	6,840	40,000	46,840	6,866	40,000	46,866
6 Industry and Minerals (i to iv)	688	—	688	245	97	342	30	30	61	183	27	210
i) Village and Small Industries	688	—	688	245	—	245	30	29	60	183	26	209
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	1	1	—	1	1
iv) Others #	—	—	—	—	97	97	—	—	—	—	—	—
7 Transport (i + ii)	15,289	44	15,333	17,702	—	17,702	5,274	1,812	7,086	42,896	2,636	45,531
i) Roads and Bridges	15,328	44	15,372	17,701	—	17,701	5,177	—	5,177	40,201	803	41,003
ii) Others **	-39	—	-39	1	—	1	97	1,812	1,909	2,695	1,833	4,528
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	576	—	576	5,395	—	5,395	4,945	—	4,945	8,723	—	8,723

Appendix



**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**RAJASTHAN**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>214,525</b>	<b>238,051</b>	<b>452,576</b>	<b>366,946</b>	<b>173,080</b>	<b>540,026</b>	<b>423,780</b>	<b>305,448</b>	<b>729,228</b>	<b>457,583</b>	<b>498,736</b>	<b>956,319</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>195,651</b>	<b>7,102</b>	<b>202,753</b>	<b>336,960</b>	<b>7,445</b>	<b>344,405</b>	<b>337,271</b>	<b>6,740</b>	<b>344,011</b>	<b>410,986</b>	<b>6,342</b>	<b>417,328</b>
<b>1 Developmental (a + b)</b>	<b>192,506</b>	<b>6,089</b>	<b>198,595</b>	<b>335,034</b>	<b>6372</b>	<b>341,406</b>	<b>332,264</b>	<b>5,749</b>	<b>338,013</b>	<b>407,347</b>	<b>2995</b>	<b>410,342</b>
<b>(a) Social Services (1 to 9)</b>	<b>68,992</b>	<b>6,087</b>	<b>75,079</b>	<b>134,523</b>	<b>6,362</b>	<b>140,885</b>	<b>142,558</b>	<b>5,723</b>	<b>148,281</b>	<b>203,312</b>	<b>2,984</b>	<b>206,296</b>
1 Education, Sports, Art and Culture	1,932	—	1,932	4,463	—	4,463	3,189	—	3,189	4,076	—	4,076
2 Medical and public health	1,403	—	1,403	2,961	—	2,961	3,241	—	3,241	2,355	—	2,355
3 Family Welfare	2	—	2	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	58,552	1,692	60,244	81,672	2,000	83,672	63,168	1,700	64,868	104,875	1,700	106,575
5 Housing	550	4395	4,945	1,048	4,362	5,410	828	4,023	4,851	1,052	1,284	2,336
6 Urban development	—	—	—	37,353	—	37,353	65,217	—	65,217	84,936	—	84,936
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	4,733	—	4,733	5,388	—	5,388	5,861	—	5,861	5,300	—	5,300
8 Social Security and Welfare	798	—	798	1,123	—	1,123	961	—	961	592	—	592
9 Others *	1,022	—	1,022	515	—	515	93	—	93	126	—	126
<b>(b) Economic Services (1 to 10)</b>	<b>123,514</b>	<b>2</b>	<b>123,516</b>	<b>200,511</b>	<b>10</b>	<b>200,521</b>	<b>189,706</b>	<b>26</b>	<b>189,732</b>	<b>204,035</b>	<b>11</b>	<b>204,046</b>
1 Agriculture and Allied Activities (i to xi)	1,218	—	1,218	9,579	—	9,579	5,272	—	5,272	9,167	—	9,167
i) Crop Husbandry	-1	—	-1	45	—	45	37	—	37	22	—	22
ii) Soil and Water Conservation	1,068	—	1,068	1,468	—	1,468	1,234	—	1,234	1,411	—	1,411
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	—	—	—	27	—	27	23	—	23	40	—	40
vi) Forestry and Wild Life	153	—	153	7,188	—	7,188	3,680	—	3,680	7,285	—	7,285
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	1	—	1	20	—	20	11	—	11	30	—	30
x) Co-operation	2	—	2	831	—	831	287	—	287	379	—	379
xi) Others @	-5	—	-5	—	—	—	—	—	—	—	—	—
2 Rural Development	17,215	—	17,215	38,065	—	38,065	23,304	—	23,304	24,650	—	24,650
3 Special Area Programmes <i>of which</i> : Hill Areas	3,657	—	3,657	3,282	—	3,282	3,832	—	3,832	3,294	—	3,294
4 Major and Medium Irrigation and Flood Control	38,026	—	38,026	64,663	—	64,663	94,629	—	94,629	94,973	—	94,973
5 Energy	33,350	—	33,350	46,600	—	46,600	28,276	—	28,276	47,300	—	47,300
6. Industry and Minerals (i to iv)	113	—	113	2,333	—	2,333	2,636	—	2,636	1,604	—	1,604
i) Village and Small Industries	-4	—	-4	122	—	122	65	—	65	339	—	339
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	17	—	17	210	—	210	1,100	—	1,100	146	—	146
iv) Others #	100	—	100	2,001	—	2,001	1,471	—	1,471	1,119	—	1,119
7 Transport (i + ii)	29,138	—	29,138	34,251	—	34,251	28,306	—	28,306	19,269	—	19,269
i) Roads and Bridges	29,138	—	29,138	34,251	—	34,251	17,095	—	17,095	19,269	—	19,269
ii) Others **	—	—	—	—	—	—	11,211	—	11,211	—	—	—
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	3	—	3	63	—	63	30	—	30	18	—	18

A151

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**RAJASTHAN**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A152

