

**STATE FINANCES  
A STUDY OF BUDGETS OF  
2006-07**



**RESERVE BANK OF INDIA**

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## FOREWORD

The Reserve Bank of India (RBI) has been publishing the annual Study on State Finances since 1950-51. Till 1998-99, this study used to be published as a part of the RBI Monthly Bulletin. Since 1999-00 onwards, this annual Study is being published as a stand-alone publication. In its endeavour to enable researchers to have easy access to time series data, the RBI (Division of State and Local Finances (DSLFF), Department of Economic Analysis and Policy (DEAP)) brought out a 'Handbook of Statistics on State Government Finances' in 2004. This document contains State-wise time series data on major fiscal indicators since 1980-81, and detailed data under revenue and capital accounts since 1990-91.

With the evolving fiscal federalism in India, this Study on State Finances, published by the RBI, has also improved its data coverage and analysis. This Study apart from presenting the statistical data, makes analysis and assessment of State finances. It is of interest to note that a special theme on 'Outstanding Liabilities of State Governments' was introduced in 2005-06. In the present Study *i.e.*, 'State Finances: A Study of Budgets of 2006-07', 'Social Sector Expenditure' is the special theme.

This Study has been prepared in the Division of State and Local Finances of the Department of Economic Analysis and Policy with support from the Regional Offices of DEAP and the Division of Central Finances. Support was also received from Department of Government and Bank Accounts (DGBA) and Internal Debt Management Department (IDMD) of Reserve Bank. The Study benefited from the co-operation and insights received from Finance Departments of the State Governments and valuable technical inputs received from discussions with select State Governments, Ministry of Finance, Government of India, officials of CAG, Planning Commission and National Institute of Public Finance and Policy.

The earlier issues of the above Study (since 1950-51 onwards) are available in the Central Library of RBI at Mumbai. Starting with 2001-02, the Study is also available in the RBI's website ([www.rbi.org.in](http://www.rbi.org.in)).

In order to improve the quality of the Study, feedback/comments on this Study are solicited. These may be sent to Director, Division of State and Local Finances, Department of Economic Analysis and Policy, Reserve Bank of India, Shahid Bhagat Singh Road, Mumbai 400 001 or through email at [deapdslf@rbi.org.in](mailto:deapdslf@rbi.org.in).

**Rakesh Mohan**  
Deputy Governor  
November 30, 2006



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## List of Select Abbreviations

ADB	- Asian Development Bank	FRL	- Fiscal Responsibility Legislation
Agg. Dis.	- Aggregate Disbursements	GDP	- Gross Domestic Product
AG	- Accountant General	GFD	- Gross Fiscal Deficit
Agg. Recp.	- Aggregate Receipts	GFD Exp.	- Gross Fiscal Deficit Expenditure
ARC	- Administrative Reform Commission	GIC	- General Insurance Corporation of India
ARM	- Additional Resource Mobilisation	GoI	- Government of India
BE	- Budget Estimates	GRF	- Guarantee Redemption Fund
BOT	- Build Operate and Transfer	GS	- Government Stock
CAG	- Comptroller and Auditor General of India	GSDP	- Gross State Domestic Product
CE	- Capital Expenditure	GST	- Goods and Services Tax
CHST	- Canada Health and Social Transfer	HDI	- Human Development Index
CIPET	- Central Institute of Plastics Engineering and Technology	HFI	- Horizontal Fiscal Imbalance
CO	- Capital Outlay	HUDCO	- Housing and Urban Development Corporation Ltd.
Comm. Exp.	- Committed Expenditure	ICDS	- Integrated Child Development Scheme
CPS	- Central Plan Schemes	IP	- Interest Payment
CPSUs	- Central Public Sector Undertakings	IR	- Interest Receipt
CR	- Capital Receipts	ITI	- Industrial Training Institute
CRF	- Calamity Relief Fund	IIT	- Indian Institute of Technology
C-SAS	- Computerised Stamp Duty Administration System	JNNURM	- Jawaharlal Nehru National Urban Renewal Mission
CSF	- Consolidated Sinking Fund	JVF	- Joint Venture Fund
CSO	- Central Statistical Organisation	KVIC	- Khadi and Village Industries Commission
CSS	- Central Sponsored Scheme	LAF	- Liquidity Adjustment Facility
CT	- Current Transfer	LIC	- Life Insurance Corporation of India
Dev. Exp.	- Developmental Expenditure	MB	- Market Borrowings
DSS	- Debt Swap Scheme	MoA	- Memorandum of Agreement
EFC	- Eleventh Finance Commission	MoF	- Ministry of Finance
EFSR	- Economic and Fiscal Strategy Report	MoU	- Memorandum of Understanding
FIs	- Financial Institutions	MSS	- Market Stabilisation Scheme
FRBM	- Fiscal Responsibility and Budget Management	NABARD	- National Bank for Agriculture and Rural Development



NCDC	- National Co-operative Development Corporation	REGS	- Rural Employment Guarantee Scheme
NCT	- National Capital Territory	Rev Exp.	- Revenue Expenditure
NEC	- North Eastern Council	RIDF	- Rural Infrastructure Development Fund
NFD	- Net Fiscal Deficit	RLA	- Recovery of Loans and Advances
NGO	- Non-Governmental Organisation	RR	- Revenue Receipts
NIC	- National Informatics Centre	RTI	- Right to Information
NIPFP	- National Institute of Public Finance and Policy	SBI	- State Bank of India
NIRE	- Non-Interest Revenue Expenditure	SC	- Scheduled Caste
Non-Dev. Exp.	- Non-Developmental Expenditure	SDLs	- State Development Loans
Non-Dev. Rev. Exp.	- Non-Developmental Revenue Expenditure	SEBs	- State Electricity Boards
NPS	- New Pension Scheme	SERCs	- State Electricity Regulatory Commissions
NREGS	- National Rural Employment Guarantee Scheme	SEZ	- Special Economic Zone
NSSF	- National Small Saving Fund	SHGs	- Self-Help Groups
NTR	- Non-Tax Revenue	SFC	- State Financial Corporation
OBC	- Other Backward Class	SPF	- State Provident Fund
OD	- Overdraft	SPP	- Specific Purpose Payments
OL	- Outstanding Liabilities	SPS	- State Plan Scheme
ONTR	- Own Non-Tax Revenue	SPSUs	- State Public Sector Undertakings
OTR	- Own Tax Revenue	SPV	- Special Purpose Vehicle
PB	- Power Bonds	SSE	- Social Sector Expenditure
PC	- Planning Commission	ST	- Scheduled Tribe
PD	- Primary Deficit	STC	- Standing Technical Committee
PDS	- Public Distribution System	TBs	- Treasury Bills
PPP	- Public Private Partnership	TFC	- Twelfth Finance Commission
PRB	- Primary Revenue Balance	TR	- Tax Revenue
PRI	- Panchayati Raj Institutions	ULBs	- Urban Local Bodies
PSB	- Public Sector Banks	UNDP	- United Nations Development Programme
PWD	- Public Works Department	UTI	- Unit Trust of India
RBI	- Reserve Bank of India	VAT	- Value Added Tax
RD	- Revenue Deficit	VFI	- Vertical Fiscal Imbalance
RE	- Revised Estimates	VRS	- Voluntary Retirement Scheme
		WMA	- Ways and Means Advances

# STATE FINANCES: A STUDY OF BUDGETS OF 2006-07<sup>1</sup>

## Introduction

The State Governments presented their budgets for 2006-07<sup>2</sup> against the backdrop of the commitments to pursue the process of fiscal correction and consolidation through the progressive enactment of Fiscal Responsibility Legislation (FRL). The efforts of the State Governments towards reducing fiscal imbalances were aided by larger devolution and transfer by the Twelfth Finance Commission (TFC) through shareable central taxes and grants. Furthermore, all States excepting two (Tamil Nadu and Uttar Pradesh) have implemented value added tax (VAT) in lieu of sales tax, which is expected to provide buoyancy to tax mobilisation of the State Governments.

Recognising that the sustained fiscal correction lies in revenue augmentation, the State Governments in their budget for 2006-07 have emphasised broadening and rationalising tax system. Simultaneously, they have laid stress on improvement in tax administration, streamlining and strengthening existing tax and non-tax collection and plugging of revenue leakages. With a view to improving transparency and efficiency in transactions of the Governments, many States have proposed to complete computerisation of their treasuries and also to introduce e-transfer for the transactions of the Governments. For improving

accountability of budget proposals, some States have proposed to introduce 'Outcome Budget', in line with the Central Government. Furthermore, many State Governments have proposed to introduce 'Gender Budgeting'. Some States have proposed comprehensive restructuring of State public sector undertakings including closure of chronically loss making units for reducing budgetary support for them. Progressive number of States announced introduction of new pension scheme based on defined contribution to restrict their rising pension obligations. Some States proposed curtailment of non-developmental expenditure by doing away with vacated posts, adoption of austerity measures and reduction of non-Plan expenditure. In terms of expenditure, many of the States proposed to improve spending on education and health sector and implement the centrally sponsored scheme of rural employment guarantee scheme. The Central Government has also taken several initiatives to support the reform process of the State Governments. Reserve Bank of India (RBI) as the banker and debt manager to the State Governments has been sensitising the State Governments on fiscal issues. RBI has been taking several measures with regard to market borrowings and consolidated sinking funds (CSF) of the State Governments. Furthermore, the Reserve Bank has operationalised a new Ways and Means Advances (WMA)/Overdraft (OD) scheme for the State Governments.

<sup>1</sup> Prepared in the *Division of State and Local Finances (DSLFF)* of the Department of Economic Analysis and Policy (DEAP) with the support of the Division of Central Finances and the Regional Offices of DEAP. Support was also received from Department of Government and Bank Accounts (DGBA) and Internal Debt Management Department (IDMD) of Reserve Bank. The technical support received from Finance Departments of the 29 State Governments is sincerely acknowledged. Valuable technical inputs received during visits to select State Governments; Ministry of Finance, Government of India (GoI); Office of CAG, GoI; Planning Commission and National Institute of Public Finance and Policy (NIPFP) are thankfully acknowledged.

<sup>2</sup> An analysis of the consolidated fiscal position of State Governments based on the State budgets of 29 States (4 of which were *Vote-on Accounts*) for 2006-07 has been published in the Annual Report, 2005-06, Reserve Bank of India. 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.

Against the above backdrop, the remainder of the Study is organised as follows. Section II provides Overview of the Study. Section III enumerates the policy initiatives of the State Governments, Government of India and of the Reserve Bank of India. Section IV provides the analysis and assessment of the consolidated budgetary position of the State Governments. Section V provides the State-wise assessment of the fiscal performance of the State Governments. Section VI provides an analysis and assessment of the outstanding liabilities, including contingent liabilities of the State Governments. An analysis of social sector expenditure in India as a special theme is presented in Section VII. The emerging issues on State finances are presented in Section VIII followed by concluding observations in Section IX.

Annex 1 sets out the detailed State-wise major policy initiatives announced in the State budgets. Annex 2 provides the details of the FRL of State Governments. Annex 3 provides the summary of fiscal position of the State Governments (non-special and special) in terms of various indicators for 2002-05 (Average) and revised estimates (RE) of 2005-06. A comparative analysis of fiscal federalism in several countries has been set out in Annex 4. The consolidated data on various parameters and fiscal indicators of the 29 State Governments are set out in the Appendix Tables 1-23 while State-wise data are provided in Statements 1-50. The detailed State-wise budgetary data are provided in the Appendix I-IV (Appendix I-Revenue Receipts, Appendix II- Revenue Expenditure, Appendix III-Capital Receipts, Appendix IV-Capital Expenditure).

## **II. OVERVIEW**

The key indicators in terms of 2004-05 accounts showed substantial improvement while compared to those with the revised estimates. The revised estimates of 2005-06 showed decline in the revenue deficit (RD) by more than 30 per cent compared to the budget estimates (BE). There was,

however, a 3 per cent rise in the gross fiscal deficit (GFD) due to 10.8 per cent step up in the capital outlay. The State Governments have committed in their budgets to carry forward the process of fiscal correction and consolidation further in their budgets for 2006-07.

Improvement in the key deficit indicators of RD, GFD and primary deficit (PD) was evident when revised estimates of 2004-05 were translated into accounts. It is pertinent to note that the correction in the revenue account in 2004-05 (Accounts) was largely due to decline in non-interest revenue expenditure. The capital outlay also registered a decline of Rs.6,672 crore (9.8 per cent) which accounted for 88.0 per cent of fall in capital expenditure.

The revised estimates of 2005-06 indicated improvement in the fiscal performance of the State Governments as compared with the budget estimates, particularly in the revenue account. Reflecting this, the RD registered a reduction in 2005-06 (RE) by 31.0 per cent. Notwithstanding the decline in the RD, the GFD witnessed an increase of Rs.3,338 crore (3.0 per cent) due to a large increase in capital outlay by Rs.8,302 crore (10.8 per cent). As proportion to GDP, however, GFD remained unchanged at 3.2 per cent with the decline in RD of 0.2 per cent being compensated by rise in capital outlay to the same extent.

The consolidated fiscal position of State Governments in 2006-07 indicates that the States have budgeted to achieve a near balance in the revenue account during 2006-07. As a consequence of decline in the RD, the GFD would decline by Rs.4,278 crore (3.8 per cent) to Rs.109,610 crore (2.8 percent of GDP). The PD is also budgeted to decline by Rs.14,709 crore (59.1 per cent) to Rs.10,185 crore (0.3 per cent of GDP) in 2006-07. It may be noted that the primary revenue surplus of Rs.94,914 crore (2.4 per cent of GDP) of the State Governments are budgeted to account for more than 95 per cent of the interest payments during 2006-07 as compared with about 81 per cent

of the interest payments in the previous year. Fiscal correction in the revenue account during 2006-07 has been budgeted to be achieved primarily through revenue enhancement with revenue receipts, as a ratio to GDP, budgeted to rise by 0.3 percentage points over the previous year. States' own tax revenue as a percentage to GDP is expected to show a marginal increase during 2006-07. As ratio to GDP, the States' own non-tax revenue would, however, be maintained at 1.3 per cent. The higher grants coupled with the incentives provided by the TFC towards restructuring of State finances have aided the States in their endeavour for fiscal correction and consolidation. Correction in the revenue deficit during 2006-07 would also be facilitated by deceleration in revenue expenditure to 11.3 per cent in 2006-07 from 15.4 per cent growth in the previous year, though, as proportion to GDP, revenue expenditure is envisaged to remain constant at the level of 13.3 per cent. The budgeted rise in revenue expenditure (11.3 per cent) during 2006-07 would be primarily contributed by non-interest revenue expenditure (80.4 per cent).