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	794	2	796	1,675	10	1,685	3,421	26	3,447	3,760	11	3,771
i) Tourism	272	—	272	575	—	575	1,101	—	1,101	1,229	—	1,229
ii) Others @@	522	2	524	1,100	10	1,110	2,320	26	2,346	2,531	11	2,542
<b>2 Non-Developmental (General Services)</b>	<b>3,145</b>	<b>1,013</b>	<b>4,158</b>	<b>1,926</b>	<b>1,073</b>	<b>2,999</b>	<b>5,007</b>	<b>991</b>	<b>5,998</b>	<b>3,639</b>	<b>3,347</b>	<b>6,986</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>28,080</b>	<b>28,080</b>	<b>—</b>	<b>40,524</b>	<b>40,524</b>	<b>—</b>	<b>40,350</b>	<b>40,350</b>	<b>—</b>	<b>137,042</b>	<b>137,042</b>
1 Market Loans	—	11,910	11,910	—	24,854	24,854	—	24,854	24,854	—	31,427	31,427
2 Loans from L.I.C.	—	522	522	—	662	662	—	662	662	—	652	652
3 Loans from NABARD	—	9,304	9,304	—	11,057	11,057	—	11,153	11,153	—	83,098	83,098
4 Loans from National Co-operative Development Corporation	—	1,152	1,152	—	1,230	1,230	—	962	962	—	2,050	2,050
5 Others	—	5,192	5,192	—	2,721	2,721	—	2,719	2,719	—	19,815	19,815
<i>of which : Land Compensation Bonds</i>	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>193,962</b>	<b>193,962</b>	<b>—</b>	<b>112,934</b>	<b>112,934</b>	<b>—</b>	<b>250,704</b>	<b>250,704</b>	<b>—</b>	<b>353,005</b>	<b>353,005</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>18,874</b>	<b>8,907</b>	<b>27,781</b>	<b>29,986</b>	<b>12,177</b>	<b>42,163</b>	<b>86,509</b>	<b>7,654</b>	<b>94,163</b>	<b>46,597</b>	<b>2,347</b>	<b>48,944</b>
<b>1 Developmental Purposes (a + b)</b>	<b>18,874</b>	<b>7,919</b>	<b>26,793</b>	<b>29,986</b>	<b>7,556</b>	<b>37,542</b>	<b>86,509</b>	<b>6,904</b>	<b>93,413</b>	<b>46,597</b>	<b>2,347</b>	<b>48,944</b>
(a) Social Services (1 to 4)	23	7,319	7,342	284	7,011	7,295	2,260	5,467	7,727	285	—	285
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	284	—	284	284	—	284	285	—	285
3 Government Servants(Housing)	—	6,084	6,084	—	7,011	7,011	—	5,136	5,136	—	—	—
4 Others	23	1,235	1,258	—	—	—	1,976	331	2,307	—	—	—
(b) Economic Services (1 to 9)	18,851	600	19,451	29,702	545	30,247	84,249	1,437	85,686	46,312	2,347	48,659
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	4,558	587	5,145	674	545	1,219	644	1,095	1,739	692	345	1,037
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	14,285	—	14,285	28,900	—	28,900	83,478	—	83,478	45,600	—	45,600
7 Village and Small Industries	1	—	1	3	—	3	113	—	113	—	—	—
8 Other Industries and Minerals	—	—	—	125	—	125	14	—	14	20	—	20
9 Others	7	13	20	—	—	—	—	342	342	—	2,002	2,002
<b>2. Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>988</b>	<b>988</b>	<b>—</b>	<b>4,621</b>	<b>4,621</b>	<b>—</b>	<b>750</b>	<b>750</b>	<b>—</b>	<b>—</b>	<b>—</b>
(a) Government Servants (other than Housing)	—	988	988	—	4,621	4,621	—	750	750	—	—	—
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>	<b>—</b>	<b>—</b>	<b>456,301</b>	<b>—</b>	<b>—</b>	<b>284,701</b>	<b>—</b>	<b>—</b>	<b>362,079</b>	<b>—</b>	<b>—</b>	<b>186,977</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>	<b>—</b>	<b>—</b>	<b>-393,392</b>	<b>—</b>	<b>—</b>	<b>-367,279</b>	<b>—</b>	<b>—</b>	<b>-366,747</b>	<b>—</b>	<b>—</b>	<b>-220,417</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>	<b>—</b>	<b>—</b>	<b>62,909</b>	<b>—</b>	<b>—</b>	<b>-82,578</b>	<b>—</b>	<b>—</b>	<b>-4,668</b>	<b>—</b>	<b>—</b>	<b>-33,440</b>
<b>Financing of Surplus(+)/Deficit(-)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>D Increase(+)/Decrease(-) in Cash Balances</b>	<b>—</b>	<b>—</b>	<b>-20,654</b>	<b>—</b>	<b>—</b>	<b>-82,578</b>	<b>—</b>	<b>—</b>	<b>-28,238</b>	<b>—</b>	<b>—</b>	<b>-33,440</b>
(a) Opening Balance	—	—	48,880	—	—	-122,522	—	—	-28,798	—	—	-34,383
(b) Closing Balance	—	—	28,226	—	—	-205,100	—	—	-57,036	—	—	-67,823
<b>E Withdrawals from(-)/Additions to(+)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Cash balance Investment Account (net)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Advances and Overdrafts from RBI(net)</b>	<b>—</b>	<b>—</b>	<b>83,563</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>23,570</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**SIKKIM**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>20,899</b>	<b>4,040</b>	<b>24,939</b>	<b>24,553</b>	<b>3,254</b>	<b>27,807</b>	<b>27,493</b>	<b>8,448</b>	<b>35,941</b>	<b>41,942</b>	<b>4,050</b>	<b>45,992</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>20,899</b>	—	<b>20,899</b>	<b>24,553</b>	—	<b>24,553</b>	<b>27,493</b>	—	<b>27,493</b>	<b>41,885</b>	—	<b>41,885</b>
<b>1 Developmental (a + b)</b>	<b>19,749</b>	—	<b>19,749</b>	<b>23,501</b>	—	<b>23,501</b>	<b>26,087</b>	—	<b>26,087</b>	<b>40,451</b>	—	<b>40,451</b>
<b>(a) Social Services (1 to 9)</b>	<b>8,366</b>	—	<b>8,366</b>	<b>9,900</b>	—	<b>9,900</b>	<b>11,217</b>	—	<b>11,217</b>	<b>14,743</b>	—	<b>14,743</b>
1 Education, Sports, Art and Culture	2,717	—	2,717	3,173	—	3,173	4,265	—	4,265	3,901	—	3,901
2 Medical and public health	333	—	333	455	—	455	385	—	385	208	—	208
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	2,886	—	2,886	3,439	—	3,439	3,454	—	3,454	7,704	—	7,704
5 Housing	1,183	—	1,183	1,470	—	1,470	1,670	—	1,670	1,730	—	1,730
6 Urban development	826	—	826	1,113	—	1,113	1,214	—	1,214	1,013	—	1,013
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	383	—	383	250	—	250	170	—	170	128	—	128
8 Social Security and Welfare	38	—	38	—	—	—	59	—	59	59	—	59
9 Others *	—	—	—	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 10)</b>	<b>11,383</b>	—	<b>11,383</b>	<b>13,601</b>	—	<b>13,601</b>	<b>14,870</b>	—	<b>14,870</b>	<b>25,708</b>	—	<b>25,708</b>
1 Agriculture and Allied Activities (i to xi)	<b>300</b>	—	<b>300</b>	<b>202</b>	—	<b>202</b>	<b>175</b>	—	<b>175</b>	<b>206</b>	—	<b>206</b>
i) Crop Husbandry	101	—	101	47	—	47	22	—	22	44	—	44
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	12	—	12	34	—	34	34	—	34	29	—	29
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	43	—	43	9	—	9	10	—	10	10	—	10
vi) Forestry and Wild Life	39	—	39	25	—	25	30	—	30	37	—	37
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	53	—	53	37	—	37	37	—	37	17	—	17
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	40	—	40	40	—	40	32	—	32	65	—	65
xi) Others @	12	—	12	10	—	10	10	—	10	4	—	4
2 Rural Development	283	—	283	260	—	260	170	—	170	1,027	—	1,027
3 Special Area Programmes of which : Hill Areas	446	—	446	350	—	350	1,100	—	1,100	1,100	—	1,100
4 Major and Medium Irrigation and Flood Control	291	—	291	153	—	153	153	—	153	203	—	203
5 Energy	5,383	—	5,383	5,691	—	5,691	5,555	—	5,555	9,066	—	9,066
6 Industry and Minerals (i to iv)	358	—	358	536	—	536	290	—	290	790	—	790
i) Village and Small Industries	22	—	22	78	—	78	78	—	78	634	—	634
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	53	—	53	58	—	58	101	—	101	36	—	36
iv) Others #	283	—	283	400	—	400	111	—	111	120	—	120
7 Transport (i + ii)	3,962	—	3,962	6,124	—	6,124	6,666	—	6,666	11,829	—	11,829
i) Roads and Bridges	3,723	—	3,723	4,945	—	4,945	5,537	—	5,537	8,000	—	8,000
ii) Others **	239	—	239	1,179	—	1,179	1,129	—	1,129	3,829	—	3,829
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—





**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**TAMIL NADU**

(Rs Lakh)

A155

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>166,716</b>	<b>280,153</b>	<b>446,869</b>	<b>272,664</b>	<b>243,596</b>	<b>516,260</b>	<b>396,187</b>	<b>415,857</b>	<b>812,044</b>	<b>353,149</b>	<b>342,494</b>	<b>695,643</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>149,786</b>	<b>12,968</b>	<b>162,754</b>	<b>240,090</b>	<b>15,569</b>	<b>255,659</b>	<b>365,871</b>	<b>12,362</b>	<b>378,233</b>	<b>323,520</b>	<b>9,981</b>	<b>333,501</b>
<b>1 Developmental (a + b)</b>	<b>140,760</b>	<b>4,649</b>	<b>145,409</b>	<b>221,128</b>	<b>4,194</b>	<b>225,322</b>	<b>348,365</b>	<b>3,762</b>	<b>352,127</b>	<b>303,711</b>	<b>3,027</b>	<b>306,738</b>
<b>(a) Social Services (1 to 9)</b>	<b>57,329</b>	<b>4,277</b>	<b>61,606</b>	<b>80,081</b>	<b>3,751</b>	<b>83,832</b>	<b>149,343</b>	<b>3,335</b>	<b>152,678</b>	<b>111,412</b>	<b>2,605</b>	<b>114,017</b>
1 Education, Sports, Art and Culture	1,325	34	1,359	3,207	—	3,207	5,722	—	5,722	8,777	—	8,777
2 Medical and public health	4,834	—	4,834	8,102	—	8,102	6,675	—	6,675	7,646	—	7,646
3 Family Welfare	3	—	3	—	—	—	—	—	—	1,500	—	1,500
4 Water supply and sanitation	43,583	—	43,583	50,919	—	50,919	49,160	—	49,160	60,363	—	60,363
5 Housing	3,345	496	3,841	4,741	—	4,741	3,231	—	3,231	6,823	—	6,823
6 Urban development	2,773	3,638	6,411	4,300	3,583	7,883	76,730	3,132	79,862	17,380	2,229	19,609
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	1,434	—	1,434	8,573	—	8,573	7,153	—	7,153	8,419	—	8,419
8 Social Security and Welfare	32	—	32	154	—	154	78	—	78	162	—	162
9 Others *	—	109	109	85	168	253	594	203	797	342	376	718
<b>(b) Economic Services (1 to 10)</b>	<b>83,431</b>	<b>372</b>	<b>83,803</b>	<b>141,047</b>	<b>443</b>	<b>141,490</b>	<b>199,022</b>	<b>427</b>	<b>199,449</b>	<b>192,299</b>	<b>422</b>	<b>192,721</b>
1 Agriculture and Allied Activities (i to xi)	9,501	311	9,812	11,828	208	12,036	10,054	211	10,265	8,787	210	8,997
i) Crop Husbandry	-1	446	445	131	446	577	143	446	589	220	445	665
ii) Soil and Water Conservation	—	—	—	25	—	25	32	—	32	32	—	32
iii) Animal Husbandry	—	—	—	—	—	—	—	—	—	18	—	18
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	332	5	337	266	—	266	112	—	112	367	—	367
vi) Forestry and Wild Life	8,478	—	8,478	10,635	—	10,635	8,754	—	8,754	7,629	—	7,629
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	20	—	20	20	—	20	—	—	—
ix) Agricultural Research and Education	1	—	1	—	—	—	215	—	215	—	—	—
x) Co-operation	691	-140	551	751	-238	513	778	-235	543	514	-235	279
xi) Others @	—	—	—	—	—	—	—	—	—	7	—	7
2 Rural Development	165	—	165	125	35	160	70	—	70	30,869	—	30,869
3 Special Area Programmes of which : Hill Areas	1,495	—	1,495	1,457	—	1,457	1,425	—	1,425	1,450	—	1,450
4 Major and Medium Irrigation and Flood Control	30,300	—	30,300	35,798	—	35,798	37,401	—	37,401	38,379	—	38,379
5 Energy	2,500	—	2,500	2,500	—	2,500	2,500	—	2,500	2,500	—	2,500
6 Industry and Minerals (i to iv)	1,975	6	1,981	204	—	204	100	—	100	138	—	138
i) Village and Small Industries	32	6	38	204	—	204	100	—	100	138	—	138
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	1,943	—	1,943	—	—	—	—	—	—	—	—	—
7 Transport (i + ii)	37,408	55	37,463	89,083	200	89,283	144,354	216	144,570	108,756	212	108,968
i) Roads and Bridges	37,408	55	37,463	89,083	200	89,283	144,354	216	144,570	108,756	212	108,968
ii) Others **	—	—	—	—	—	—	—	—	—	—	—	—
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**TAMIL NADU**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A156