Notwithstanding the marked improvement in consolidated fiscal position of the State Governments, there are wide variations across the States. There are few States that have budgeted for an increase in the RD (4 States) and several States for higher GFD (14 States). Only a few States would account for the major part of the overall correction. State-wise analysis of the fiscal correction process indicates that the non-special category States would account for more than 87 per cent of the correction in the revenue account.

It is important to note that the State Budgets read in conjunction with Union Budget 2006-07 indicates that grants-in-aid have been overestimated by 20.6 per cent while shareable central taxes have been underestimated by 3.7 per cent. It may be noted that the consolidated position of RD and GFD of the

State Governments (in terms of their budgets for 2006-07) as percentage of GDP for 2006-07 has been estimated at 0.1 per cent and 2.8 per cent, respectively. Adjusting for data of Union Budget 2006-07, the RD and GFD of the State Governments as a percentage of GDP would be placed higher at 0.4 per cent and 3.1 per cent, respectively. There are also variations with regard to data on loans from the Centre and flows from National Small Savings Fund (NSSF) thereby distorting the financing pattern of GFD.

There has been a steady accumulation in the outstanding debt of State Governments, particularly since the latter half of the 1990s, on account of high RD and GFD of the States. However, the outstanding debt in terms of both growth and GDP witnessed a downward trend in the recent years. The outstanding liabilities of State Governments, as proportion of GDP, are budgeted at 31.8 per cent as at end-March 2007 lower than 33.4 per cent as at end-March 2005. Furthermore, the ratio of interest payments to revenue receipts which was 25.8 per cent in 2003-04 has been budgeted to come down to 19.1 per cent in 2006-07 mainly on account of the debt swap scheme. Securities issued to NSSF remains the biggest component of the outstanding debt followed by loans from the Centre and market borrowings. It may be mentioned that there are only three States<sup>3</sup> which have debt-GSDP ratio below 30.8 per cent in 2005-06 while there are fourteen States<sup>4</sup> which are having interest payments/revenue receipts (IP/RR) ratio below 15 per cent, the targets recommended by TFC for 2009-10. Based on the TFC's recommendation for debt relief, the Government of India has commenced the process of debt consolidation and debt write-off for the States.

One significant development in State finances relates to enactment of Fiscal Responsibility Legislation (FRLs) by a majority of the States. Making the process of fiscal correction a binding

<sup>3</sup> Tamil Nadu, Haryana and NCT Delhi.

<sup>4</sup> Arunachal Pradesh, Assam, Jammu and Kashmir, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Chattisgarh, Karnataka, Tamil Nadu and Uttaranchal.



force, FRL is expected to augment fiscal discipline and provide a more realistic correction path. A rule based policy would also make the fiscal policy of the State Governments more credible. Recognising this, the RBI Annual Report 2005-06 has observed that *"Adhering to the FRBM targets in respect of fiscal deficit and revenue deficit is, therefore, critical for macroeconomic, financial, external sector and budgetary sustainability. Furthermore, as use of borrowed resources for meeting the current expenditure requirements has resulted in widening of asset-liability mismatches over the years, it is essential to eliminate revenue deficit and generate sufficient revenue surplus which may be utilised for asset creation without creating liabilities. Any slippage in achieving the FRBM targets could erode the gains achieved in the initial year of the FRBM. It could also generate a chain effect at the State levels to relax targets set out in their fiscal responsibility legislations"*. Hence, it would be desirable that the State Governments, which have enacted FRLs, adhere to the rules, while remaining States may make efforts in the direction of adopting a rule based framework. The States should also desist from engaging in accounting arrangements with a view to benefiting from debt relief scheme, as suggested by the TFC in its Report. The State Governments need to adhere to integrity and unanimity in their budgetary accounting and classification.

The level of expenditure on operations and maintenance is vital for the upkeep of the capital assets of the Government. The TFC has emphasised on increasing the level and has also recommended specific grants for this purpose. The proportion of operations and maintenance expenditure in total revenue expenditure of the State Governments, by and large, exhibited a gradual decline over the years. 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 of the State Governments increased over the second half of the 1990s and has declined in recent years. Having a

large share of wages and salaries in total revenue expenditure is one of the primary factors underlying the downward rigidity in revenue expenditures.

An issue that has a bearing on the liquidity management by the State Governments relates to surge in surplus cash balances of the State Governments as reflected in their investments in 14-Day Intermediate Treasury Bills. In view of the build-up of the surplus cash balances, resort to utilisation of WMA/OD by the State Governments has declined significantly. The upsurge in surplus cash balances of the State Governments has emanated mainly from the large automatic inflow of relatively high cost NSSF resources, larger central tax devolution and grants following the recommendations of the TFC, as well as buoyancy of States' own tax revenues, in relation to their budgetary projections. The surge in surplus cash balances of the State Governments, however, has posed challenges to the cash and financial management of the State Governments. The Working Group to Evolve the Framework for Investment of State Government Balances constituted by the Reserve Bank is seized of the matter.

In order to make the process of fiscal consolidation durable and sustainable, adequate investment in economic infrastructure and expenditure on social sectors would be essential. Accordingly, the States would be required to incur higher outlays on the provision on these sectors. Against this backdrop, a desirable path to fiscal correction lies through fiscal empowerment, *i.e.*, by expanding the scope and size of revenue flows into budget. The State Governments' strategy of augmenting tax collection through, *inter alia*, introduction of new taxes and improvement in tax administration needs to be continued with greater vigour. Furthermore, the State Governments may go for a comprehensive review of their tax system to minimise transaction costs and rationalise tax structure, which would help in augmenting tax revenues. In this context, augmenting resource mobilisation as non-tax

revenue through appropriate user charges and restructuring of State public sector undertakings continues to be of critical importance. Raising user charges to appropriate levels will, however, be feasible largely when there is a concomitant improvement in the delivery of the services provided by the States.

Poor financial performance of the State Electricity Boards (SEBs) and Power Utilities has been a matter of concern for the State Governments. Improvement in cost recovery in respect of the power sector, therefore, assumes significance particularly in the context of extending free/subsidised power to certain sections by the State Governments. During 2005-06 (RE), power subsidy to agricultural consumers accounted 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.

The issue of power subsidies also need to be addressed by the State Governments with power sector reform being an integral part of the reform process. In regard to power subsidies, Economic Survey 2005-06 of the Government of India, stated *"in 2005-06, while the direct transfers from State Governments to SEBs was placed at Rs.11,562 crore, an uncovered subsidy of Rs.15,987 crore remained, indicating the large potential that reforms have in improving not only the power sector itself but also the fiscal position of the States"*.

With bulk of the responsibilities pertaining to expenditure on social sectors placed in the domain of State Governments, it is widely recognised that the level of social sector expenditure has important implications for the level of human development and long-term prospects of the economy. One important issue in the arena of social sector expenditure is

that of its adequacy. Given the low level of human development achieved by many of the States in the country, and given the inequalities in income distribution, a minimum adequate level of social sector expenditure by the State Governments may be emphasised, which would lead to subsequent improvement in the human development indicators. Effectiveness of social sector expenditure, *i.e.*, the impact of social sector expenditure on the social indicators is very crucial. Depending on the different conditioning factors, the impact will differ across States. In this context, the distinction has to be made between the outlays and the outcome. In sync with the Union Government, many States have proposed in their budgets for 2006-07 to bring out 'Outcome Budget'. Other States may follow suit. Furthermore, the States need to reprioritise their expenditure so as to ensure adequate investment in the social sector. Within social sector expenditure, expenditure on basic<sup>5</sup> social services and also the non-salary component assumes importance in order to have greater impact on human development. The State Governments also need to emphasise on the quality of service delivery in respect of social sectors. Improvement in the delivery of services would encourage the public to pay for these services and, therefore, may be considered as a priority by the State Governments.

With the Sixth Pay Commission already constituted by the Central Government, the States may consciously deliberate upon the impact of the award of the Pay Commission upon their financial position, given the State Governments' potential to implement their recommendations for their employees. The States, however, need to be cautious on decisions relating to salary levels and balance it with their fiscal capacity, employee strength, size of population and the required complementary expenditure for productive employment. The economy's moving to a higher growth trajectory has resulted in higher own revenue receipts and greater fiscal capacity for the

<sup>5</sup> According to an UNDP Study, basic social services refers to basic education, primary health care and family planning services, low cost water and sanitation and nutrition programmes.

States. The buoyancy in revenue mobilisation also needs to be channelised for productive expenditure and investment.

To sum up, it may be mentioned that the State Governments have witnessed marked improvements in the form of major deficits indicators. The States, however, have the challenging task of continuing and sustaining the fiscal correction for eventually translating the same into durable fiscal consolidation. With wide variations in fiscal performance across the States, the fiscally weak States may attempt to undertake reform measures with a view to catching up with the fiscally sound States. As mentioned in RBI Annual Report 2005-06, the State Governments may emphasise fiscal empowerment to augment revenues, which would provide them the necessary flexibility to shift the pattern of expenditure towards greater social sector expenditure and capital outlay. In this context, tax reforms, levying of appropriate user charges, rationalisation of subsidies (including power sector subsidies) and restructuring of State level public sector undertakings assume significance.

### **III. POLICY INITIATIVES**

The various policy measures implemented by the State Governments in the past for addressing their fiscal problems have shown noteworthy results as evident from the improvement in deficit indicators and other fiscal indicators. The State Governments in their budgets for 2006-07 have further pursued with the process of fiscal consolidation. The 2005-06, being the first year of the TFC's award period, the State Governments have started implementing several recommendations of the TFC relating to fiscal restructuring. The Government of India has also been taking several initiatives to provide support besides facilitating and strengthening the endeavours of the States. The Reserve Bank, on its part, has been playing an advisory role in fiscal matters of the State Governments besides the support it provides in the form of WMA/OD and raising of market borrowings.

A brief narration of the various policy initiatives and measures that have been proposed for implementation by the State Governments, the Government of India and the Reserve Bank is attempted in the following paragraphs.

#### **III.1 State Governments**

The State Governments have remained resolute in their path of fiscal correction and consolidation as evident from the policies proposed in their budgets for 2006-07. The State Governments have, in general, targeted revenue augmentation along with efforts to contain non-Plan revenue expenditure. Several State Governments, have proposed substantial enhancement of outlays for social schemes, particularly for the weaker sections. During the current year, some States have moved towards the VAT regime aligning themselves with the States which had implemented VAT earlier. Moreover, several States enacted their FRL as recommended by the TFC. Besides, the States have implemented several other policy measures in the realm of taxation, expenditure management and setting up of appropriate institutional mechanisms. The State-wise details of major policy measures are set out in *Annex 1*. A summary account is provided in the following paragraphs.

##### *III.1.1 Revenue Augmentation*

During 2006-07, five of the remaining States implemented VAT taking the total number of States implementing VAT to 27 (including NCT Delhi). While Uttar Pradesh is yet to decide on implementing VAT, Tamil Nadu has proposed to implement VAT with effect from January 1, 2007. The States those have already implemented VAT, have taken measures to streamline the procedures, rationalise tax rates and address other issues so as to enable a smooth transition to VAT in their respective States.

State Governments in general have aimed at expanding the tax payer base, better compliance, rationalisation of tax rates, improving the efficiency of tax administration, simplification of tax laws and introducing a modern and improved tax system.

Excepting for a few States which have contemplated to bring in new taxes (tax on lottery tickets in Maharashtra, tax on resale of certified used cars in Goa, 'green tax' on old vehicles in Rajasthan), most State Governments have intended to reduce their tax rates on various types of taxes and even abolish certain taxes. In this context it may be mentioned that two States (Punjab and Maharashtra) have shown inclination to do away with octroi. Kerala, on the other hand, has created a new schedule of goods to be taxed at 20 per cent which is higher than the highest level under VAT *i.e.*, 12.5 per cent. Punjab has budgeted to raise bonds through Punjab State Industrial Development Corporation. State Governments such as Gujarat and West Bengal have brought in amnesty schemes for realising outstanding amounts or arrears in payment. Several State Governments have emphasised streamlining and rationalising of stamp duty while making it applicable on more instruments (*e.g.*, power of attorney, deposits of title deeds).

Maharashtra, Meghalaya and Mizoram have proposed to enhance water charges. However, several States have proposed to reduce power/ electricity rates to various sections of population (Andhra Pradesh, Goa, Gujarat, Haryana, Himachal Pradesh, Karnataka, Punjab and Tamil Nadu).

### *III.1.2. Expenditure Management*

State Governments have proposed measures aimed at better expenditure management and also containment of non-developmental expenditure. Several States including Sikkim and Kerala have proposed ban over recruitments and creation of new posts and put in place a 10 per cent cut in non-Plan expenditure besides bringing in austerity measures. Most State Governments have tightened administrative expenditure. However, developmental expenditure and capital outlay have been emphasised. Several State Governments have proposed insurance schemes for the weaker sections. Some of the States (Assam, Karnataka, Punjab, Sikkim and West Bengal) have proposed setting up of dedicated funds for targeted purposes

and sectors. States are also implementing pension reforms to contain committed expenditure. West Bengal has proposed to reschedule and restructure loans taken from HUDCO. Tamil Nadu has taken over the entire liability of the cooperative banks due to NABARD. While States have been striving to contain expenditure, particularly non-Plan, a plethora of subsidies, waivers and concessions have been announced in the State budgets of 2006-07.

### *III.1.3. Institutional Measures*

The State Governments have adopted institutional measures oriented towards fiscal discipline. Thus, States have gradually put in place legislations in respect of various fiscal parameters such as guarantees, setting up of sinking funds and fiscal responsibility. In this regard, as of now 23 States have enacted FRL which encompasses targets on various fiscal parameters (Annex 2). States have also implemented measures relating to consolidated sinking fund (CSF), guarantee redemption fund (GRF) and ceiling on guarantees (Table 1).

Most of the State Governments have proposed setting up of Committees/Working Groups and policy measures for targeted purposes such as FRBM (Assam), urban infrastructure (Gujarat, Himachal Pradesh, Jammu and Kashmir, Karnataka and Kerala), implementation and monitoring of policies (Jharkhand, Karnataka and Maharashtra), human resource development (Assam, Maharashtra), employment issues (Assam, Goa and Haryana), industrial sector (Bihar, Karnataka, Maharashtra, Punjab and Tamil Nadu), agriculture and irrigation (Himachal Pradesh, Karnataka and Kerala). Tamil Nadu and Uttaranchal have also proposed an Administrative Reform Commission. Assam has proposed a Tax Reform Commission while Nagaland proposed a State Women Commission. Gender budgeting has been proposed by the States of Delhi, Himachal Pradesh and Karnataka. Bihar has proposed an Investment Council. Assam and Himachal Pradesh have proposed for a greater role of the local bodies. Assam has set up a Agriculture Debt Relief

**Table 1: Institutional Reforms by State Governments**

States	Value Added Tax (VAT) Implemented	Fiscal Responsibility Legislation (FRL) Enacted	New Pension Scheme (NPS) Introduced	Ceilings on Guarantee Imposed	Consolidated Sinking Fund (CSF)	Guarantee Redemption Fund (GRF)
1	2	3	4	5	6	7
1. Andhra Pradesh	April 2005	June 2005	September 2004	S, September 2003	1999-00	January 2002
2. Arunachal Pradesh	April 2005	March 2006	No	No	June 1999	No
3. Assam	May 2005	September 2005	No	S, September 2005	1999-00	No
4. Bihar	April 2005	April 2006	September 2005	No	No	No
5. Chhattisgarh	April 2006	September 2005	November 2004	Yes	2001-02	No
6. Goa	April 2005	2006	August 2005	S, 1993 (Amended, 2005)	June 1999	October 2001
7. Gujarat	April 2006	March 2005	April 2005	A, 1963 (Amended, 2001)	December 2003	February 2002
8. Haryana	April 2003	July 2005	January 2006	Yes	Yes	July 2003
9. Himachal Pradesh	April 2005	2005	Yes	No	No	No
10. Jammu and Kashmir	April 2005	No	No	No	No	2005-06
11. Jharkhand	April 2006	No	Yes	No	No	No
12. Karnataka	April 2005	April 2003	April 06	S, April 1999	No	March 2000
13. Kerala	April 2005	August 2003	No	2003	June 2006	No
14. Madhya Pradesh	April 2006	May 2005	January 2005	A	No	January 2006
15. Maharashtra	April 2005	April 2005	November 2005	No	1999	No
16. Manipur	July 2005	August 2005	December 2004	S, January 2005	No	No
17. Meghalaya	April 2006	March 2006	No	No	November 1999	No
18. Mizoram	April 2005	No	No	No	1999-00	No
19. Nagaland	April 2005	August 2005	No	S, August 2005	No	No
20. Orissa	April 2005	June 2005	January 2005	A, November 2002	January 2003	2002-03
21. Punjab	April 2005	2003	No	A, Yes	Yes	No
22. Rajasthan	April 2006	May 2005	January 2004	May 2005	No	1999-00
23. Sikkim	April 2005	No	April 2006	December 2000	1999-00	2005-06
24. Tamil Nadu	No	2003	April 2003	S, May 2003	March 2006	March 2003
25. Tripura	October 2005	2005	NA	NA	NA	NA
26. Uttaranchal	October 2005	October 2005	October 2005	No	January 2001	No
27. Uttar Pradesh	No	February 2004	April 2005	No	No	No
28. West Bengal	April 2005	No	No	S, August 2001	April 1999	No
29. NCT Delhi	April 2005	No	No	No	No	No
<b>Sum-up</b>	<b>27</b>	<b>23</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>11</b>

NA : Not Available      A : Administrative Ceiling      S : Statutory Ceiling  
**Source** : Based on Information received from the State Governments.

Commission and a cell to monitor NABARD loans. Madhya Pradesh, Rajasthan and Tripura have proposed to bring out an Outcome Budget in line with that of Government of India.

### III.1.4. Other Initiatives

The State Governments have proposed several schemes particularly directed towards education, health and employment. State Governments have been implementing the National Rural Employment Scheme. Further, several States (Assam, Jharkhand, Sikkim and Tamil Nadu) have proposed setting up of Special Economic Zones (SEZs) and industrial parks for specific industries. State Governments (Uttaranchal, Rajasthan,

Jharkhand and Chhattisgarh) are exploring to set up projects under 'public-private partnership' (PPP) scheme. Several State Governments (Assam, Gujarat, Jammu and Kashmir and Delhi) have budgeted for power projects to take care of their energy requirements while others have taken steps to improve the power situation in their respective States.

### III.1.5. Power Sector Reforms

The power sector reforms, crucial for the fiscal reform programme, have assumed critical importance in recent years. The State Electricity Boards (SEBs) account for the bulk of the States' investments in PSUs and poor financial

performance of SEBs thus, adversely impact the State finances. The subsidies provided by the State Governments to partly compensate the SEBs for the subsidised sale of electricity to agriculture and domestic sectors have been on the rise in recent years. In addition to direct loans to SEBs, the State Governments have also provided substantial guarantees to financial institutions for enabling SEBs to raise requisite resources from them.

Based on the recommendation of the Ahluwalia Committee (2001), a scheme for one-time settlement of outstanding dues of the SEBs to Central Public Sector Undertakings (CPSUs) was finalised. In this regard, Tripartite Agreements have been signed amongst the Government of India, the Reserve Bank and 28 State Governments. Under the scheme, the State Governments have issued 15-year bonds during 2003-04 with retrospective effect from October 1, 2001 worth Rs.28,984 crore<sup>6</sup> to the CPSUs in exchange of the outstanding dues at a nominal tax-free interest rate of 8.5 per cent per annum repayable over 10 years after a moratorium period of five years. Subject to the approval of the Reserve Bank, 10 per cent of the bonds can be off-loaded in the market each year for trading. With securitisation of past dues by the State Governments and creation of the discipline of full payment for current supplies, the raising of the requisite resources from the market for the capacity addition programme of the CPSUs would become easier. This has also facilitated the SEBs to clean their balance sheets to enable them to access markets for funds to finance their future investment programme.

Most of the States have outlined initiatives aimed at restructuring of the power sector through measures relating to private sector entry into power generation, re-organisation of State Electricity Boards into separate corporations for generation, transmission and distribution, measures for

reducing transmission and distribution losses, raising power tariffs and most importantly, initiating statutory steps for establishment of regulatory/tariff authorities.

All States, excepting Arunachal Pradesh and Nagaland, have constituted State Electricity Regulatory Commissions (SERCs) in their States for determining the power tariff structure. However, SERCs of three States (*viz.*, Goa, Jammu and Kashmir and Meghalaya) were non-functional as of end-March 2006. Of 24 functional SERCs, tariff orders have been issued by SERCs in 20 States till end-March 2006. The State-wise details of the initiatives taken by State Governments in the power sector reforms and restructuring are presented in Table 2. Thirteen States have unbundled their SEBs whereas nine States have sought extension for unbundling their SEBs. It may be mentioned that the mandatory date for unbundling of the SEBs into three entities (*i.e.*, generation, transmission and distribution) was June 10, 2004. Seven States have only Electricity Departments. All States have signed Memorandum of Understanding (MoU)/Memorandum of Agreement (MoA) with the Ministry of Power, Government of India to undertake reforms in a time bound manner.

### III.2 Government of India

The Government of India has been initiating several measures to facilitate the reform process of the State Governments. In this regard, the Central Government's eight flagship programmes have benefited the State Governments. Based on the recommendations of the TFC, the Centre has devolved larger resources to the States.

The Centre in the Union Budget 2006-07 have outlined several initiatives to assist the State Governments in their developmental and social role. The Centre is assisting the States to the extent of 50 per cent of the actual expenditure incurred for supplementary nutrition. The Centre has taken a

<sup>6</sup> At present, the total Power Bonds issued by State Governments stands at Rs.31,581 crore

**Table 2: Status of Power Sector Reform in States**  
(position as on March 31, 2006)

States	MoU/MoA signed with Ministry of Power, Gol	State Electricity Board Unbundled	Constitution of State Electricity Regulatory Commission (SERC)	Tariff/ ARR Order Passed	Others
1	2	3	4	5	6
1. Andhra Pradesh	Yes	Yes	Yes	Yes	Anti-theft law passed, strategy for privatising distribution is being finalised
2. Arunachal Pradesh	Yes	No, Only Electricity Department	No	–	–
3. Assam	Yes	Yes	Yes	Yes	–
4. Bihar	Yes	No, Extension sought	Yes	–	Anti-theft law passed
5. Chhattisgarh	Yes	No, Extension sought	Yes	Yes	–
6. Goa	Yes	No, Only Electricity Department	Yes (Non-functional)	–	–
7. Gujarat	Yes	Yes	Yes	Yes	Anti-theft law passed
8. Haryana	Yes	Yes	Yes	Yes	–
9. Himachal Pradesh	Yes	No, Extension sought	Yes	Yes	–
10. Jammu & Kashmir	Yes	No, Only Electricity Department	Yes (Non-functional)	–	–
11. Jharkhand	Yes	No, Extension sought	Yes	Yes	–
12. Karnataka	Yes	Yes	Yes	Yes	Anti-theft law passed
13. Kerala	Yes	No, Extension sought	Yes	Yes	Anti-theft law passed
14. Madhya Pradesh	Yes	Yes	Yes	Yes	Anti-theft law passed
15. Maharashtra	Yes	Yes	Yes	Yes	Anti-theft law passed
16. Manipur	Yes (MoA)	No, Only Electricity Department	Yes	–	–
17. Meghalaya	Yes	No, Extension sought	Yes (Non-functional)	–	–
18. Mizoram	Yes (MoA)	No, Only Electricity Department	Yes	–	–
19. Nagaland	Yes	No, Only Electricity Department	No	–	–
20. Orissa	Yes	Yes	Yes	Yes	Distribution to be privatised
21. Punjab	Yes	No, Extension sought	Yes	Yes	–
22. Rajasthan	Yes	Yes	Yes	Yes	–
23. Sikkim	Yes	No, Only Electricity Department	Yes	–	–
24. Tamil Nadu	Yes	No, Extension sought	Yes	Yes	–
25. Tripura	Yes (MoA)	Yes	Yes	Yes	–
26. Uttaranchal	Yes	Yes	Yes	Yes	–
27. Uttar Pradesh	Yes	Yes	Yes	Yes	Anti-theft law passed
28. West Bengal	Yes	No, Extension sought	Yes	Yes	Anti-theft law passed
29. NCT Delhi	Yes	Yes	Yes	Yes	Distribution privatised
<b>Sum-up</b>	<b>29</b>	<b>13</b>	<b>27</b>	<b>20</b>	<b>11</b>

MoU : Memorandum of Understanding MoA: Memorandum of Agreement ARR : Aggregate Revenue Requirement

**Note** : For Manipur and Mizoram, joint Electricity Regulatory Commission was notified.

**Sources** : 1. Annual Report 2005-06, Central Electricity Authority, Ministry of Power, Government of India.

2. Website of Ministry of Power (www.powermin.nic.in), Gol.

major initiative in strengthening the infrastructure of several cities through Jawaharlal Nehru National Urban Renewal Mission (JNNURM) and during 2006-07, projects in Maharashtra, Madhya Pradesh and Gujarat are under active consideration. A special package has been cleared for water drainage system in the city of Mumbai. The Centre will actively promote the establishment of new towns, preferably focused on a specific industry with some projects under consideration in West Bengal and Karnataka. The Centre has a programme for repair, renovation and restoration of water bodies through pilot projects in 23 districts in 13 States. The Centre has proposed to set up a Special Purpose Tea Fund. Further, five ultra mega power projects in five States have been proposed. To provide support to the North Eastern region, a special accelerated road development programme has been laid out while a Central Institute of Horticulture will be established in Nagaland. Besides, the Centre has provided for in the Union Budget 2006-07 for debt consolidation and relief and compensation for VAT losses to the States. In order to meet the rising requirements for creation of rural infrastructure across the States, the Union Budget for 2006-07 proposed to increase the corpus of Rural Infrastructure Development Fund (RIDF) XII to Rs. 10,000 crore. It also proposed to allow specified projects under the PPP model to access RIDF funds. As rural road component of *Bharat Nirman* requires large funds, it has been decided to open a separate window under RIDF XII for rural areas for rural roads with a corpus of Rs.4,000 crore during 2006-07.

### **III.3 Reserve Bank of India**

The Reserve Bank as banker and manager of public debt to the State Governments has been sensitising the States on fiscal issues. In this direction, the Reserve Bank since 1997 has been organising a bi-annual Conference of State Finance Secretaries to establish a consultative approach to issues pertaining to State Governments finances.

This institutional mechanism has helped in providing solutions to many of the financial issues of the State Governments. The Reserve Bank provides the facility of WMA/OD to the State Governments and manages market borrowing programmes for States.

The following measures have been initiated by the Reserve Bank to strengthen debt management operations of the State Governments.

#### *III.3.1 Auctions for Market Borrowings of State Governments*

As the auction route promotes price discovery, maintains market discipline and contributes to improved secondary market liquidity, the Reserve Bank has been encouraging the State Governments to progressively increase the share of market borrowings under the auction route. The issue was discussed in the 18th Conference of State Finance Secretaries held on August 7, 2006 and it was decided that during 2006-07, State Governments would utilise auction route as far as possible for raising resources under the market borrowing programme depending upon the overall market condition.

#### *III.3.2 Scheme for Investment Management of State Governments*

At present, Consolidated Sinking Funds (CSFs) and the Guarantee Redemption Funds (GRFs) of State Governments are invested in Government securities held in the books of the Reserve Bank. The TFC recommended that all States should set up sinking funds for amortisation of all loans (and not just market borrowings) and continue to maintain the Calamity Relief Fund (CRF) in its present form. The scheme of CSF was revised in May 2006 which incorporated the TFC recommendation relating to amortisation of all loans and also incorporated the recommendation of the Bezbaruah Committee relating to the provision of Special WMA to State Governments against their net incremental annual investment in CSF upto their Normal WMA limit.



### III.3.3 Liquidity of State Government Securities

A Working Group on Liquidity of State Government Securities (Chairman: Shri V.K.Sharma) was constituted to review the issue of low liquidity of State Government securities and suggest appropriate measures. Drawing from the recommendations of the Working Group and with a view to widening the investor base in State Development Loans (SDLs), it has been proposed:

- 1 to extend the facility of non-competitive bidding (currently limited to Government of India dated securities) to the primary auction of SDLs.
- 1 to introduce purchase and resale of SDLs by the Reserve Bank under the overnight LAF repo operations.