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	87	—	87	52	—	52	3,118	—	3,118	1,420	—	1,420
i) Tourism	87	—	87	52	—	52	118	—	118	1,420	—	1,420
ii) Others @@	—	—	—	—	—	—	3,000	—	3,000	—	—	—
2 Non-Developmental (General Services)	9,026	8,319	17,345	18,962	11,375	30,337	17,506	8,600	26,106	19,809	6,954	26,763
II Discharge of Internal Debt (1 to 5) +	—	53,775	53,775	—	75,655	75,655	—	134,781	134,781	—	194,852	194,852
1 Market Loans	—	18,731	18,731	—	31,350	31,350	—	31,390	31,390	—	35,117	35,117
2 Loans from L.I.C.	—	1,486	1,486	—	1,486	1,486	—	1,486	1,486	—	3,177	3,177
3 Loans from NABARD	—	13,514	13,514	—	17,211	17,211	—	19,785	19,785	—	21,786	21,786
4 Loans from National Co-operative Development Corporation	—	4,772	4,772	—	4,760	4,760	—	4,697	4,697	—	4,640	4,640
5 Others	—	15,272	15,272	—	20,848	20,848	—	77,423	77,423	—	130,132	130,132
of which : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
III Repayment of Loans to the Centre	—	160,675	160,675	—	121,829	121,829	—	243,597	243,597	—	119,099	119,099
IV Loans and Advances by State Governments (1+2)	16,930	52,735	69,665	32,574	30,543	63,117	30,316	25,117	55,433	29,629	18,562	48,191
1 Developmental Purposes (a + b)	16,780	51,273	68,053	32,424	28,495	60,919	30,216	23,377	53,593	29,529	16,447	45,976
(a) Social Services (1 to 4)	9,632	36,484	46,116	10,200	28,494	38,694	10,200	21,728	31,928	10,200	16,447	26,647
1 Education, Sports, Art and Culture	2	—	2	—	—	—	—	—	—	—	—	—
2 Housing	—	5,876	5,876	—	876	876	—	756	756	—	650	650
3 Government Servants(Housing)	9,630	—	9,630	10,200	—	10,200	10,200	—	10,200	10,200	—	10,200
4 Others	—	30,608	30,608	—	27,618	27,618	—	20,972	20,972	—	15,797	15,797
(b) Economic Services (1 to 9)	7,148	14,789	21,937	22,224	1	22,225	20,016	1,649	21,665	19,329	—	19,329
1 Crop Husbandry	—	325	325	—	1	1	—	1	1	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	20	20	—	—	—	—	—	—	—	—	—
4 Co-operation	670	205	875	30	—	30	2,030	393	2,423	533	—	533
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	4,517	—	4,517	20,000	—	20,000	16,241	—	16,241	17,500	—	17,500
7 Village and Small Industries	5	—	5	100	—	100	50	—	50	50	—	50
8 Other Industries and Minerals	—	14,239	14,239	53	—	53	—	1,255	1,255	—	—	—
9 Others	1,956	—	1,956	2,041	—	2,041	1,695	—	1,695	1,246	—	1,246
2 Non-Developmental Purposes (a + b)	150	1,462	1,612	150	2,048	2,198	100	1,740	1,840	100	2,115	2,215
(a) Government Servants (other than Housing)	100	1,462	1,562	100	2,043	2,143	50	1,737	1,787	50	2,111	2,161
(b) Miscellaneous	50	—	50	50	5	55	50	3	53	50	4	54
A Surplus (+)/Deficit(-) on Capital Account			380,888			288,790			438,364			295,396
B Surplus (+)/Deficit (-) on Revenue Account			-485,096			-393,347			-369,951			-333,643
C Overall Surplus (+)/Deficit (-) (A+B)			-104,208			-104,557			68,413			-38,247
Financing of Surplus(+)/Deficit(-)												
D Increase(+)/Decrease(-) in Cash Balances			-49,229			-104,057			17,186			-34,495
(a) Opening Balance			7,489			-25,459			16,224			-24,552
(b) Closing Balance			-41,740			-129,516			33,410			-59,047
E Withdrawals from(-)/Additions to(+)												
Cash balance Investment Account (net)			—			-500			-3,752			-3,752
F Increase(-)/Decrease(+) in Ways and Means												
Advances and Overdrafts from RBI(net)			-54,979			—			54,979			—

## Appendix IV : Capital Expenditure of Individual States (Contd.)

### TRIPURA

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>42,886</b>	<b>14,733</b>	<b>57,619</b>	<b>74,376</b>	<b>13,798</b>	<b>88,174</b>	<b>65,548</b>	<b>15,264</b>	<b>80,812</b>	<b>74,738</b>	<b>21,986</b>	<b>96,724</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>42,867</b>	<b>2,254</b>	<b>45,121</b>	<b>74,363</b>	<b>4,847</b>	<b>79,210</b>	<b>65,493</b>	<b>5,964</b>	<b>71,457</b>	<b>74,725</b>	<b>12,686</b>	<b>87,411</b>
<b>1 Developmental (a + b)</b>	<b>39,724</b>	<b>1,069</b>	<b>40,793</b>	<b>46,470</b>	<b>910</b>	<b>47,380</b>	<b>61,977</b>	<b>1,002</b>	<b>62,979</b>	<b>51,735</b>	<b>845</b>	<b>52,580</b>
<b>(a) Social Services (1 to 9)</b>	<b>16,617</b>	<b>107</b>	<b>16,724</b>	<b>19,414</b>	<b>50</b>	<b>19,464</b>	<b>27,495</b>	<b>52</b>	<b>27,547</b>	<b>17,340</b>	<b>45</b>	<b>17,385</b>
1 Education, Sports, Art and Culture	2442	16	2,458	4,534	10	4,544	3091	7	3,098	3,502	7	3,509
2 Medical and public health	1,103	91	1,194	1,448	40	1,488	3,003	45	3,048	2,153	38	2,191
3 Family Welfare	2	—	2	100	—	100	200	—	200	200	—	200
4 Water supply and sanitation	4,695	—	4,695	5,266	—	5,266	14,024	—	14,024	6,150	—	6,150
5 Housing	5,971	—	5,971	4,942	—	4,942	4,354	—	4,354	2,726	—	2,726
6 Urban development	510	—	510	422	—	422	—	—	—	—	—	—
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	1,879	—	1,879	1,897	—	1,897	2,018	—	2,018	1,804	—	1,804
8 Social Security and Welfare	—	—	—	—	—	—	800	—	800	—	—	—
9 Others *	15	—	15	805	—	805	5	—	5	805	—	805
<b>(b) Economic Services (1 to 10)</b>	<b>23,107</b>	<b>962</b>	<b>24,069</b>	<b>27,056</b>	<b>860</b>	<b>27,916</b>	<b>34,482</b>	<b>950</b>	<b>35,432</b>	<b>34,395</b>	<b>800</b>	<b>35,195</b>
1 Agriculture and Allied Activities (i to xi)	1,927	81	2,008	3,230	—	3,230	5,371	—	5,371	4,022	—	4,022
i) Crop Husbandry	533	-217	316	547	—	547	1,168	—	1,168	934	—	934
ii) Soil and Water Conservation	184	—	184	353	—	353	491	—	491	482	—	482
iii) Animal Husbandry	407	—	407	550	—	550	707	—	707	748	—	748
iv) Dairy Development	—	—	—	10	—	10	—	—	—	—	—	—
v) Fisheries	—	—	—	40	—	40	53	—	53	81	—	81
vi) Forestry and Wild Life	282	—	282	935	—	935	2,018	—	2,018	1,106	—	1,106
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	53	-323	-270	133	—	133	329	—	329	129	—	129
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	230	621	851	290	—	290	196	—	196	191	—	191
xi) Others @	238	—	238	372	—	372	409	—	409	351	—	351
2 Rural Development	764	—	764	682	—	682	982	—	982	652	—	652
3 Special Area Programmes of which : Hill Areas	3,302	—	3,302	3,460	—	3,460	5,300	—	5,300	4,776	—	4,776
4 Major and Medium Irrigation and Flood Control	3,576	—	3,576	3,921	—	3,921	4,489	—	4,489	3,942	—	3,942
5 Energy	6,061	—	6,061	7,076	—	7,076	6,922	—	6,922	12,423	—	12,423
6 Industry and Minerals (i to iv)	1,147	—	1,147	1,463	—	1,463	1,000	—	1,000	982	—	982
i) Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	1,147	—	1,147	1,463	—	1,463	1,000	—	1,000	982	—	982
7 Transport (i + ii)	5,749	881	6,630	6,610	860	7,470	9,735	950	10,685	7,099	800	7,899
i) Roads and Bridges	5,670	—	5,670	6,501	—	6,501	9,316	—	9,316	7,057	—	7,057
ii) Others **	79	881	960	109	860	969	419	950	1,369	42	800	842
8 Communications	4	—	4	4	—	4	4	—	4	4	—	4
9 Science, Technology and Environment	38	—	38	37	—	37	36	—	36	29	—	29