### III.3.4 Constitution of Standing Technical Committee on State Governments Borrowings

As stated in the Annual Policy Statement of April 2005, implementation of the recommendations of the TFC would have major implications for the market borrowing programmes of State Governments. The Reserve Bank would facilitate smooth transition in consultation with the Central and the State Governments. The Government of India constituted a Technical Group (Chairperson: Smt. Shyamala Gopinath) in July 2005 to work out the modalities for a smooth transition to the proposed arrangement. The Report of the Technical Group was submitted to the Government of India in December 2005. On the basis of the recommendations of the Group, it was proposed in the Annual Policy Statement of April 2006:

- 1 to constitute a Standing Technical Committee (STC) under the aegis of the State Finance Secretaries Conference with representation from the Central and State Governments and the Reserve Bank to advise on the wide-ranging issues relating to the borrowing programmes of Central and

State Governments through a consensual and co-operative approach.

The constitution of the STC is under consideration of the Government of India.

### III.3.5 WMA/Overdraft Scheme for State Governments

Based on the Report of the Advisory Committee on Ways and Means Advances to State Governments (Chairman: Shri M.P. Bezbaruah), the recommendations of which were discussed in the 17th Conference of State Finance Secretaries held on January 13, 2006, a revised scheme of WMA/Overdraft for the State Governments has been operationalised from April 1, 2006 (Box 1). As per the scheme, the aggregate normal WMA limits for 2006-07 have been enhanced to Rs.9,875 crore as against Rs.8,935 crore in the previous year. Incentives in the form of Special WMA have also been provided to the States to invest in CSF/GRF.

## IV. CONSOLIDATED FISCAL POSITION OF STATE GOVERNMENTS

The various fiscal and institutional reforms implemented by the State Governments impacted in improving the consolidated fiscal position of the States, since 2000-01. All the major deficit indicators, as ratios to GDP, witnessed a decline over the period 2000-01 to 2002-03. However, some signs of transitory deterioration was recorded in 2003-04 largely due to issue of power bonds by the State Governments to Central Public Sector Undertakings under the one time settlement scheme for dues of the State Electricity Boards. Since 2004-05, the process of fiscal correction and consolidation has been steadfast as reflected in the consolidated fiscal position of the State Governments. Against this backdrop, the following discussion analyses and assesses the fiscal position of the State Governments in terms of their accounts for 2004-05, 2005-06 and 2006-07<sup>7</sup>.

<sup>7</sup> The analysis in this section and also in the Study pertains to 2004-05 (Accounts), 2005-06 (Revised Estimates) and 2006-07 (Budget Estimates) provided in the budgets of 2006-07.

### Box 1: Report of the Advisory Committee on Ways and Means Advances to State Governments - Summary

The Reserve Bank of India (RBI) has been extending Ways and Means Advances (WMA) to State Governments since 1937, under the provisions of Section 17(5) of the Reserve Bank of India Act, with the objective of covering temporary mismatches in the cash flows of their receipts and payments. According to the Act, such advances are repayable not later than three months from the date of making that advance. The maximum amount of such advance by the RBI and the interest charged thereon are, however, not specified in the RBI Act but are regulated by voluntary agreements with the State Governments. There are two types of WMA viz., (i) Normal or clean advances, which were introduced in 1937; and (ii) Special or secured advances, instituted in 1953, and which are provided against the collateral of Government of India securities. An overdraft (OD) occurs whenever these limits are exceeded. Maximum time-period (days) and/or financial limits for which State Governments can remain in OD are specified. The WMA Scheme has been periodically revised, beginning the early 1950s, in the light of the perceived requirements of the State Governments, keeping in view the evolving fiscal, financial and institutional developments as well as the objectives of monetary and fiscal management. The last revision in the WMA Scheme was made on the basis of the recommendations of the Advisory Committee under the Chairmanship of Shri C. Ramachandran, in 2003.

In accordance with the recommendations of the Ramachandran Committee and in the context of the fiscal developments in the interregnum as well as the outlook for the liquidity position of the State Governments over the medium term, an Advisory Committee to review the WMA Scheme was constituted in April 2005 with Shri M. P. Bezbaruah, Banking Ombudsman, New Delhi, as Chairman.

The terms of reference of the Advisory Committee were as follows:

- To review the existing WMA/Overdraft Scheme of RBI for State Governments, particularly the formula and the limits, and recommend modifications, if necessary, in the light of the recommendations of the Twelfth Finance Commission;
- To examine the existing Overdraft regulations for the State Governments;
- To examine the Scheme of Special WMA of the State Governments in the light of the States' request for building up investments in Central Government securities from their durable surplus for Special WMA; and
- Any other issue germane to the subject.

The major recommendations made by the Committee are as follows:

- The Advisory Committee observed that there was an improvement in the finances of the State Governments in recent years as evident from the reduction in alternative measures of deficit as well as improvement in liquidity management. Viewing the existing Normal WMA limits as more than adequate, the Committee observed that the recommendations of the Twelfth Finance Commission (TFC) (2005-06 to 2009-10) would have an increasingly positive impact on the finances and liquidity position of the State Governments over the medium term. In view of the shift from Central Plan loans to market borrowings by the State Governments, as recommended by the TFC, the year 2006-07 would be a period of transition and accordingly, State Governments require some more time to adjust to the fiscal *milieu* as envisaged by the TFC. The Committee recommended that the base may be defined as total expenditure (revenue plus capital) excluding repayments and adjusted for onetime *ad hoc* expenditures as against revenue receipts applied hitherto. Lottery expenditures should also be excluded from the base. In the case of a State Government which has a revenue surplus, the base may be defined as above, while in the case of a State having a revenue deficit, the base should exclude the revenue deficit.
- The Committee recommends the computation of Normal WMA limits for the period 2006-07 to 2009-10 (*i.e.* coterminous with the remaining period of award of the TFC) on the following lines.
  - The Normal WMA limits for 2006-07 (beginning April 2006) may be computed by taking the average of the base (as defined earlier)

for the years 2001-02, 2002-03 and 2003-04 (all actuals data as presented to the State Legislatures). As part of one-time expenditures, actual amounts mobilised via power bonds during 2003-04 may be excluded from the base. Multiplying ratios of 3.1 per cent and 4.1 per cent may be applied to the average of the base for the three years in respect of Non-Special Category States and Special Category States, respectively. The limits may be rounded off to the nearest multiple of Rs.5 crore.

- It also should be ensured that there is no reduction in the Normal WMA limits for any State Government from the existing (2005-06) levels.
- The Normal WMA limits may be reviewed every year.
- The Committee recognises the need for encouraging the State Governments to build up reserves of Government of India securities as well as the implications of the transition from Central loans to market borrowings for financing the State Plans, over the short to the medium terms. Accordingly, the Committee does not suggest any change in the Special WMA Scheme. In line with extant Scheme, State Governments would be required to avail Special WMA before Normal WMA.
- The Committee suggested that issue of rationalising the limits for Special and Normal WMA within a single integrated limit may be examined at an appropriate time, from the standpoint of monetary stability.
- The Committee recommended that the interest rate on WMA upto 90 days should be the Repo Rate (as against the existing Bank Rate), while WMA beyond 90 days should be charged one percentage point above the Repo Rate. The Committee also recommended that Special WMA may be charged one per cent below the Repo Rate, as an incentive to build up reserves of such securities.
- The Committee felt that recurrent ODs are a manifestation of structural imbalances and/or unsatisfactory cash management. Nevertheless, given the onset of a changed fiscal regime as envisaged by the TFC, the Committee decided not to modify the existing time limits for OD at this stage. Interest rate on OD upto 100 per cent of the Normal WMA limit should be charged 2 percentage points higher than the Repo Rate, while OD in excess of 100 per cent of the Normal WMA limit should be charged 5 percentage points above the Repo Rate.
- The Committee also recommended that State Governments need to be cautioned to take remedial measures to avoid emergence of overdraft, whenever they avail of WMA in excess of 75 per cent of their Normal WMA limit.
- The Committee recommended that all the State Governments should also put in place a monitoring mechanism for their availing of WMA.
- The Committee recommended that States may be permitted to invest their cash surplus in dated GOI securities, provided that they have not availed WMA in the immediately preceding period of 90 consecutive days, and subject to other relevant considerations by the RBI such as availability of such securities with it.
- The Committee recommended that net incremental (*i.e.* new investment less redemption/liquidation) annual investment of States in CSF/GRF may be made eligible for availing Special WMA.
- The Committee recommended that the next review of the WMA/OD scheme may be undertaken after the receipt of the recommendations of the Thirteenth Finance Commission.

Based on the recommendation of the Advisory Committee, a revised WMA Scheme for State Governments has been in place by the Reserve Bank for 2006-07 (refer to Box VI.5 of Reserve Bank's Annual Report 2005-06 for salient features of the revised WMA Scheme).

**Source :** Report of the Advisory Committee on Ways and Means Advances to State Governments (2005), Reserve Bank of India.

#### IV.1 Accounts: 2004-05

Improvement in the key deficit indicators of RD, GFD and PD was evident when revised estimates of 2004-05 were translated into accounts (Table 3). RD and GFD witnessed sharp declines

**Table 3: Variation in Major Items - 2004-05 (Accounts) over 2004-05 (RE)**

(Rs. crore)

Items	Variation		Contribution* (per cent)
	Amount	Per cent	
1	2	3	4
<b>I. Revenue Receipts (i+ii)</b>	<b>-12,364</b>	<b>-3.2</b>	<b>100.0</b>
(i) Tax Revenue (a+b)	-487	-0.2	3.9
(a) Own Tax Revenue	1,718	0.9	-13.9
<i>of which</i>			
Sales Tax	1,424	1.2	-11.5
(b) Share in Central Taxes	-2,205	-2.7	17.8
(ii) Non-Tax Revenue	-11,877	-10.2	96.1
(a) States Own Non-Tax Revenue	-1,646	-3.3	13.3
(b) Grants from Centre	-10,231	-15.3	82.7
<b>II. Revenue Expenditure (i + ii)</b>	<b>-20,244</b>	<b>-4.7</b>	<b>100.0</b>
(i) Non-Interest Revenue Expenditure	-20,334	-6.0	100.4
<i>of which</i>			
Education, Sports, Art and Culture	-4,554	-6.0	22.5
Medical & Public Health and Family Welfare	-1,652	-8.2	8.2
Energy	-2,235	-9.2	11.0
Rural Development	-1,740	-10.2	8.6
Agriculture & Allied Activities	-1,138	-5.4	5.6
Administrative Services	-1,858	-5.7	9.2
Pension	-764	-2.0	3.8
(ii) Interest Payments	91	0.1	-0.4
<b>III. Capital Receipts</b>	<b>316</b>	<b>0.2</b>	<b>100.0</b>
<b>IV. Capital Expenditure</b>	<b>-7,582</b>	<b>-4.6</b>	<b>100.0</b>
<i>of which</i>			
Capital Outlay	-6,672	-9.8	88.0
<i>of which</i>			
Capital outlay on Urban Development	122	7.0	-1.6
Capital outlay on Irrigation & Flood Control	-594	-2.7	7.8
Capital outlay on Energy	-1,954	-20.8	25.8
Capital outlay on Transport	-1,311	-11.5	17.3
<i>Memo Items</i>			
Gross Fiscal Deficit	-14,378	-11.6	
Revenue Deficit	-7,879	-17.8	
Primary Deficit	-14,469	-40.5	

RE: Revised Estimates \* : Denotes percentage share in relevant total.

**Notes :** 1. Capital receipts include public accounts on a net basis while capital expenditure excludes public accounts.

2. Also see Notes to Appendix III & IV.

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

of Rs.7,879 crore (17.8 per cent) and Rs.14,378 crore (11.6 per cent), respectively, between 2004-05 revised estimates and 2004-05 (Accounts). Primary deficit also registered a sharp reduction of Rs.14,469 crore (40.5 per cent) between the revised estimates and accounts. This decline in the above deficit parameters was also reflected in terms of their proportion to GDP. In 2004-05 accounts, GFD, RD and PD, as proportion to GDP, were placed at 3.5 per cent (4.0 per cent in RE), 1.2 per cent (1.4 per cent) and 0.7 per cent (1.1 per cent), respectively.

It is pertinent to note that the correction in the revenue account in 2004-05 (Accounts) was largely on account of decline in non-interest revenue expenditure of Rs.20,334 crore (6.0 per cent). The developmental expenditure in revenue account declined substantially by Rs.15,588 crore accounting for 77.0 per cent of the fall in revenue expenditure. Despite a rise in States' own taxes, a decline in current devolution from Centre and States' own non-taxes resulted in revenue receipts declining by Rs.12,364 crore.

Besides the 17.8 per cent decline in RD as mentioned above, there was a decline in capital outlay by Rs.6,672 crore (9.8 per cent) which accounted for 88.0 per cent of fall in capital expenditure. As proportion to GDP, capital outlay declined from 2.2 per cent in revised estimates to 2.0 per cent in accounts. The decline in capital outlay was particularly in respect of sectors such as energy, transport and irrigation and flood control and social services in Assam, Gujarat and Punjab. Thus, GFD showed a decline of Rs.14,378 crore (11.6 per cent) in 2004-05 accounts from that in the revised estimates. The overall correction in GFD was on account of compression of developmental expenditure (including expenditure on loans and advances extended by State Governments) by Rs.22,634 crore.

#### IV. 2 Revised Estimates: 2005-06

Assessment of revised estimates of 2005-06 *vis-à-vis* the budget estimates indicates a decline in the RD by Rs.7,735 crore (31.0 per cent) (Table 4 and Appendix Table 1). As proportion to GDP, RD

**Table 4: Variation in Major Items - 2005-06 (RE) over 2005-06 (BE)**

(Rs. crore)

Items	Variation		Contribution* (per cent)
	Amount	Per cent	
1	2	3	4
<b>I. Revenue Receipts (i+ii)</b>	<b>23,564</b>	<b>5.5</b>	<b>100.0</b>
(i) Tax Revenue (a+b)	12,294	4.0	52.2
(a) Own Tax Revenue	9,573	4.4	40.6
<i>of which</i>			
Sales Tax	4,324	3.2	18.4
(b) Share in Central Taxes	2,721	3.0	11.5
(ii) Non-Tax Revenue	11,270	9.0	47.8
(a) States Own Non-Tax Revenue	150	0.3	0.6
(b) Grants from Centre	11,120	14.1	47.2
<b>II. Revenue Expenditure</b>	<b>15,828</b>	<b>3.5</b>	<b>100.0</b>
(i) Non-Interest Revenue Expenditure	20,132	5.6	127.2
<i>of which</i>			
Education, Sports, Art and Culture	3,273	4.0	20.7
Medical & Public Health and Family Welfare	810	3.6	5.1
Energy	3,046	16.4	19.2
Rural Development	2,163	12.2	13.7
Agriculture & Allied Activities	1,109	5.2	7.0
Relief on account of Natural Calamities	4368	98.0	27.6
Administrative Services	-1,060	-2.8	-6.7
Pension	755	1.8	4.8
(ii) Interest Payments	-4,304	-4.6	-27.2
<b>III. Capital Receipts</b>	<b>9,722</b>	<b>6.5</b>	<b>100.0</b>
<i>of which</i>			
Market Borrowings	569	2.4	5.9
Special Securities Issued to NSSF	23,769	39.3	244.5
Loans from Centre	-20,305	-65.0	-208.8
Recovery of Loans & Advances	1,954	35.5	20.1
Small Savings, Provident Fund, etc. (Net)	934	9.8	9.6
Deposits & Advances (Net)	2,098	-74.9	21.6
<b>IV. Capital Expenditure</b>	<b>13,034</b>	<b>10.6</b>	<b>100.0</b>
<i>of which</i>			
Capital Outlay	8,302	10.8	63.7
<i>of which</i>			
Capital outlay on Urban Development	-722	-20.8	-5.5
Capital outlay on Irrigation & Flood Control	2,385	9.8	18.3
Capital outlay on Energy	3,824	62.1	29.3
Capital outlay on Transport	1,984	13.6	15.2
<i>Memo Items</i>			
Gross Fiscal Deficit	3,338	3.0	
Revenue Deficit	-7,735	-31.0	
Primary Deficit	7,642	44.3	

RE : Revised Estimates      BE : Budget Estimates

\* : Denotes percentage share in relevant total.