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**TRIPURA**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A158

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	539	—	539	573	—	573	643	—	643	466	—	466
i) Tourism	97	—	97	93	—	93	77	—	77	42	—	42
ii) Others @@	442	—	442	480	—	480	566	—	566	424	—	424
<b>2 Non-Developmental (General Services)</b>	<b>3,143</b>	<b>1,185</b>	<b>4,328</b>	<b>27,893</b>	<b>3,937</b>	<b>31,830</b>	<b>3,516</b>	<b>4,962</b>	<b>8,478</b>	<b>22,990</b>	<b>11,841</b>	<b>34,831</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>2,766</b>	<b>2,766</b>	<b>—</b>	<b>3,787</b>	<b>3,787</b>	<b>—</b>	<b>4,520</b>	<b>4,520</b>	<b>—</b>	<b>4,816</b>	<b>4,816</b>
1 Market Loans	—	890	890	—	1,966	1,966	—	1,966	1,966	—	1,981	1,981
2 Loans from L.I.C.	—	—	—	—	—	—	—	—	—	—	—	—
3 Loans from NABARD	—	8	8	—	11	11	—	28	28	—	102	102
4 Loans from National Co-operative Development Corporation	—	45	45	—	39	39	—	21	21	—	21	21
5 Others	—	1,823	1,823	—	1,771	1,771	—	2,505	2,505	—	2,712	2,712
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>8,908</b>	<b>8,908</b>	<b>—</b>	<b>3,973</b>	<b>3,973</b>	<b>—</b>	<b>3,780</b>	<b>3,780</b>	<b>—</b>	<b>4,184</b>	<b>4,184</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>19</b>	<b>805</b>	<b>824</b>	<b>13</b>	<b>1,191</b>	<b>1,204</b>	<b>55</b>	<b>1,000</b>	<b>1,055</b>	<b>13</b>	<b>300</b>	<b>313</b>
<b>1 Developmental Purposes (a + b)</b>	<b>19</b>	<b>502</b>	<b>521</b>	<b>13</b>	<b>770</b>	<b>783</b>	<b>55</b>	<b>703</b>	<b>758</b>	<b>13</b>	<b>143</b>	<b>156</b>
<b>(a) Social Services ( 1 to 4)</b>	<b>3</b>	<b>502</b>	<b>505</b>	<b>—</b>	<b>770</b>	<b>770</b>	<b>—</b>	<b>703</b>	<b>703</b>	<b>—</b>	<b>143</b>	<b>143</b>
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	—	502	502	—	770	770	—	703	703	—	143	143
4 Others	3	—	3	—	—	—	—	—	—	—	—	—
<b>(b) Economic Services (1 to 9)</b>	<b>16</b>	<b>—</b>	<b>16</b>	<b>13</b>	<b>—</b>	<b>13</b>	<b>55</b>	<b>—</b>	<b>55</b>	<b>13</b>	<b>—</b>	<b>13</b>
1 Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	16	—	16	13	—	13	55	—	55	13	—	13
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	—	—	—	—	—	—	—	—	—	—	—	—
7 Village and Small Industries	—	—	—	—	—	—	—	—	—	—	—	—
8 Other Industries and Minerals	—	—	—	—	—	—	—	—	—	—	—	—
9 Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>303</b>	<b>303</b>	<b>—</b>	<b>421</b>	<b>421</b>	<b>—</b>	<b>297</b>	<b>297</b>	<b>—</b>	<b>157</b>	<b>157</b>
(a) Government Servants (other than Housing)	—	303	303	—	421	421	—	297	297	—	157	157
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>4,219</b>			<b>-24,221</b>			<b>-18,061</b>			<b>-26,509</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-8,066</b>			<b>16,577</b>			<b>9,251</b>			<b>29,945</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-3,847</b>			<b>-7,644</b>			<b>-8,810</b>			<b>3,436</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-6,592</b>			<b>-7,644</b>			<b>-8,810</b>			<b>3,436</b>
(a) Opening Balance			12,111			809			779			-9,642
(b) Closing Balance			5,519			-6,835			-8,031			-6,206
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>-4,690</b>			<b>—</b>			<b>—</b>			<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>7,435</b>			<b>—</b>			<b>—</b>			<b>—</b>





**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**UTTAR PRADESH**

(Rs Lakh)

A161

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>387,634</b>	<b>527,130</b>	<b>914,764</b>	<b>649,021</b>	<b>1,247,420</b>	<b>1,896,441</b>	<b>670,822</b>	<b>1,399,679</b>	<b>2,070,501</b>	<b>528,676</b>	<b>501,116</b>	<b>1,029,792</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>336,138</b>	<b>43,300</b>	<b>379,438</b>	<b>589,358</b>	<b>584,477</b>	<b>1,173,835</b>	<b>604,125</b>	<b>585,080</b>	<b>1,189,205</b>	<b>472,552</b>	<b>16,581</b>	<b>489,133</b>
<b>1 Developmental (a + b)</b>	<b>311,123</b>	<b>35,330</b>	<b>346,453</b>	<b>560,682</b>	<b>578,659</b>	<b>1,139,341</b>	<b>574,100</b>	<b>578,945</b>	<b>1,153,045</b>	<b>449,657</b>	<b>13,287</b>	<b>462,944</b>
<b>(a) Social Services (1 to 9)</b>	<b>26,195</b>	<b>2,623</b>	<b>28,818</b>	<b>35,209</b>	<b>1,207</b>	<b>36,416</b>	<b>39,825</b>	<b>1,493</b>	<b>41,318</b>	<b>45,197</b>	<b>205</b>	<b>45,402</b>
1 Education, Sports, Art and Culture	7,023	—	7,023	8,048	—	8,048	11,234	—	11,234	7,797	—	7,797
2 Medical and public health	1,426	—	1,426	10,770	—	10,770	11,964	24	11,988	17,764	—	17,764
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	—	2,599	2,599	7,124	—	7,124	7,124	—	7,124	13,110	—	13,110
5 Housing	443	24	467	850	1,207	2,057	895	1,469	2,364	1,670	185	1,855
6 Urban development	—	—	—	—	—	—	—	—	—	—	—	—
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	16,805	—	16,805	7,056	—	7,056	7,247	—	7,247	4,430	—	4,430
8 Social Security and Welfare	93	—	93	571	—	571	571	—	571	105	—	105
9 Others *	405	—	405	790	—	790	790	—	790	321	20	341
<b>(b) Economic Services (1 to 10)</b>	<b>284,928</b>	<b>32,707</b>	<b>317,635</b>	<b>525,473</b>	<b>577,452</b>	<b>1,102,925</b>	<b>534,275</b>	<b>577,452</b>	<b>1,111,727</b>	<b>404,460</b>	<b>13,082</b>	<b>417,542</b>
1 Agriculture and Allied Activities (i to xi)	29,733	29,839	59,572	25,765	-26,848	-1,083	27,501	-26,848	653	4,741	52	4,793
i) Crop Husbandry	24,033	1,633	25,666	17,350	14	17,364	17,350	14	17,364	101	51	152
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	507	53	560	609	—	609	609	—	609	715	—	715
iv) Dairy Development	234	—	234	200	—	200	200	—	200	160	—	160
v) Fisheries	—	—	—	—	—	—	—	—	—	—	—	—
vi) Forestry and Wild Life	4,076	—	4,076	4,786	—	4,786	4,900	—	4,900	3,375	—	3,375
vii) Plantations	507	—	507	466	—	466	466	—	466	386	—	386
viii) Food Storage and Warehousing	—	28,153	28,153	—	-26,862	-26,862	—	-26,862	-26,862	—	1	1
ix) Agricultural Research and Education	—	—	—	480	—	480	2,102	—	2,102	4	—	4
x) Co-operation	376	—	376	1,874	—	1,874	1,874	—	1,874	—	—	—
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	36,642	—	36,642	140,389	—	140,389	140,489	—	140,489	52,200	—	52,200
3 Special Area Programmes <i>of which</i> : Hill Areas	26,350	—	26,350	26,150	—	26,150	32,300	—	32,300	38,450	—	38,450
4 Major and Medium Irrigation and Flood Control	72,819	—	72,819	110,327	—	110,327	110,920	—	110,920	121,185	—	121,185
5 Energy	33,202	—	33,202	48,597	590,683	639,280	48,597	590,683	639,280	39,307	—	39,307
6 Industry and Minerals (i to iv)	806	5	811	300	2,567	2,867	498	2,567	3,065	—	—	—
i) Village and Small Industries	106	5	111	—	2,567	2,567	131	2,567	2,698	—	—	—
ii) Iron and Steel Industries	—	—	—	—	—	—	67	—	67	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	700	—	700	300	—	300	300	—	300	—	—	—
7 Transport (i + ii)	82,094	2,863	84,957	171,939	11,060	182,999	171,964	11,060	183,024	148,178	13,041	161,219
i) Roads and Bridges	81,771	2,863	84,634	171,686	11,047	182,733	171,711	11,047	182,758	147,928	13,041	160,969
ii) Others **	323	—	323	253	13	266	253	13	266	250	—	250
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	25	—	25	25	—	25	—	—	—

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**UTTAR PRADESH**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A162

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	3,282	—	3,282	1,981	-10	1,971	1,981	-10	1,971	399	-11	388
i) Tourism	1,771	—	1,771	1,981	—	1,981	1,981	—	1,981	399	—	399
ii) Others @@	1,511	—	1,511	—	-10	-10	—	-11	-11	—	-11	-11
<b>2 Non-Developmental (General Services)</b>	<b>25,015</b>	<b>7,970</b>	<b>32,985</b>	<b>28,676</b>	<b>5,818</b>	<b>34,494</b>	<b>30,025</b>	<b>6,135</b>	<b>36,160</b>	<b>22,895</b>	<b>3,294</b>	<b>26,189</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>91,143</b>	<b>91,143</b>	<b>—</b>	<b>34,960</b>	<b>34,960</b>	<b>—</b>	<b>39,330</b>	<b>39,330</b>	<b>—</b>	<b>52,734</b>	<b>52,734</b>
1 Market Loans	—	63,055	63,055	—	—	—	—	—	—	—	47	47
2 Loans from L.I.C.	—	737	737	—	800	800	—	800	800	—	723	723
3 Loans from NABARD	—	22,433	22,433	—	29,411	29,411	—	29,411	29,411	—	31,253	31,253
4 Loans from National Co-operative Development Corporation	—	936	936	—	1,010	1,010	—	1,010	1,010	—	983	983
5 Others	—	3,982	3,982	—	3,739	3,739	—	8,109	8,109	—	19,728	19,728
of which : Land Compensation Bonds	—	47	47	—	11	11	—	11	11	—	11	11
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>363,753</b>	<b>363,753</b>	<b>—</b>	<b>549,376</b>	<b>549,376</b>	<b>—</b>	<b>689,835</b>	<b>689,835</b>	<b>—</b>	<b>423,872</b>	<b>423,872</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>51,496</b>	<b>28,934</b>	<b>80,430</b>	<b>59,663</b>	<b>78,607</b>	<b>138,270</b>	<b>66,697</b>	<b>85,434</b>	<b>152,131</b>	<b>56,124</b>	<b>7,929</b>	<b>64,053</b>
<b>1 Developmental Purposes (a + b)</b>	<b>51,496</b>	<b>28,732</b>	<b>80,228</b>	<b>59,663</b>	<b>76,907</b>	<b>136,570</b>	<b>66,697</b>	<b>83,734</b>	<b>150,431</b>	<b>56,124</b>	<b>6,201</b>	<b>62,325</b>
(a) Social Services (1 to 4)	10,527	863	11,390	9,466	14,200	23,666	16,500	14,200	30,700	7,769	4,200	11,969
1 Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2 Housing	—	—	—	—	—	—	—	—	—	—	—	—
3 Government Servants(Housing)	2	863	865	—	4,200	4,200	—	4,200	4,200	—	4,200	4,200
4 Others	10,525	—	10,525	9,466	10,000	19,466	16,500	10,000	26,500	7,769	—	7,769
(b) Economic Services (1 to 9)	40,969	27,869	68,838	50,197	62,707	112,904	50,197	69,534	119,731	48,355	2,001	50,356
1 Crop Husbandry	—	669	669	—	2,655	2,655	—	2,655	2,655	—	2,000	2,000
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	1,730	—	1,730	2,450	—	2,450	2,450	—	2,450	205	—	205
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	38,930	—	38,930	47,097	—	47,097	47,097	—	47,097	48,150	—	48,150
7 Village and Small Industries	309	—	309	650	1,452	2,102	650	1,952	2,602	—	1	1
8 Other Industries and Minerals	—	27,200	27,200	—	58,600	58,600	—	64,927	64,927	—	—	—
9 Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>202</b>	<b>202</b>	<b>—</b>	<b>1,700</b>	<b>1,700</b>	<b>—</b>	<b>1,700</b>	<b>1,700</b>	<b>—</b>	<b>1,728</b>	<b>1,728</b>
(a) Government Servants (other than Housing)	—	202	202	—	1,700	1,700	—	1,700	1,700	—	1,728	1,728
(b) Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>546,254</b>			<b>595,760</b>			<b>1,845,588</b>			<b>598,369</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-511,732</b>			<b>-738,578</b>			<b>-1,993,799</b>			<b>-552,710</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>34,522</b>			<b>-142,818</b>			<b>-148,211</b>			<b>45,659</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>-83,809</b>			<b>-142,818</b>			<b>-148,211</b>			<b>45,659</b>
(a) Opening Balance			20,573			40,731			40,731			-107,479
(b) Closing Balance			-63,236			-102,087			-107,480			-61,820
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>40,650</b>			—			—			—
<b>F Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI(net)</b>			<b>77,681</b>			—			—			—



### Appendix IV : Capital Expenditure of Individual States (Contd.)

#### WEST BENGAL

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>150,547</b>	<b>305,001</b>	<b>455,548</b>	<b>231,236</b>	<b>627,479</b>	<b>858,715</b>	<b>151,299</b>	<b>1,077,618</b>	<b>1,228,917</b>	<b>260,590</b>	<b>853,462</b>	<b>1,114,052</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>76,362</b>	<b>2,073</b>	<b>78,435</b>	<b>101,520</b>	<b>1,919</b>	<b>103,439</b>	<b>88,431</b>	<b>3,405</b>	<b>91,836</b>	<b>100,832</b>	<b>2,777</b>	<b>103,609</b>
<b>1 Developmental (a + b)</b>	<b>73,220</b>	<b>2,018</b>	<b>75,238</b>	<b>97,983</b>	<b>987</b>	<b>98,970</b>	<b>84,970</b>	<b>1,779</b>	<b>86,749</b>	<b>98,198</b>	<b>1,837</b>	<b>100,035</b>
<b>(a) Social Services (1 to 9)</b>	<b>11,254</b>	<b>1,014</b>	<b>12,268</b>	<b>25,522</b>	<b>809</b>	<b>26,331</b>	<b>17,294</b>	<b>750</b>	<b>18,044</b>	<b>17,669</b>	<b>802</b>	<b>18,471</b>
1 Education, Sports, Art and Culture	491	—	491	2,103	—	2,103	408	—	408	953	—	953
2 Medical and public health	4,154	—	4,154	7,653	—	7,653	6,661	—	6,661	9,459	—	9,459
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	4,724	—	4,724	8,001	—	8,001	6,658	—	6,658	1,849	—	1,849
5 Housing	1,407	889	2,296	868	809	1,677	1,110	750	1,860	2,022	802	2,824
6 Urban development	35	—	35	3,968	—	3,968	28	—	28	375	—	375
7 Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	31	125	156	741	—	741	852	—	852	385	—	385
8 Social Security and Welfare	292	—	292	2,088	—	2,088	1,406	—	1,406	2,501	—	2,501
9 Others *	120	—	120	100	—	100	171	—	171	125	—	125
<b>(b) Economic Services (1 to 10)</b>	<b>61,966</b>	<b>1,004</b>	<b>62,970</b>	<b>72,461</b>	<b>178</b>	<b>72,639</b>	<b>67,676</b>	<b>1,029</b>	<b>68,705</b>	<b>80,529</b>	<b>1,035</b>	<b>81,564</b>
1 Agriculture and Allied Activities (i to xi)	978	813	1,791	5,384	5	5,389	2,086	905	2,991	5,298	905	6,203
i) Crop Husbandry	2	—	2	806	—	806	50	—	50	825	—	825
ii) Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
iii) Animal Husbandry	47	9	56	555	—	555	97	—	97	265	—	265
iv) Dairy Development	91	—	91	228	—	228	55	—	55	220	—	220
v) Fisheries	97	388	485	737	—	737	915	—	915	1,415	—	1,415
vi) Forestry and Wild Life	—	—	—	1,343	—	1,343	200	—	200	1,500	—	1,500
vii) Plantations	90	—	90	120	—	120	120	—	120	120	—	120
viii) Food Storage and Warehousing	78	—	78	995	—	995	87	900	987	85	900	985
ix) Agricultural Research and Education	5	—	5	—	—	—	—	—	—	—	—	—
x) Co-operation	331	416	747	344	5	349	230	5	235	250	5	255
xi) Others @	237	—	237	256	—	256	332	—	332	618	—	618
2 Rural Development	—	—	—	4	—	4	3	—	3	3	—	3
3 Special Area Programmes <i>of which</i> : Hill Areas	2,135	—	2,135	2,998	—	2,998	3,567	—	3,567	3,727	—	3,727
4 Major and Medium Irrigation and Flood Control	16,526	-43	16,483	17,325	74	17,399	16,657	48	16,705	19,933	50	19,983
5 Energy	14,184	—	14,184	—	—	—	14,184	—	14,184	14,184	—	14,184
6 Industry and Minerals (i to iv)	3,648	199	3,847	2,120	—	2,120	1,717	—	1,717	1,913	—	1,913
i) Village and Small Industries	760	199	959	236	—	236	352	—	352	211	—	211
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	2,888	—	2,888	1,884	—	1,884	1,365	—	1,365	1,702	—	1,702
7 Transport (i + ii)	24,296	—	24,296	44,225	52	44,277	29,322	34	29,356	35,057	36	35,093
i) Roads and Bridges	16,200	—	16,200	28,726	52	28,778	17,935	34	17,969	32,437	36	32,473
ii) Others **	8,096	—	8,096	15,499	—	15,499	11,387	—	11,387	2,620	—	2,620
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—