Note : See Notes to Table 3.

Source : Budget Documents of State Governments.

declined from 0.7 per cent in budget estimates to 0.5 per cent in the revised estimates. In the revenue account, there was a substantial increase in revenue receipts of Rs.23,564 crore (5.5 per cent) in 2005-06 (RE) over 2005-06 (BE), which more than compensated for the increase in the revenue expenditure by Rs.15,828 crore (3.5 per cent) (Appendix Table 2).

Notwithstanding the decline in the RD, the GFD recorded a rise of Rs.3,338 crore (3.0 per cent) due to a large increase in capital outlay by Rs.8,302 crore (10.8 per cent). As a proportion of GDP, GFD remained unchanged at 3.2 per cent with capital outlay rising from 2.2 per cent to 2.4 per cent. The rise in capital outlay was mainly in respect of economic services such as energy, irrigation and flood control and transport. It may be mentioned in this context that the TFC in order to contain the fiscal deficit had recommended that the benefit of write-off would be available only if the fiscal deficit of the State is contained to the level of 2004-05. If, in any year, the fiscal deficit exceeds this level, the benefit of write-off, even if eligible otherwise, would not be given.

Increase in revenue receipts was largely accounted for by increase in grants from Centre by Rs.11,120 crore and increase in States' own tax revenue by Rs.9,573 crore. The above two sources accounted for about 47 per cent and 41 per cent of the increase in revenue receipts, respectively. The year 2005-06 being the first year of TFC's award period, States received higher grants from the Centre than budgeted (Appendix Table 3).

Revenue expenditure in 2005-06 (RE) also showed an increase of Rs.15,828 crore over 2005-06 (BE) due to rise in developmental expenditure by Rs.21,845 crore on account of higher expenditure on education, energy and rural development. Non-developmental expenditure, however, declined by Rs.7,313 crore due to fall in respect of miscellaneous general services by Rs.4,432 crore and interest payments by Rs.4,304 crore (Appendix Table 4).

The budgetary figures of the revised estimates of 2005-06 point out that the fiscal performance of the State Governments has improved compared to the budget estimates, particularly in the revenue account. The usual trend of decline in fiscal performance in the revised estimates has been reversed. Incentives provided by the TFC and budgetary rules framed under FRLs have played a composite role in dissuading State Governments to slip on their budgeted fiscal position.

### IV.3 Budget Estimates: 2006-07

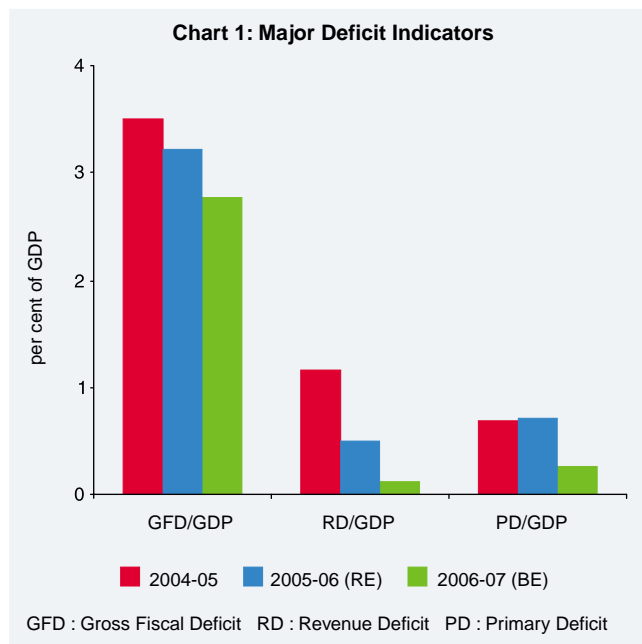
While presenting their budgets for 2006-07 the State Governments have shown further commitment to carry forward the process of fiscal correction and consolidation.

#### IV.3.1 Budget Estimates 2006-07 - Key Deficit Indicators

The consolidated fiscal position of State Governments indicates that the major deficit indicators are budgeted to show further improvement during 2006-07. The RD is budgeted to decline sharply by Rs.12,667 crore (73.7 per cent) to Rs 4,511 crore during 2006-07 over that of during 2005-06 (RE). At this level, the States are expected to achieve a near balance in the revenue account.

As a consequence in decline in the RD, the GFD would decline by Rs.4,278 crore (3.8 per cent) to Rs.1,09,610 crore (2.8 per cent of GDP). The PD is budgeted to decline by Rs.14,709 crore (59.1 per cent) to Rs.10,185 crore (0.3 per cent of GDP) in 2006-07 (Chart 1). The primary revenue surplus of Rs.94,914 crore (2.4 per cent of GDP) of the State Governments are budgeted to account for more than 95 per cent of the interest payments during 2006-07 as compared with about 81 per cent of the interest payments in the previous year.

Fiscal correction in the revenue account during 2006-07 would be achieved primarily through revenue enhancement with revenue receipts budgeted to grow by 14.5 per cent on top of the 22.1 per cent growth in the previous year.



The budgeted increase in revenue receipts during 2006-07 over that of 2005-06 (RE) would be contributed by own tax revenue (49.1 per cent), share in central taxes (25.3 per cent), grants from the Centre (15.5 per cent) and States' own non-tax (10.1 per cent) (Table 5). Apart from the proposed 14.4 per cent increase budgeted for States' own taxes on commodities and services, stamps and registration fees and taxes on property and capital transactions would rise by 17.5 per cent and 15.9 per cent, respectively (Appendix Table 3).

The reduction in the revenue deficit during 2006-07 would be facilitated by deceleration in revenue expenditure to 11.3 per cent in 2006-07 from 15.4 per cent growth in the previous year. The budgeted rise in revenue expenditure during 2006-07 would be primarily contributed by non-interest revenue expenditure (80.4 per cent). Within revenue expenditure, developmental expenditure (economic and social services) would decelerate to 9.1 per cent (from 21.4 per cent in the previous year) while non-developmental expenditure would accelerate to 13.2 per cent (from 7.9 per cent in the previous year) primarily due to higher provisions in respect of interest payments, administrative services and pensions (Appendix Table 4). Maharashtra accounted for over one-fourth of the increase in interest payments while



**Table 5: Variation in Major Items -  
2006-07 (BE) over 2005-06 (RE)**

(Rs. crore)

Items	Variation		Contri- bution* (per cent)
	Amount	Per cent	
1	2	3	4
<b>I. Revenue Receipts (i+ii)</b>	<b>65,904</b>	<b>14.5</b>	<b>100.0</b>
(i) Tax Revenue (a+b)	49,083	15.5	74.5
(a) Own Tax Revenue	32,386	14.4	49.1
<i>of which</i>			
Sales Tax	22,403	16.2	34.0
(b) Share in Central Tax Revenue	16,697	18.0	25.3
(ii) Non-Tax Revenue	16,821	12.3	25.5
(a) States Own Non-Tax Revenue	6,635	14.2	10.1
(b) Grants from Centre	10,186	11.3	15.5
<b>II. Revenue Expenditure</b>	<b>53,237</b>	<b>11.3</b>	<b>100.0</b>
(i) Non-Interest Revenue Expenditure	42,806	11.2	80.4
<i>of which</i>			
Education, Sports, Art and Culture	8,990	10.6	16.9
Medical & Public Health and Family Welfare	2,405	10.3	4.5
Energy	-2,156	-10.0	-4.0
Rural Development	661	3.3	1.2
Agriculture & Allied Activities	1,259	5.6	2.4
Administrative Services	6,799	18.6	12.8
Pension	5,409	12.8	10.2
(ii) Interest Payments	10,431	11.7	19.6
<b>III. Capital Receipts</b>	<b>-7,167</b>	<b>-4.5</b>	<b>100.0</b>
<i>of which</i>			
Market Borrowings	4,462	18.7	-62.3
Loans from NABARD	2,534	38.9	-35.4
Special Securities Issued to NSSF	-19,448	-23.1	271.4
Loans from Centre	2,614	24.0	-36.5
Recovery of Loans & Advances	-1,946	-26.1	27.1
Reserve Funds (Net)	1,115	34.3	-15.6
Miscellaneous Capital Receipts	2,449	407.2	-34.2
Remittances (Net)	1,018	106.3	-14.2
<b>IV. Capital Expenditure</b>	<b>7,139</b>	<b>5.2</b>	<b>100.0</b>
<i>of which</i>			
Capital Outlay	11,156	13.1	156.3
<i>of which</i>			
Capital outlay on Urban Development	-629	-22.9	-8.8
Capital outlay on Irrigation & Flood Control	3,743	14.0	52.4
Capital outlay on Energy	-458	-4.6	-6.4
Capital outlay on Transport	3,178	19.2	44.5
<i>Memo Items</i>			
Gross Fiscal Deficit	-4,278	-3.8	
Revenue Deficit	-12,667	-73.7	
Primary Deficit	-14,709	-59.1	

RE : Revised Estimates      BE : Budget Estimates

\* : Denotes percentage share in relevant total.

Note : See Notes to Table 3.

Source : Budget Documents of State Governments.

Maharashtra and Karnataka each accounted for 17 per cent of the increase in administrative services and Tamil Nadu, Kerala, Rajasthan and Andhra Pradesh accounting for over 55 per cent of the increase in pension expenditure.

With the decline of RD by Rs.12,667 crore, net lending by Rs.1,768 crore, along with a disinvestment of Rs.1,000 crore, GFD is budgeted to decline by Rs.4,278 crore over the year, despite a increase in capital outlay by Rs.11,156 crore. According to budgets 2006-07, as a ratio to GDP, GFD would decline to 2.8 per cent from 3.2 per cent in the previous year and RD from 0.5 per cent to 0.1 per cent while capital outlay would remain constant at the level of 2.4 per cent.

#### IV.3.2 Revenue Receipts

The revenue receipts are budgeted to increase by 14.5 per cent during 2006-07 as against the growth rate of 22.1 per cent in the preceding year. Revenue receipts, as a ratio to GDP, have been envisaged to increase by 0.3 percentage points to 13.2 per cent in 2006-07. As a ratio to GDP, both States' own revenue as well as transfers from the Centre are estimated to improve marginally over the year (Table 6) (also see Statement 31).

Component-wise details reveal that States' own tax revenue as a percentage to GDP is expected to show a marginal increase during 2006-07. All the components excepting taxes on urban immovable properties and electricity duties would contribute to the rise in States' own taxes. States' own non-tax revenue have been budgeted to rise by 14.2 per cent during 2006-07 against the decline of 1.8 per cent in the preceding year. As ratio to GDP, the States' own non-tax revenue would, however, be maintained at 1.3 per cent.

The low recovery from the various socio-economic services provided by the State Governments partly explains their low level of non-tax revenue collection. The cost recovery during 2005-06 (RE) was low at 1.2 per cent for education, 5.0 per cent for public health, 17.7 per cent for irrigation, 13.1 per cent for power and 11.6 per cent for roads

## State Finances : A Study of Budgets of 2006-07

### Table 6 : Aggregate Receipts of State Governments

(Rs. crore)

Items	1990-95 (Avg.)	1995-00 (Avg.)	2000-04 (Avg.)	2004-05 (Accounts)	2005-06 (RE)	2006-07 (BE)	Variations (per cent)	
							Col.6/5	Col.7/6
1	2	3	4	5	6	7	8	9
Aggregate Receipts (1+2)				576,762 (18.5)	613,379 (17.4)	672,116 (17.0)	6.3	9.6
1. Revenue Receipts (a+b)	(16.1)	(15.2)	(17.4)	372,075 (11.9)	454,243 (12.9)	520,148 (13.2)	22.1	14.5
(a) States Own Revenue	(7.3)	(6.9)	(7.1)	236,668 (7.6)	271,518 (7.7)	310,540 (7.9)	14.7	14.4
States Own Tax	(5.4)	(5.3)	(5.7)	189,133 (6.1)	224,817 (6.4)	257,203 (6.5)	18.9	14.4
States Own Non-Tax	(1.8)	(1.6)	(1.4)	47,535 (1.5)	46,702 (1.3)	53,337 (1.3)	-1.8	14.2
(b) Central Transfers	(4.9)	(4.0)	(4.2)	135,406 (4.3)	182,725 (5.2)	209,608 (5.3)	34.9	14.7
Shareable Taxes	(2.6)	(2.4)	(2.4)	78,550 (2.5)	92,723 (2.6)	109,419 (2.8)	18.0	18.0
Central Grants	(2.3)	(1.6)	(1.9)	56,857 (1.8)	90,002 (2.5)	100,188 (2.5)	58.3	11.3
2. Capital Receipts (a+b)	(4.0)	(4.2)	(6.0)	204,687 (6.6)	159,136 (4.5)	151,968 (3.8)	-22.3	-4.5
(a) Loans from Centre@	(1.2)	(1.0)	(1.0)	26,157 (0.8)	10,911 (0.3)	13,525 (0.3)	-58.3	24.0
(b) Others Capital Receipts	(2.9)	(3.2)	(5.0)	178,529 (5.7)	148,224 (4.2)	138,443 (3.5)	-17.0	-6.6

Avg. : Average RE : Revised Estimates BE : Budget Estimates

@ 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 Centre is included under internal debt and shown as special securities issued to 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 comparability.

**Notes :** 1. The 4/5-year average of ratios to GDP have been provided for a more meaningful comparison across periods.  
2. Capital receipts include public accounts on a net basis.  
3. Also see Notes to Appendix III.  
4. Figures in bracket are percentages to GDP.

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

(Table 7 and Chart 2). The cost recovery for education is budgeted at the previous years level during 2006-07 while it is budgeted to decline for

health, irrigation and roads. The cost recovery for power is, however, budgeted to improve during 2006-07. There is, therefore, a need to enhance cost

### Table 7: Cost Recovery of Select Services

(Ratio of Non-Tax Revenue to Non-Plan Revenue Expenditure)

(per cent)

Items	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8
<b>Social Services</b>							
(a) Education \$	1.2	1.2	1.6	1.7	2.1	1.2	1.2
(b) Health *	4.6	6.1	5.4	4.7	6.1	5.0	4.8
<b>Economic Services</b>							
(a) Irrigation #	8.2	7.5	8.4	15.2	16.3	17.7	16.9
(b) Power	6.5	6.4	5.8	4.5	11.7	13.1	15.8
(c) Roads @	16.1	19.3	15.5	21.3	14.4	11.6	7.5

BE : Budget Estimates RE : Revised Estimates

\$ : Also includes expenditure on sports, art and culture.

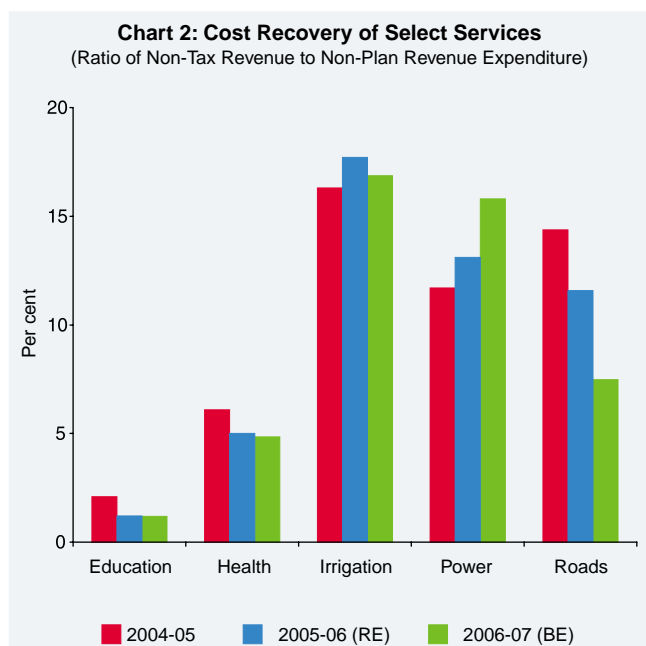
\* : Includes expenditure on medical and public health and family welfare.

# : Relates to irrigation and flood control for non-plan revenue expenditure while it pertains to major, medium and minor irrigation for non-tax revenue.

@ : Relates to roads & bridges for non-plan revenue expenditure while it pertains to road transport for non-tax revenue.

**Note :** Accounting in respect of power sector has not been uniform across the States which has, at times, resulted in adjustment across years. Hence, the ratios may show fluctuations. Moreover, States have had one-time non-tax receipts under power, such as Rs.2,749 crore grants received by Madhya Pradesh SEB as per the Ahluwalia Committee recommendation during 2003-04 that was returned to the Government of Madhya Pradesh in 2004-05, have been excluded. Further, receipts from Rural Electrification Corporation (REC) that are not in the nature of non-tax such as Rs.240 crore in 2004-05, Rs.160 crore in 2005-06 and Rs.1,350 crore in 2006-07 in case of Government of Uttar Pradesh and Rs.134 crore in 2004-05 for the Government of Uttaranchal, have been excluded.

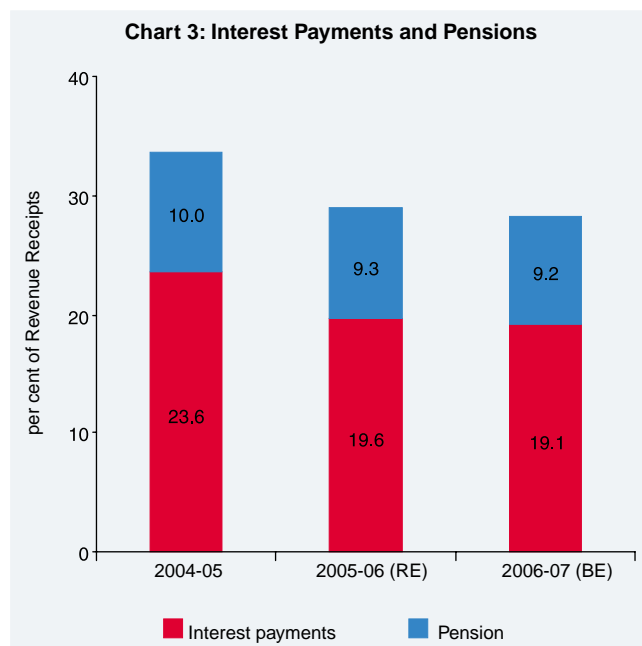
**Source :** Compiled from Budget Documents of State Governments.



recovery by way of levying appropriate user charges on these services. Furthermore, the rates of return from investments (in terms of dividends and profits) made by the State Governments in State PSUs have been quite low due to their poor performance.

#### IV.3.3 Revenue Expenditure

Revenue expenditure of the State Governments has been budgeted to increase by 11.3 per cent during 2006-07 compared to 15.4 per cent increase in the preceding year. However, as proportion to GDP, revenue expenditure is envisaged to remain constant at the level of 13.3 per cent. The increase in revenue expenditure would be mainly accounted for by education, sports and culture, urban development, transports and communications, social security and welfare, medical and public health and agriculture and allied activities. Furthermore, provisions in respect of interest payments, administrative services and pensions are also budgeted for substantial increases during 2006-07. Interest payments and pension, however, would pre-empt lower proportion of revenue receipts during 2006-07 compared to the earlier couple of years (Chart 3) (also see Appendix Table 4).

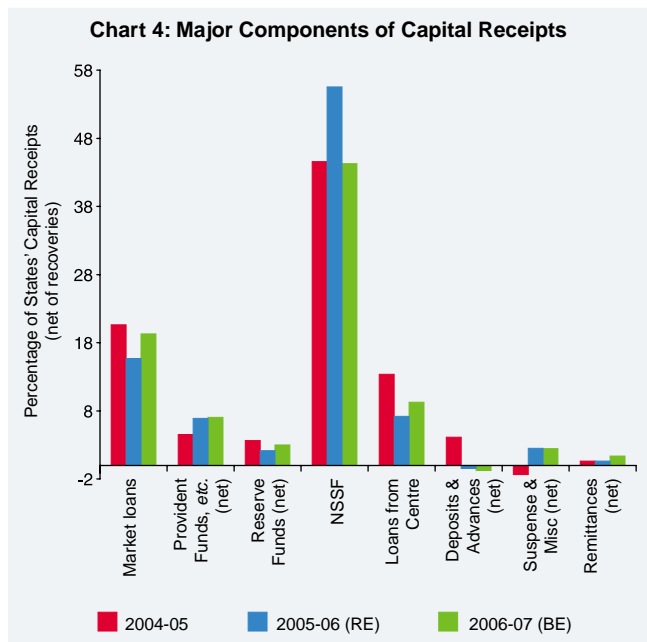


#### IV.3.4 Capital Receipts

Capital receipts are budgeted to decline by 4.5 per cent during 2006-07 against the decline of 22.3 per cent in the preceding year. Major part of the reduction would be due to substantial decline (23.1 per cent) in Special Securities issued to NSSF and lower recovery of loans and advances (26.1 per cent) (Appendix Table 5) (also see Statement 32). It may be stated that the budgeted amount in respect of Special Securities issued to NSSF by the State Governments is substantially lower compared to those budgeted in the Union Budget 2006-07.

Gross loans from the Centre are budgeted to grow by 24.0 per cent during 2006-07 compared to the sharp decline of 58.3 per cent in the previous year, primarily on account of provisioning in respect of loans for State Plan schemes (Statement 24). Loans from the Centre, however, would be phased out in terms of the recommendations of the TFC. State Governments would have to take recourse to market borrowings for their Plan schemes. The major components of capital receipts as a ratio to total capital receipts (net of recoveries) of the States are depicted in Chart 4.





#### IV.3.5 Capital Expenditure

The capital expenditure of the State Governments are budgeted to increase by 5.2 per cent during 2006-07 against a decline of 13.6 per cent in the previous year. More than 100 per cent of the increase in capital expenditure would be accounted for by enhancement in capital outlay, primarily representing developmental outlays in economic services. As a ratio to GDP, capital outlay would, however, be maintained at the level of 2.4 per cent, as in the preceding year. Loans and advances by the State Governments are projected to decline by about 19.7 per cent during 2006-07 (Appendix Table 6). The decline is due to the sharp decline in developmental loan for economic services, primarily in power projects and co-operation in Maharashtra.

#### IV.3.6 Devolution and Transfer of Resources from the Centre

Gross devolution and transfer of resources (*i.e.*, shareable tax revenue, grants and loans and advances) from the Centre are estimated to increase by 15.2 per cent to Rs.223,133 crore during 2006-07 compared to 19.9 per cent growth in the previous year. As a ratio to GDP, gross devolution and transfer from the Centre would marginally improve to 5.6 per cent in 2006-07 from 5.5 per cent in the previous year. It

may be mentioned that gross devolution and transfer from the Centre would finance 33.4 per cent of the aggregate expenditure of the State Governments during 2006-07 as compared with 31.9 per cent in the preceding year. In terms of recommendations of the TFC, the States are receiving a higher share in shareable central taxes and larger grants from the Centre (also see Appendix Table 19).

#### IV.3.7 Developmental and Non-Developmental Expenditure

There has been a secular decline in share of developmental expenditure in total expenditure from 69.6 per cent in 1990-91 to 51.8 per cent in 2004-05 with almost a compensating increase in the share of non-developmental expenditure. During 2006-07, the share of developmental expenditure would be 58.8 per cent compared to 59.6 per cent in the previous year. As a ratio to GDP, developmental expenditure would be placed at 9.9 per cent during 2006-07, lower than that of 10.3 per cent in the previous year (Table 8). Within developmental expenditure, social sector expenditure (comprising social services, food storage and warehousing and rural development) would be placed lower at 5.9 per cent of GDP during 2006-07 compared to 6.0 per cent in the previous year (Chart 5 and Appendix Tables 11-18) (refer to Section VII for a detailed analysis on social sector expenditure).

Non-developmental expenditure during 2006-07 would be maintained at 5.8 per cent of GDP as in the previous year. Interest payments, administrative services, pension and miscellaneous general services would account for the major increases in non-developmental expenditure during 2006-07 (Appendix Table 14). Non-Plan components would account for 51.7 per cent of developmental expenditure and 97.2 per cent of non-developmental expenditure during 2006-07 (Appendix Table 15). Revenue expenditure would account for 73.0 per cent of developmental expenditure and 97.6 per cent of non-developmental expenditure (Appendix Table 16). Non-Plan non-developmental expenditure, as a ratio to GDP, would be placed marginally higher at

**Table 8: Expenditure Pattern of State Governments**

(Rs. crore)

Items	1990-95 (Avg.)	1995-00 (Avg.)	2000-04 (Avg.)	2004-05 (Accounts)	2005-06 (RE)	2006-07 (BE)	Variations (per cent)	
							Col. 6/5	Col. 7/6
1	2	3	4	5	6	7	8	9
Aggregate Expenditure (1+2 =3+4+5)	(16.0)	(15.2)	(17.3)	566,303 (18.1)	607,753 (17.2)	668,129 (16.9)	7.3	9.9
1. Revenue Expenditure of which	(12.8)	(12.6)	(13.8)	408,497 (13.1)	471,421 (13.3)	524,658 (13.3)	15.4	11.3
Interest Payments	(1.7)	(2.0)	(2.8)	87,989 (2.8)	88,994 (2.5)	99,425 (2.5)	1.1	11.7
2. Capital Expenditure of which	(3.2)	(2.7)	(3.6)	157,805 (5.1)	136,332 (3.9)	143,471 (3.6)	-13.6	5.2
Capital Outlay	(1.6)	(1.4)	(1.6)	61,559 (2.0)	85,350 (2.4)	96,506 (2.4)	38.6	13.1
3. Developmental Expenditure	(10.8)	(9.6)	(9.7)	293,538 (9.4)	362,300 (10.3)	392,926 (9.9)	23.4	8.5
4. Non-Developmental Expenditure	(4.3)	(4.9)	(6.0)	188,298 (6.0)	203,189 (5.8)	230,225 (5.8)	7.9	13.3
5. Others*	(0.9)	(0.7)	(1.6)	84,467 (2.7)	42,265 (1.2)	44,978 (1.1)	-50.0	6.4

Avg. : Average RE : Revised Estimates BE : Budget Estimates

\* : Includes repayments of loans to Centre, discharge of internal debt, grants-in-aid and contribution (compensation and assignments to local bodies).

**Notes :** 1. The 4/5 year average of ratio to GDP have been provided for a more meaningful comparison across periods.

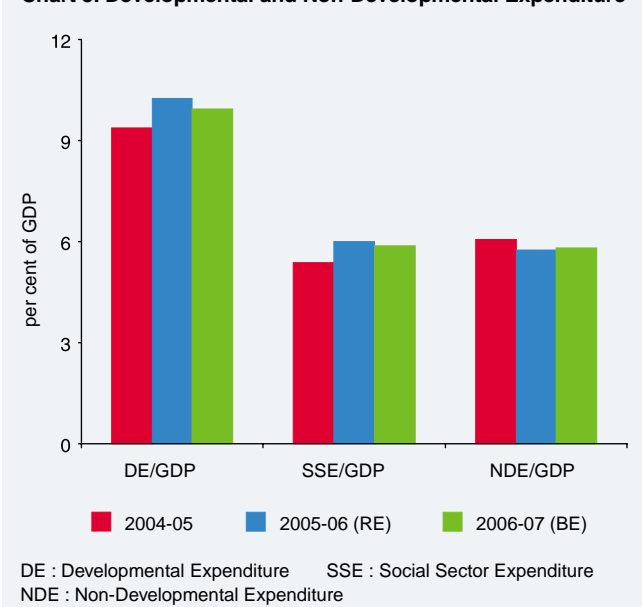
2. Figures in bracket are percent to GDP.