A163

Appendix

**Appendix IV : Capital Expenditure of Individual States (Contd.)**

**WEST BENGAL**

(Rs Lakh)

State Finances : A Study of Budgets of 2004-05

A164

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i to ii)	199	35	234	405	47	452	140	42	182	414	44	458
i) Tourism	122	—	122	284	—	284	20	—	20	228	—	228
ii) Others @@	77	35	112	121	47	168	120	42	162	186	44	230
<b>2 Non-Developmental (General Services)</b>	<b>3,142</b>	<b>55</b>	<b>3,197</b>	<b>3,537</b>	<b>932</b>	<b>4,469</b>	<b>3,461</b>	<b>1,626</b>	<b>5,087</b>	<b>2,634</b>	<b>940</b>	<b>3,574</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>—</b>	<b>77,627</b>	<b>77,627</b>	<b>—</b>	<b>135,632</b>	<b>135,632</b>	<b>—</b>	<b>127,115</b>	<b>127,115</b>	<b>—</b>	<b>172,215</b>	<b>172,215</b>
1 Market Loans	—	9,896	9,896	—	30,038	30,038	—	30,038	30,038	—	42,144	42,144
2 Loans from L.I.C.	—	480	480	—	550	550	—	500	500	—	550	550
3 Loans from NABARD	—	277	277	—	283	283	—	272	272	—	263	263
4 Loans from National Co-operative Development Corporation	—	2,055	2,055	—	2,450	2,450	—	2,580	2,580	—	2,780	2,780
5 Others	—	64,919	64,919	—	102,311	102,311	—	93,725	93,725	—	126,478	126,478
<i>of which</i> : Land Compensation Bonds	—	6	6	—	30	30	—	30	30	—	30	30
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>163,209</b>	<b>163,209</b>	<b>—</b>	<b>382,197</b>	<b>382,197</b>	<b>—</b>	<b>684,493</b>	<b>684,493</b>	<b>—</b>	<b>624,386</b>	<b>624,386</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>74,185</b>	<b>62,092</b>	<b>136,277</b>	<b>129,716</b>	<b>107,731</b>	<b>237,447</b>	<b>62,868</b>	<b>262,605</b>	<b>325,473</b>	<b>159,758</b>	<b>54,084</b>	<b>213,842</b>
<b>1 Developmental Purposes (a + b)</b>	<b>74,185</b>	<b>61,575</b>	<b>135,760</b>	<b>129,716</b>	<b>106,981</b>	<b>236,697</b>	<b>62,868</b>	<b>262,005</b>	<b>324,873</b>	<b>159,758</b>	<b>53,335</b>	<b>213,093</b>
<b>(a) Social Services (1 to 4)</b>	<b>1,476</b>	<b>3,141</b>	<b>4,617</b>	<b>1,719</b>	<b>1,056</b>	<b>2,775</b>	<b>718</b>	<b>2,155</b>	<b>2,873</b>	<b>14,168</b>	<b>455</b>	<b>14,623</b>
1 Education, Sports, Art and Culture	—	—	—	—	5	5	—	5	5	—	5	5
2 Housing	—	—	—	1,113	—	1,113	—	—	—	—	—	—
3 Government Servants(Housing)	—	3,110	3,110	—	1,000	1,000	—	2,100	2,100	—	400	400
4 Others	1,476	31	1,507	606	51	657	718	50	768	14,168	50	14,218
<b>(b) Economic Services (1 to 9)</b>	<b>72,709</b>	<b>58,434</b>	<b>131,143</b>	<b>127,997</b>	<b>105,925</b>	<b>233,922</b>	<b>62,150</b>	<b>259,850</b>	<b>322,000</b>	<b>145,590</b>	<b>52,880</b>	<b>198,470</b>
1 Crop Husbandry	200	—	200	—	—	—	—	—	—	—	—	—
2 Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3 Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4 Co-operation	337	304	641	229	20	249	170	20	190	181	20	201
5 Major and Medium Irrigation, etc.	—	—	—	—	—	—	—	—	—	—	—	—
6 Power Projects	61,276	51,099	112,375	123,638	93,200	216,838	55,826	246,578	302,404	141,182	43,400	184,582
7 Village and Small Industries	19	142	161	158	200	358	90	200	290	180	200	380
8 Other Industries and Minerals	7,755	5,210	12,965	1,638	11,725	13,363	3,588	12,123	15,711	1,087	8,870	9,957
9 Others	3,122	1,679	4,801	2,334	780	3,114	2,476	929	3,405	2,960	390	3,350
<b>2 Non-Developmental Purposes (a + b)</b>	<b>—</b>	<b>517</b>	<b>517</b>	<b>—</b>	<b>750</b>	<b>750</b>	<b>—</b>	<b>600</b>	<b>600</b>	<b>—</b>	<b>749</b>	<b>749</b>
(a) Government Servants (other than Housing)	—	517	517	—	650	650	—	600	600	—	649	649
(b) Miscellaneous	—	—	—	—	100	100	—	—	—	—	100	100
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>1,068,852</b>			<b>755,952</b>			<b>839,990</b>			<b>730,733</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-863,534</b>			<b>-987,735</b>			<b>-937,558</b>			<b>-730,033</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>205,318</b>			<b>-231,783</b>			<b>-97,568</b>			<b>700</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances</b>			<b>11,456</b>			<b>-171,700</b>			<b>-19,868</b>			<b>700</b>
(a) Opening Balance			-789			-1,100			10,668			-9,200
(b) Closing Balance			10,667			-172,800			-9,200			-8,500
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>15</b>			<b>—</b>			<b>—</b>			<b>—</b>
<b>F Increase(-)/Decrease(+) in Ways and Means</b>												
<b>Advances and Overdrafts from RBI(net)</b>			<b>193,847</b>			<b>-60,083</b>			<b>-77,700</b>			<b>—</b>