3. Capital expenditure excludes public accounts. Also see Notes to Appendix IV.

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

5.7 per cent during 2006-07, compared to 5.6 per cent in the previous year. It may be mentioned that committed expenditure consisting of interest payments, administrative services and pension have been showing some signs of stabilisation in recent years. As a percentage of revenue expenditure, committed expenditure would

marginally increase to 36.3 per cent in 2006-07 compared to 35.6 per cent in the previous year. As a ratio to own revenue, committed expenditure would, however, decline from 61.9 per cent to 61.4 per cent over the year (Statements 37 and 38). Table 8 provides the expenditure pattern of the State Governments over the years.

**Chart 5: Developmental and Non-Developmental Expenditure**

#### IV.3.7.1 Expenditure on Wages and Salaries and Operations and Maintenance

The data on wages and salaries and also that of operations and maintenance are not readily available in the budget documents of all the State Governments. An attempt has been made to collate the above data after obtaining the same from the State Governments.

The level of expenditure on operations and maintenance is vital for the upkeep of the capital assets of the Governments. The TFC has emphasised on increasing the level and has also recommended specific grants for this purpose. The proportion of operations and maintenance expenditure in total revenue expenditure, by and large, exhibited a gradual decline over the years (Table 9 and Statement

46). This also 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 28.6 per cent in 2005-06 (RE) from the peak level of 34.6 per cent in 2000-01 (Table 9 and Statement 45). Having a large share (more than one-fourth) of wages and salaries in total revenue expenditure is one of the primary factors underlying the downward rigidity in revenue expenditure. Expenditure on wages and salaries, as proportion to both GDP and revenue expenditure, has stabilised in recent years. State Governments have in recent years initiated measures for expenditure containment including those relating to employment as also pension, enabling their fiscal consolidation.

It is relevant to note in this context that the Government of India has constituted the Sixth Pay Commission in October 2006 to examine the pay and pension structure of the Central Government employees and the Report would be submitted with

18 months of its constitution. As has been experienced with the earlier Pay Commissions, the State Governments have, by and large, followed the Central Pay Commission award to improve the pay structure of their employees. Several State Governments have constituted their own Pay Commissions. The terms of reference, *inter alia*, suggests the need to observe fiscal prudence and the likely impact on State finances if the recommendations are adopted by the States. It would be pertinent to mention (as has been noted by the TFC) that States finances experienced deterioration in the latter part of 1990s subsequent to their adopting the recommendations of the Fifth Pay Commission for their employees. The States, therefore, need to be cautious on decisions relating to salary levels and balance it with their fiscal capacity, employee strength, size of population and the required complementary expenditure for productive employment. The economy's moving to higher growth trajectory has resulted in higher own

**Table 9: Administrative Expenditure of State Governments - Wages & Salaries and Operations & Maintenance**

(Rs. crore)

Years	Wages & Salaries			Operations & Maintenance		
	Amount	Per cent of Revenue Expenditure	Per cent of GDP	Amount	Per cent of Revenue Expenditure	Per cent of GDP
1	2	3	4	5	6	7
1990-91	18,515	37.3	3.3	6,922	16.5	1.2
1991-92	23,042	35.2	3.5	7,302	12.9	1.1
1992-93	26,234	35.5	3.5	9,281	14.6	1.2
1993-94	29,431	35.6	3.4	9,037	12.7	1.1
1994-95	33,317	34.3	3.3	10,585	12.5	1.0
1995-96	37,673	34.4	3.2	11,368	11.9	1.0
1996-97	45,746	33.3	3.3	12,642	11.1	0.9
1997-98	59,044	35.9	3.9	14,966	10.2	1.0
1998-99	72,196	37.0	4.1	17,814	9.7	1.0
1999-00	87,297	37.9	4.5	17,639	8.2	0.9
2000-01	90,181	35.3	4.3	18,885	7.8	0.9
2001-02	89,340	33.1	3.9	19,889	7.7	0.9
2002-03	91,159	32.0	3.7	21,715	8.0	0.9
2003-04	95,387	29.4	3.5	23,908	7.7	0.9
2004-05	97,552	30.2	3.1	27,339	8.9	0.9
2005-06 RE	114,711	30.5	3.2	34,698	9.9	1.0
2006-07 BE	127,896	30.3	3.2	38,482	9.7	1.0

**Notes :** 1. Statements 45 and 46 provide State-wise details. The number of States included in each year differs.

2. Proportion of revenue expenditure is based on the number of States included in that year and not that of all States.

**Source :** Based on information received from some State Governments.

revenue receipts and greater fiscal capacity for the States. The buoyancy in revenue mobilisation also needs to be channelised for productive expenditure and investment.

#### IV.3.8 Plan Outlay of State Governments

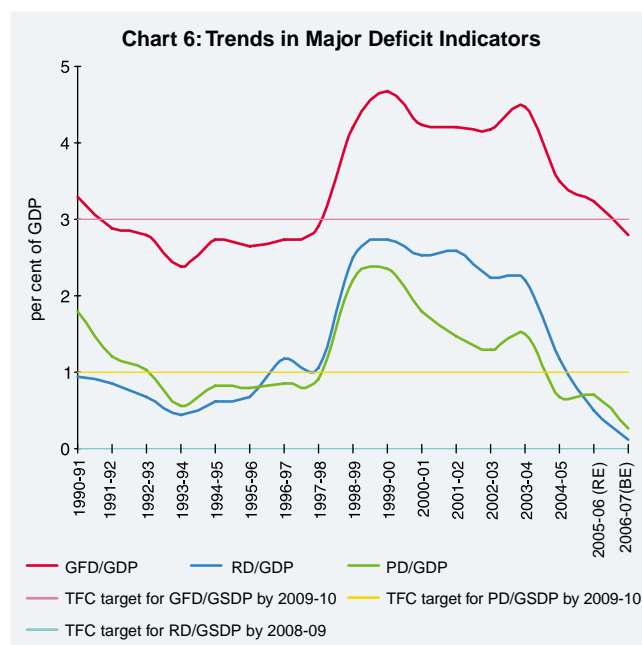
As per information available from the Planning Commission, the aggregate approved outlay of the State Governments during 2006-07 is placed at Rs.1,83,871 crore recording a growth of 27.4 per cent compared to the growth of 29.5 per cent recorded in the previous year. State-wise details of Plan outlays of State Governments are set out in Statement 30.

### IV.4 Assessment

#### IV.4.1 Consolidated Position

Against the backdrop of the above analysis, an assessment of State finances both at consolidated level and State-wise is presented in the following paragraphs. The trend in major deficit indicators as set out in Table 10 and Chart 6 indicates significant improvement witnessed in recent years after recording progressive deterioration during the second half of the 1990s (Appendix Table 1).

Continuing with their fiscal consolidation process, the States Governments have budgeted



for a further reduction in GFD-GDP ratio to 2.8 per cent (0.4 percentage points decline) during 2006-07. Such a substantial correction is based on the improvement envisaged in the RD-GDP ratio that has been budgeted at 0.1 per cent (0.4 percentage points decline). PD-GDP ratio is budgeted to improve to 0.3 per cent from 0.7 per cent in the previous year. Capital outlay-GDP ratio is, however, budgeted to be maintained at the level of 2005-06 revised estimates at 2.4 per cent.

**Table 10: Trends in Major Deficit Indicators of State Governments**

(Rs. crore)

Years	Gross Fiscal Deficit		Revenue Deficit		Primary Deficit		Primary Revenue Balance (PRB)	
	1	2	3	4	5	6	7	
1999-00	91,480	4.7	53,797	2.7	46,309	2.4	8,625	0.4
2000-01	89,532	4.2	53,569	2.5	37,830	1.8	1,866	0.1
2001-02	95,993	4.2	59,188	2.6	33,488	1.5	-3,318	-0.1
2002-03	102,123	4.2	55,111	2.2	31,981	1.3	-15,031	-0.6
2003-04	123,070	4.5	61,145	2.2	41,306	1.5	-20,618	-0.7
(Net of Power Bonds)	94,086	3.4						
2004-05	109,257	3.5	36,423	1.2	21,268	0.7	-51,567	-1.7
2005-06 (RE)	113,888	3.2	17,178	0.5	24,894	0.7	-71,816	-2.0
2006-07 (BE)	109,610	2.8	4,511	0.1	10,185	0.3	-94,914	-2.4

RE : Revised Estimates      BE : Budget Estimates      '-' : sign in PRB indicates surplus

**Notes :** 1. Figures in italics are percentages to GDP.

2. State Governments had issued power bonds of Rs.28,984 crore during 2003-04 to CPSUs under one-time settlement scheme for dues of SEBs.

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

#### IV.4.2 State-wise Correction of Deficits

Notwithstanding the marked improvement in consolidated fiscal position, there are wide variations across the States. There are a few States which have budgeted for an increase in the RD (4 States) and several States budgeted for higher GFD (14 States). Only a few States would account for the major part of the overall correction. State-wise analysis of the fiscal correction process indicates that the non-special category States would account for more than 87 per cent correction in the revenue account.

Uttar Pradesh and Maharashtra have proposed for revenue surplus in 2006-07 with a correction of Rs.4,255 and Rs.1,725 crore, respectively. From among the special category States, Jammu and Kashmir has proposed revenue surplus of Rs.2,935 crore with a correction of Rs.1,119 crore. Thus, revenue correction of the States would depend to a large extent on performance of the above 3 States (Table 11).

So far as GFD is concerned, Maharashtra has envisaged a sharp correction of Rs.8,053 crore during 2006-07, thus accounting for more than the total GFD correction proposed by all the other States. In the non-special category States such as Tamil Nadu (Rs.1,787 crore), Kerala (Rs.1,557 crore) and Andhra Pradesh (Rs.1,407 crore) have budgeted for higher GFD during 2006-07 over that of 2005-06 (RE). Among the special category States, Jammu and Kashmir (Rs.409 crore), Mizoram (Rs.224 crore), Arunachal Pradesh (Rs.217 crore) and Manipur (Rs. 211 crore) have proposed lower GFD compared to the previous year, while Uttaranchal has proposed an increase of GFD by Rs.402 crore. The overall GFD correction of the States during 2006-07 would to a great extent depend upon the fiscal performance of Maharashtra.

#### IV.4.3 Decomposition and Financing of State Budgets

The decomposition of GFD based on budget documents of the State Governments reveals that the share of revenue deficit would decline

**Table 11: State-wise Correction of RD and GFD - 2006-07 (BE) over 2005-06 (RE)**

(Rs. crore)

States	Revenue Deficit		Gross Fiscal Deficit	
	Correction over 2005-06 (RE)	Percentage to Total	Correction over 2005-06 (RE)	Percentage to Total
1	2	3	4	5
<b>A. Non-Special Category</b>				
1. Andhra Pradesh	-122	1.1	1407	-37.1
2. Bihar	-764	6.9	-457	12.1
3. Chhattisgarh	-418	3.8	124	-3.3
4. Goa	-36	0.3	74	-2.0
5. Gujarat	-355	3.2	217	-5.7
6. Haryana	-323	2.9	-65	1.7
7. Jharkhand	-840	7.6	-54	1.4
8. Karnataka	-348	3.1	446	-11.8
9. Kerala	816	-7.4	1557	-41.1
10. Madhya Pradesh	-996	9.0	105	-2.8
11. Maharashtra	-1725	15.6	-8053	212.6
12. Orissa	-41	0.4	262	-6.9
13. Punjab	-307	2.8	-69	1.8
14. Rajasthan	-822	7.4	-928	24.5
15. Tamil Nadu	769	-7.0	1787	-47.2
16. Uttar Pradesh	-4255	38.5	-456	12.0
17. West Bengal	-259	2.3	799	-21.1
18. NCT Delhi	-1015	9.2	-486	12.8
<b>Total (A)</b>	<b>-11040</b>	<b>100.0</b>	<b>-3788</b>	<b>100.0</b>
		<b>(87.2)</b>		<b>(88.5)</b>
<b>B. Special Category</b>				
1. Arunachal Pradesh	32	-2.0	-217	44.3
2. Assam	103	-6.4	267	-54.4
3. Himachal Pradesh	161	-9.9	64	-13.0
4. Jammu and Kashmir	-1119	68.8	-409	83.3
5. Manipur	-316	19.4	-211	43.1
6. Meghalaya	-210	12.9	-130	26.5
7. Mizoram	31	-1.9	-224	45.7
8. Nagaland	-65	4.0	-119	24.3
9. Sikkim	-49	3.0	-9	1.8
10. Tripura	74	-4.5	97	-19.8
11. Uttaranchal	-268	16.5	402	-81.9
<b>Total (B)</b>	<b>-1626</b>	<b>100.0</b>	<b>-491</b>	<b>100.0</b>
		<b>(12.8)</b>		<b>(11.5)</b>
<b>Grand Total (A + B)</b>	<b>-12,666</b>	<b>100.0</b>	<b>-4,279</b>	<b>100.0</b>

RE : Revised Estimates BE : Budget Estimates

Note : Figures in brackets indicate percentage correction to grand total.

Source : Budget Documents of State Governments.

substantially to around 4.1 per cent in 2006-07 from 15.1 per cent in the previous year. Correspondingly, the share of capital outlay would move up from 75.0 per cent to 88.0 per cent over the year (Appendix Table 7). Securities issued to NSSF would be the major financing item, *albeit*, the share declining from 65.4 per cent to 53.1 per cent. Market borrowings would finance a larger share of GFD during 2006-07



**Table 12: Decomposition and Financing Pattern of Gross Fiscal Deficit - 2004-05 (Accounts) to 2006-07 (BE)**

(per cent)			
Items	2004-05 (Accounts)	2005-06 (RE)	2006-07 (BE)
1	2	3	4
<b>Decomposition (1+2+3+4)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
1. Revenue Deficit	33.3	15.1	4.1
2. Capital Outlay	56.3	75.0	88.0
3. Net Lending	10.3	10.0	8.8
4. Disinvestment	-	-	-0.9
<b>Financing (1 to 11)</b>			
1. Market Borrowings	31.6	16.4	20.8
2. Loans from Centre	-10.8	1.9	4.4
3. Special Securities issued to NSSF/Small Savings	62.2	65.4	53.1
4. Loans from LIC, NABARD, NCDC, SBI & Other Banks	0.0 <sup>8</sup>	4.9	6.9
5. State Provident Fund	7.2	7.9	8.0
6. Reserve Funds	6.5	2.9	4.0
7. Deposits & Advances	7.4	-0.6	-1.1
8. Suspense & Miscellaneous	-2.4	3.3	3.3
9. Remittances	1.1	0.8	1.8
10. Overall Surplus (+) / Deficit (-)	9.6	4.9	3.6
11. Others	-12.4 \$	-7.9	-4.7

BE : Budget Estimates RE : Revised Estimates

NSSF: National Small Savings Fund

\$ : On account of Land Compensation and other Bonds (Rs.1,962) issued by Government of Tamil Nadu during 2004-05.