**Appendix IV : Capital Expenditure of Individual States (Contd.)**  
**NATIONAL CAPITAL TERRITORY OF DELHI**

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>319,445</b>	<b>242,086</b>	<b>561,531</b>	<b>363,874</b>	<b>88,849</b>	<b>452,723</b>	<b>393,172</b>	<b>363,200</b>	<b>756,372</b>	<b>581,468</b>	<b>101,298</b>	<b>682,766</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>78,737</b>	<b>12,670</b>	<b>91,407</b>	<b>135,112</b>	<b>395</b>	<b>135,507</b>	<b>102,345</b>	<b>399</b>	<b>102,744</b>	<b>148,449</b>	<b>398</b>	<b>148,847</b>
<b>1 Developmental (a + b)</b>	<b>72,712</b>	<b>12,670</b>	<b>85,382</b>	<b>126,387</b>	<b>395</b>	<b>126,782</b>	<b>96,002</b>	<b>399</b>	<b>96,401</b>	<b>138,412</b>	<b>398</b>	<b>138,810</b>
<b>(a) Social Services (1 to 9)</b>	<b>25,717</b>	<b>12,477</b>	<b>38,194</b>	<b>42,314</b>	<b>—</b>	<b>42,314</b>	<b>37,345</b>	<b>—</b>	<b>37,345</b>	<b>46,800</b>	<b>—</b>	<b>46,800</b>
1 Education, Sports, Art and Culture	8,426	—	8,426	14,086	—	14,086	12,464	—	12,464	16,424	—	16,424
2 Medical and public health	11,898	—	11,898	17,387	—	17,387	13,915	—	13,915	18,888	—	18,888
3 Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4 Water supply and sanitation	—	—	—	—	—	—	—	—	—	—	—	—
5 Housing	2,597	—	2,597	1,625	—	1,625	631	—	631	1,421	—	1,421
6 Urban development	936	12,477	13,413	5,696	—	5,696	5,641	—	5,641	5,731	—	5,731
7 Welfare of Scheduled Caste ,Scheduled Tribes and other backward Classes	1434	—	1,434	2290	—	2,290	2844	—	2,844	2525	—	2,525
8 Social Security and Welfare	253	—	253	760	—	760	1,377	—	1,377	1,119	—	1,119
9 Others *	173	—	173	470	—	470	473	—	473	692	—	692
<b>(b) Economic Services (1 to 10)</b>	<b>46,995</b>	<b>193</b>	<b>47,188</b>	<b>84,073</b>	<b>395</b>	<b>84,468</b>	<b>58,657</b>	<b>399</b>	<b>59,056</b>	<b>91,612</b>	<b>398</b>	<b>92,010</b>
1 Agriculture and Allied Activities (i to xi)	4,120	—	4,120	904	—	904	576	4	580	721	3	724
i) Crop Husbandry	21	—	21	66	—	66	52	4	56	68	3	71
ii) Soil and Water Conservation	8	—	8	10	—	10	5	—	5	10	—	10
iii) Animal Husbandry	22	—	22	125	—	125	48	—	48	90	—	90
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	13	—	13	3	—	3	3	—	3	3	—	3
vi) Forestry and Wild Life	4,056	—	4,056	700	—	700	468	—	468	550	—	550
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
x) Co-operation	—	—	—	—	—	—	—	—	—	—	—	—
xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2 Rural Development	202	—	202	3,800	—	3,800	2,290	—	2,290	3,800	—	3,800
3 Special Area Programmes <i>of which</i> : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4 Major and Medium Irrigation and Flood Control	1,945	193	2,138	2,215	395	2,610	2,033	395	2,428	2,405	395	2,800
5 Energy	—	—	—	—	—	—	—	—	—	—	—	—
6 Industry and Minerals (i to iv)	398	—	398	1,275	—	1,275	212	—	212	193	—	193
i) Village and Small Industries	398	—	398	265	—	265	212	—	212	193	—	193
ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
iii) Non-Ferrous Mining and Metallurgical Industries	—	—	—	—	—	—	—	—	—	—	—	—
iv) Others #	—	—	—	1,010	—	1,010	—	—	—	—	—	—
7 Transport (i + ii)	40,008	—	40,008	75,303	—	75,303	53,247	—	53,247	83,850	—	83,850
i) Roads and Bridges	18,889	—	18,889	22,735	—	22,735	20,000	—	20,000	21,810	—	21,810
ii) Others **	21,119	—	21,119	52,568	—	52,568	33,247	—	33,247	62,040	—	62,040
8 Communications	—	—	—	—	—	—	—	—	—	—	—	—
9 Science, Technology and Environment	50	—	50	105	—	105	—	—	—	80	—	80

A165

Appendix



## Appendix IV : Capital Expenditure of Individual States (Contd.)

### ALL STATES

(Rs Lakh)

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>TOTAL DISBURSEMENTS (I+II+III+IV)</b>	<b>4,076,116</b>	<b>4,425,025</b>	<b>8,501,141</b>	<b>5,454,709</b>	<b>5,115,583</b>	<b>10,570,292</b>	<b>5,988,622</b>	<b>9,211,718</b>	<b>15,200,344</b>	<b>6,133,325</b>	<b>7,197,207</b>	<b>13,330,532</b>
<b>I Total Capital Outlay (1 + 2)</b>	<b>3,323,766</b>	<b>333,145</b>	<b>3,656,911</b>	<b>4,595,403</b>	<b>976,317</b>	<b>5,571,720</b>	<b>4,936,586</b>	<b>1,213,475</b>	<b>6,150,061</b>	<b>5,101,255</b>	<b>958,726</b>	<b>6,059,982</b>
<b>1 Developmental (a + b)</b>	<b>3,190,483</b>	<b>280,078</b>	<b>3,470,561</b>	<b>4,408,099</b>	<b>886,050</b>	<b>5,294,149</b>	<b>4,773,345</b>	<b>1,125,932</b>	<b>5,899,276</b>	<b>4,898,313</b>	<b>846,207</b>	<b>5,744,520</b>
<b>(a) Social Services (1 to 9)</b>	<b>710,079</b>	<b>48,383</b>	<b>758,462</b>	<b>1,081,991</b>	<b>25,135</b>	<b>1,107,126</b>	<b>1,105,026</b>	<b>33,885</b>	<b>1,138,911</b>	<b>1,210,861</b>	<b>32,993</b>	<b>1,243,854</b>
1. Education, Sports, Art and Culture	57,170	453	57,623	105,426	783	106,209	107,240	751	107,991	119,610	995	120,605
2. Medical and public health	73,791	399	74,190	121,337	205	121,542	121,820	799	122,619	125,106	828	125,934
3. Family Welfare	1,031	—	1,031	2,257	—	2,257	3,320	—	3,320	2,540	—	2,540
4. Water supply and sanitation	347,791	7,537	355,328	396,260	3,450	399,710	393,879	12,800	406,679	482,120	14,447	496,567
5. Housing	54,067	12,041	66,108	63,819	14,730	78,549	58,951	13,773	72,724	68,108	11,683	79,791
6. Urban development	43,419	16,755	60,174	116,266	5,016	121,282	204,281	4,601	208,882	159,486	3,549	163,035
7. Welfare of Scheduled Caste, Scheduled Tribes and other backward Classes	63,121	131	63,252	105,529	—	105,529	110,367	—	110,367	113,610	454	114,064
8. Social Security and Welfare	8,112	679	8,791	18,030	753	18,783	22,704	716	23,420	19,102	632	19,734
9. Others*	61,577	10,388	71,965	153,067	198	153,264	82,462	445	82,907	121,179	405	121,584
<b>(b) Economic Services (1 to 10)</b>	<b>2,480,404</b>	<b>231,695</b>	<b>2,712,099</b>	<b>3,326,108</b>	<b>860,915</b>	<b>4,187,022</b>	<b>3,668,319</b>	<b>1,092,047</b>	<b>4,760,366</b>	<b>3,687,452</b>	<b>813,214</b>	<b>4,500,666</b>
1 Agriculture and Allied Activities (i to xi)	91,492	-16,661	74,830	155,108	29,094	184,202	159,330	-41,716	117,614	138,695	26,960	165,655
i) Crop Husbandry	28,829	2,138	30,967	22,404	875	23,279	22,568	892	23,460	6,714	879	7,593
ii) Soil and Water Conservation	16,408	500	16,908	25,036	903	25,939	32,625	812	33,437	35,851	933	36,784
iii) Animal Husbandry	2,784	62	2,846	4,038	—	4,038	5,351	—	5,351	5,196	1	5,197
iv) Dairy Development	1,084	-214	870	999	—	999	1,464	—	1,464	1,338	—	1,338
v) Fisheries	6,806	393	7,199	6,480	—	6,480	7,186	—	7,186	6,939	—	6,939
vi) Forestry and Wild Life	33,770	2,607	36,377	51,193	963	52,156	44,778	635	45,413	45,845	644	46,489
vii) Plantations	616	—	616	609	—	609	613	—	613	528	—	528
viii) Food Storage and Warehousing	-16,949	-22,905	-39,854	2,582	26,586	29,168	3,066	-45,868	-42,802	1,870	24,734	26,604
ix) Agricultural Research and Education	524	—	524	1,005	—	1,005	2,925	—	2,925	1,399	—	1,399
x) Co-operation	16,841	758	17,599	39,595	-233	39,362	37,722	1,813	39,535	31,861	-230	31,631
xi) Others@	779	—	779	1,167	—	1,167	1,032	—	1,032	1,155	—	1,155
2 Rural Development	222,369	176	222,545	397,242	56	397,298	355,024	1,236	356,260	310,243	1,336	311,579
3 Special Area Programmes of which : Hill Areas	58,993	—	58,993	109,157	—	109,157	128,550	—	128,550	172,707	—	172,707
4 Major and Medium Irrigation and Flood Control	1,025,315	199,834	1,225,149	1,163,391	122,338	1,285,729	1,582,391	424,569	2,006,960	1,506,012	189,253	1,695,265
5 Energy	299,360	347	299,707	290,339	630,683	921,022	303,463	630,683	934,146	356,086	531,026	887,112
6 Industry and Minerals (i to iv)	31,891	328	32,219	67,195	2,684	69,879	52,512	3,278	55,790	52,904	49	52,953
i) Village and Small Industries	10,830	1,024	11,853	19,438	2,587	22,025	15,997	3,277	19,274	18,386	48	18,434
ii) Iron and Steel Industries	1,698	—	1,698	2,283	—	2,283	2,211	—	2,211	2,160	—	2,160
iii) Non-Ferrous Mining and Metallurgical Industries	540	-711	-171	1,350	—	1,350	2,285	1	2,286	935	1	936
iv) Others #	18,824	15	18,839	44,124	97	44,221	32,020	—	32,020	31,423	—	31,423
7 Transport (i + ii)	677,012	46,546	723,558	1,034,737	75,569	1,110,306	1,013,989	72,481	1,086,471	1,050,121	52,422	1,102,542
i) Roads and Bridges	626,285	30,462	656,747	940,688	56,369	997,057	936,955	50,015	986,970	950,870	30,299	981,168
ii) Others **	50,727	16,084	66,811	94,049	19,200	113,249	77,034	22,466	99,500	99,251	22,123	121,374
8 Communications	4	—	4	4	—	4	4	—	4	4	—	4
9 Science, Technology and Environment	876	—	876	6,484	—	6,484	5,830	—	5,830	9,509	—	9,509

**Appendix IV : Capital Expenditure of Individual States (Concl.)**

**ALL STATES**

(Rs Lakh)

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

A168

	2002-03 (Accounts)			2003-04 (Budget Estimates)			2003-04 (Revised Estimates)			2004-05 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
10 General Economic Services (i + ii)	73,092	1,126	74,218	102,451	491	102,942	67,225	1,516	68,741	91,171	12,169	103,340
i) Tourism	9,509	108	9,617	14,856	—	14,856	16,037	—	16,037	16,990	—	16,990
ii) Others @@	63,583	1,018	64,601	87,595	491	88,086	51,188	1,516	52,705	74,182	12,169	86,350
<b>2 Non-Developmental (General Services)</b>	<b>133,283</b>	<b>53,067</b>	<b>186,350</b>	<b>187,304</b>	<b>90,267</b>	<b>277,571</b>	<b>163,241</b>	<b>87,543</b>	<b>250,784</b>	<b>202,942</b>	<b>112,519</b>	<b>315,461</b>
<b>II Discharge of Internal Debt (1 to 5) +</b>	<b>5,442</b>	<b>589,269</b>	<b>594,711</b>	<b>5,976</b>	<b>861,664</b>	<b>867,640</b>	<b>—</b>	<b>1,379,454</b>	<b>1,379,454</b>	<b>—</b>	<b>1,593,626</b>	<b>1,593,626</b>
1 Market Loans	1,842	211,224	213,066	—	345,514	345,514	—	353,040	353,040	—	443,329	443,329
2 Loans from L.I.C.	1,688	25,390	27,078	2,513	36,051	38,564	—	38,096	38,096	—	51,002	51,002
3 Loans from NABARD	1,912	135,421	137,333	3,463	173,234	176,697	—	224,675	224,675	—	499,322	499,322
4 Loans from National Co-operative Development Corporation	—	33,861	33,861	—	39,849	39,849	—	30,741	30,741	—	47,294	47,294
5 Others	—	183,373	183,373	—	267,016	267,016	—	732,902	732,902	—	552,678	552,678
of which : Land Compensation Bonds	—	141	141	—	103	103	—	104	104	—	103	103
<b>III Repayment of Loans to the Centre</b>	<b>—</b>	<b>2,814,784</b>	<b>2,814,784</b>	<b>—</b>	<b>2,590,879</b>	<b>2,590,879</b>	<b>—</b>	<b>5,353,521</b>	<b>5,353,521</b>	<b>241,900</b>	<b>3,984,185</b>	<b>4,226,085</b>
<b>IV Loans and Advances by State Governments (1+2)</b>	<b>746,908</b>	<b>687,826</b>	<b>1,434,735</b>	<b>853,330</b>	<b>686,723</b>	<b>1,540,053</b>	<b>1,052,037</b>	<b>1,265,268</b>	<b>2,317,305</b>	<b>790,170</b>	<b>660,669</b>	<b>1,450,839</b>
<b>1 Developmental Purposes (a + b)</b>	<b>746,757</b>	<b>566,286</b>	<b>1,313,043</b>	<b>853,180</b>	<b>588,992</b>	<b>1,442,172</b>	<b>1,051,437</b>	<b>1,153,022</b>	<b>2,204,459</b>	<b>790,070</b>	<b>535,759</b>	<b>1,325,829</b>
<b>(a) Social Services ( 1 to 4)</b>	<b>177,953</b>	<b>160,627</b>	<b>338,580</b>	<b>169,410</b>	<b>186,658</b>	<b>356,068</b>	<b>185,217</b>	<b>182,630</b>	<b>367,847</b>	<b>172,485</b>	<b>157,353</b>	<b>329,838</b>
1 Education, Sports, Art and Culture	3,265	163	3,428	3,950	10	3,960	3,575	1,210	4,785	665	610	1,275
2 Housing	7,114	47,566	54,680	13,416	48,644	62,060	33,896	50,794	84,690	11,082	55,475	66,557
3 Government Servants(Housing)	12,961	65,898	78,859	12,600	89,146	101,746	12,222	85,101	97,323	12,125	71,948	84,073
4 Others	154,613	47,000	201,613	139,444	48,858	188,302	135,524	45,525	181,049	148,613	29,320	177,933
<b>(b) Economic Services (1 to 9)</b>	<b>568,804</b>	<b>405,659</b>	<b>974,463</b>	<b>683,770</b>	<b>402,334</b>	<b>1,086,104</b>	<b>866,220</b>	<b>970,393</b>	<b>1,836,612</b>	<b>617,585</b>	<b>378,406</b>	<b>995,990</b>
1 Crop Husbandry	2,706	2,020	4,726	732	4,802	5,534	196	20,973	21,169	1,546	2,518	4,064
2 Soil and Water Conservation	—	—	—	31	—	31	6	—	6	401	—	401
3 Food Storage and Warehousing	1,408	420	1,828	2,062	501	2,563	1,843	251	2,094	1,345	492	1,837
4 Co-operation	16,692	104,216	120,908	30,289	52,598	82,887	37,254	53,686	90,940	21,236	17,588	38,824
5 Major and Medium Irrigation, etc.	12	8,105	8,117	100	1,500	1,600	168	1,500	1,668	100	1,500	1,600
6 Power Projects	463,251	129,784	593,035	603,627	223,103	826,730	777,684	698,653	1,476,337	547,548	255,285	802,833
7 Village and Small Industries	16,148	152	16,300	7,950	1,652	9,602	7,664	2,908	10,573	3,629	436	4,065
8 Other Industries and Minerals	16,247	61,956	78,203	3,021	75,341	78,362	11,901	96,339	108,240	10,722	19,042	29,764
9 Others	52,340	99,006	151,346	35,958	42,837	78,795	29,503	96,082	125,585	31,057	81,545	112,602
<b>2 Non-Developmental Purposes (a + b)</b>	<b>151</b>	<b>121,540</b>	<b>121,691</b>	<b>150</b>	<b>97,731</b>	<b>97,881</b>	<b>600</b>	<b>112,246</b>	<b>112,846</b>	<b>100</b>	<b>124,911</b>	<b>125,011</b>
(a) Government Servants (other than Housing)	101	22,489	22,590	100	39,749	39,849	50	32,232	32,282	50	54,737	54,787
(b) Miscellaneous	50	99,051	99,101	50	57,984	58,034	550	80,014	80,564	50	70,174	70,224
<b>A Surplus (+)/Deficit(-) on Capital Account</b>			<b>5,972,260</b>			<b>4,127,246</b>			<b>6,045,435</b>			<b>4,476,700</b>
<b>B Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-5,511,115</b>			<b>-5,090,015</b>			<b>-7,212,575</b>			<b>-4,576,398</b>
<b>C Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>461,145</b>			<b>-962,769</b>			<b>-1,167,140</b>			<b>-99,698</b>
<b>Financing of Surplus(+)/Deficit(-)</b>												
<b>D Increase(+)/Decrease(-) in Cash Balances++</b>			<b>-505,704</b>			<b>-936,024</b>			<b>-1,049,588</b>			<b>-143,210</b>
(a) Opening Balance			-73,785			-718,040			-189,621			-1,057,485
(b) Closing Balance			-611,567			-1,644,064			-1,171,672			-1,200,693
<b>E Withdrawals from(-)/Additions to(+)</b>												
<b>Cash balance Investment Account (net)</b>			<b>276,197</b>			<b>33,762</b>			<b>-114,401</b>			<b>57,511</b>
<b>F Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI(net)</b>			<b>690,652</b>			<b>-60,507</b>			<b>-3,151</b>			<b>-13,999</b>

**Notes to Appendix IV :**

1. Figures given here (i) are not comparable with those published in the Articles 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.
  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-groups 'Others'.
  3. Figures in respect of Bihar, Jammu and Kashmir and Jharkhand for 2002-2003 relate to Revised Estimates.
- \* Include outlay on Information and Publicity, Other Social Services, *etc.*
- @ Include outlay on Other Agricultural Programmes, *etc.*
- # Include outlay on Cement and Non-Metallic Industries, Petro-chemical Industries, Chemical Industries, Engineering Industries, Telecommunication and Electronic Industries, Consumer Industries, Atomic Energy Industries, Others Industries and Minerals, *etc.*
- \*\* Include 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.*
- @@ Include outlay on Foreign Trade and Export Promotion Technology, Other General Economic Services, Investments 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.
- Nil/Not available.