Note : See Notes to Appendix Table 8.

Source : Budget Documents of State Governments.

at 20.8 per cent compared to 16.4 per cent during the previous year (Table 12) (Appendix Tables 8 & 9).

#### IV.4.4 Budgetary Data Variation - State Budgets vis-à-vis Union Budget

A reading of the State Budgets in conjunction with Union Budget for last three years reveals that States have generally overestimated grants-in-aid from the Centre while the amount of shareable Central taxes have been underestimated in the State Budgets. So far as, financing of GFD is concerned, the flows from NSSF have been underestimated in State Budgets while loans from the Centre have been overestimated. The variation of budget estimates data as per the State Budgets and that of the Union Budget for these budgetary heads are set out in Table 13.

In the last three years, on an average, underestimation for the shareable taxes from the Centre has been to the tune of Rs.4,442 crore in the State Budgets while overestimation for the grants has been for about Rs.7,824 crore. In such a scenario, the level of revenue receipts (RR) would differ from those budgeted by the State Governments, resulting in, underestimation of the budgeted RD and in turn GFD. In respect of financing of GFD, loans and advances from the Centre have been overestimated (though Plan loans from the Centre as per the recommendations of the TFC have been dispensed

**Table 13: Budgetary Data Variation - State Budgets and Union Budget**

(Rs. crore)

Items	2004-05 (BE)		2005-06 (BE)		2006-07 (BE)	
	State Budgets	Union Budget	State Budgets	Union Budget	State Budgets	Union Budget
1	2	3	4	5	6	7
1. Shareable Taxes from Centre	77,887	82,227	90,002	94,959	109,419	113,448
Underestimation(-)/	-4,340		-4,957		-4,029	
Overestimation(+)	(-5.3)		(-5.2)		(-3.6)	
2. Grants-in-Aid	61,176	56,401	78,882	77,275	100,188	83,098
Underestimation(-)/	4,775		1,607		17,090	
Overestimation(+)	(8.5)		(2.1)		(20.6)	
3. Loans from Centre (Net)	-8,235	3,313	17,382	-9,687	4,827	-2,508
Underestimation(-)/	-11,548		27,069		7,334	
Overestimation(+)	(-348.6)		(-279.4)		(-292.6)	
4. NSSF (Net)	63,737	68,650	55,315	86,990	58,162	83,490
Underestimation(-)/	-4,913		-31,675		-25,328	
Overestimation(+)	(-7.2)		(-36.4)		(-30.3)	

Note : Figures in brackets are percentage variation over Union Budget.

Source : Budget Documents of State Governments and Union Government.

<sup>8</sup> Tamil Nadu have taken into their budget the bonds issued by Tamil Nadu Industrial Development Corporation (TIDCO) and Power Bonds of Tamil Nadu State Electricity Board showing negative figures for Loans from NCDC and Loans from Other Institutions. The consolidated picture has, therefore, undergone substantial change.

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with from 2005-06 onwards) while loans against Securities issued to the NSSF have been considerably underestimated, particularly during last two years. Loans and advances from Centre (net) have been overestimated on an average in last three years by about Rs.7,618 crore while that of flow from NSSF (net) has been underestimated by Rs.20,639 crore in the State budgets. Thus, the financing pattern of GFD gets distorted due to such overestimation/underestimation of the budgetary heads of State Governments as compared to that of the Union Budget.

It may be noted that the consolidated position of RD and GFD of the State Governments (in terms of their budgets for 2006-07) as percentage of GDP has been estimated at 0.1 per cent and 2.8 per cent, respectively. Assessing the State Budgets in conjunction with Union Budget 2006-07 indicate that

grants-in-aid have been overestimated by 20.6 per cent while shareable central taxes have been underestimated by 3.6 per cent. Adjusting for the data of Union Budget 2006-07, the RD and GFD of the State Governments as a percentage of GDP would be placed higher at 0.4 per cent and 3.1 per cent, respectively.

Taking into account the data on shareable taxes from the Centre and grants-in-aid from the Union Budget 2006-07, RD and GFD of the State Governments during 2006-07 would be placed at Rs.17,573 crore and Rs.122,672 crore, respectively. Considering the data on loans from Centre and flows from NSSF based on Union Budget 2006-07 and allocation of market borrowings (as per RBI's record), the consolidated financing pattern of the GFD of the State Governments would be as set out in Table 14. There is a significant step up in the share of flows

**Table 14: Financing of Gross Fiscal Deficit (GFD) - 2006-07 (Adjusted)**

(Rs. crore)

Items	2006-07 (BE)		Variation	
	(State Budgets)	(Adjusted)	Amount	Per cent
1	2	3	4	5
<b>Gross Fiscal Deficit (GFD)</b>	<b>109,610</b> <b>(100.0)</b>	<b>122,672</b> <b>(100.0)</b>	<b>13,062</b>	<b>11.9</b>
1. Market Borrowings *	22,762 (20.8)	17,286 (14.1)	-5,476	-24.1
2. Loans from Centre @	4,827 (4.4)	-2,508 (-2.0)	-7,335	-152.0
3. Special Securities issued to NSSF @	58,162 (53.1)	83,490 (68.1)	25,328	43.5
4. Loans from LIC, NABARD, NCDC, SBI and other Banks	7,531 (6.9)	7,531 (6.1)	-	-
5. State Provident Fund	8,739 (8.0)	8,739 (7.1)	-	-
6. Reserve Funds	4,365 (4.0)	4,365 (3.6)	-	-
7. Deposits & Advances	-1,154 (-1.1)	-1,154 (-0.9)	-	-
8. Suspense and Miscellaneous	3,602 (3.3)	3,602 (2.9)	-	-
9. Remittances	1,975 (1.8)	1,975 (1.6)	-	-
10. Overall Surplus (+)/Deficit (-)	3,986 (3.6)	-10,288 (-8.4)	-14,274	-358.1
11. Others	-5,186 (-4.7)	9,634 (7.9)	14,819	-285.8

\* : Data are adjusted as per the allocation under market borrowings programme for the State Governments during 2006-07. Nil

@ : Data are adjusted as per the Union Budget 2006-07.

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

2. See Notes to Appendix Table 8.

**Source** : Budget Documents of State Governments and Union Government and Reserve Bank records.

from NSSF accompanied by decline in share of market borrowings and loans from the Centre. Furthermore, the State Governments are expected to have a cash surplus of Rs.9,677 crore during the fiscal 2006-07 compared to the earlier scenario of drawing down Rs.5,186 crore. Thus, variation in budget estimates data of State Budgets *vis-à-vis* that of Union Budget constrains fiscal analysis in a true perspective.

#### IV.4.5 Performance of SEBs/State Power Utilities

Most of the SEBs are cash strapped and they are not even able to earn a minimum rate of return of 3 per cent on their net fixed assets in service after providing for depreciation and interest. The SEBs accumulated huge deficit and dues to Central Power Generating Companies could not be paid because of their deteriorating financial performance. The inability of SEBs to pay their dues in full to Central Public Sector Undertakings (CPSUs), in turn, adversely affected the finances and investment plans of CPSUs.

During 2004-05, SEBs/State Power Utilities had incurred losses of Rs.22,126 crore (without subsidies) (Table 15). The average realisation from sale of power was 208 paise/unit as against the average cost of supply of 250 paise/unit. Thus, there was a gap between average realisation from sale

of power and average cost of supply at 42 paise/unit (without subsidies).

As a result of reforms and restructuring of SEBs, various power entities have come into existence as generating, transmission, trading and distributions companies. Participation of private sector in the power industry has added new dimensions to it. The financial performance of the power sector now depends on the performance of the individual power entities. Thus, the profitability of the power sector would depend on the collective performance of the entities.

## V. AN ASSESSMENT OF STATE-WISE FISCAL PERFORMANCE

It is evident from the analysis of Section IV that the consolidated position of the State finances has witnessed a significant fiscal correction. Fiscal correction has, however, not been uniform across States, notwithstanding a strong commitment by almost all State Governments to carry forward the process of fiscal correction and consolidation. Against this backdrop, an attempt has been made in this Section on State-wise assessment. The assessment is restricted to 2005-06 (RE) as budget estimates undergo revision.

This section presents the State-wise emerging fiscal situation as evident from the revised estimates for 2005-06 and comparing it with the fiscal position that prevailed, on an average, during the triennium 2002-03 through 2004-05 (Accounts). The analysis is based on 15 fiscal indicators that are classified into four broad groups *viz.*, (a) deficit indicators, (b) revenue performance, (c) expenditure pattern, and (d) debt position. Most of the fiscal indicators are expressed in terms of Gross State Domestic Product (GSDP) at current prices and sourced from the Central Statistical Organisation (CSO) and also budget documents of the State Governments. The GSDP of States for certain years which are not available has been projected based on the previous three year average growth rates. State-wise data for these fiscal

**Table 15: Performance of SEBs/  
State Power Utilities**

Years	Gap between average cost of supply of electricity and average realisation from sale of electricity from all sectors (including agriculture) (Paise/unit)	Commercial Losses of SEBs & Other Power Utilities (without subsidies) (Rs. crore)
1	2	3
1991-92	24.91	3,000
1995-96	28.10	8,770
1999-00	70.53	26,353
2000-01	65.38	25,259
2001-02	81.34	27,068
2002-03	48.05	21,192
2003-04	37.00	19,722
2004-05	42.00	22,126

**Source :** Annual Report 2005-06, Central Electricity Authority, Ministry of Power, Government of India.



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indicators for 2002-05 (Average) and 2005-06 (RE) are presented in Tables 16 and 17, respectively. The median level of each fiscal indicator, in respect of special and non-special categories of States, is also highlighted in the Tables 16 and 17. The States (special and non-special category) have been grouped by their level of performance based on

these indicators such that Q1 indicates the better performed States (Annex 3A-D). The detailed State-wise information on major fiscal parameters are set out in Statements 1 to 50.

Following the overall position, the analysis of fiscal indicators is undertaken separately for special

**Table 16: Fiscal Indicators - 2002-03 to 2004-05 (Avg.)**

(per cent)

States	Deficit Indicators						Revenue Performance			Expenditure Pattern				Debt Position		R-G
	GFD/ GSDP	RD/ GSDP	PD/ GSDP	PRB/ GSDP	RD/ GFD	RD/ RR	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	DEV/ GSDP	NON- DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEBT/ GSDP	IP/ RR	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>Non-Special Category</b>																
1. Andhra Pradesh	4.3	1.6	0.6	-2.1	37.0	<b>11.1</b>	7.7	<b>2.0</b>	4.5	<b>12.3</b>	6.7	7.0	2.4	35.7	25.6	1.7
2. Bihar	6.4	<b>1.6</b>	0.3	-4.5	-3.2	7.5	5.8	0.7	18.5	17.6	13.9	12.1	2.9	79.5	<b>24.8</b>	1.9
3. Chhattisgarh	4.0	0.6	1.2	-2.2	9.6	3.6	7.4	3.0	6.5	14.4	6.0	8.8	2.8	30.6	16.2	-0.8
4. Goa	4.7	1.5	1.5	-1.7	32.7	8.2	<b>7.4</b>	8.6	2.1	15.0	7.7	7.2	3.1	40.6	17.8	-0.6
5. Gujarat	4.9	2.3	1.4	-1.1	48.5	20.1	6.9	2.2	2.6	10.9	5.8	5.6	<b>2.0</b>	<b>39.4</b>	29.8	-3.8
6. Haryana	2.5	0.6	-0.3	-2.3	25.8	4.3	8.6	2.9	1.7	9.9	6.1	4.1	0.8	30.4	21.3	-0.6
7. Jharkhand	6.2	1.0	3.9	-1.3	12.4	5.9	5.8	2.8	10.0	17.3	<b>7.4</b>	12.0	4.2	34.7	12.2	-2.3
8. Karnataka	3.4	0.5	0.7	-2.2	5.4	4.2	9.8	2.1	<b>3.9</b>	12.4	6.7	6.4	2.7	30.8	17.5	-1.0
9. Kerala	5.6	4.3	1.9	0.6	77.1	32.4	9.0	0.9	3.4	10.7	8.2	7.2	0.8	43.6	27.5	-2.0
10. Madhya Pradesh	6.2	1.4	3.0	-1.9	21.2	10.5	7.3	2.6	6.8	15.4	6.9	7.6	3.5	39.3	19.9	2.8
11. Maharashtra	5.1	2.8	2.6	0.3	55.3	26.3	7.8	1.2	1.6	9.7	6.0	5.5	1.9	31.9	23.0	-2.8
12. Orissa	<b>5.1</b>	2.4	-0.7	-3.5	44.7	12.7	6.6	2.2	10.1	13.5	10.6	8.5	1.9	64.9	30.9	-2.7
13. Punjab	5.5	4.4	0.9	-0.1	80.8	29.3	7.7	5.8	1.7	9.0	11.7	4.2	0.7	55.2	30.1	1.6
14. Rajasthan	6.6	3.3	1.8	<b>-1.5</b>	48.6	21.4	7.3	1.9	6.2	13.8	8.4	9.1	2.9	54.9	31.0	1.5
15. Tamil Nadu	3.5	1.5	0.9	-1.2	<b>37.5</b>	10.8	9.7	1.2	3.3	10.6	6.5	<b>6.8</b>	1.9	29.3	18.8	0.6
16. Uttar Pradesh	6.0	4.7	1.6	0.3	73.1	31.9	6.5	1.1	7.4	13.3	9.0	6.6	2.9	55.5	29.6	<b>-0.2</b>
17. West Bengal	6.1	4.7	<b>1.4</b>	0.0	76.7	51.9	4.6	0.5	4.1	7.6	7.7	4.9	0.6	48.8	52.2	0.9
18. NCT Delhi	2.7	-2.9	1.0	-4.6	-121.2	-31.2	7.5	1.1	0.6	8.7	3.3	4.6	1.3	18.5	17.9	0.7
<b>Special Category</b>																
1. Arunachal Pradesh	11.9	-3.6	6.0	-9.5	-35.9	-6.0	1.8	5.1	51.9	51.8	19.0	23.7	15.4	45.7	10.0	5.6
2. Assam	3.6	1.1	0.2	-2.3	32.6	5.5	5.5	2.2	12.3	16.2	8.6	9.6	2.6	35.7	17.0	2.1
3. Himachal Pradesh	12.2	7.9	4.4	0.1	64.9	35.3	5.7	1.9	14.9	21.2	13.6	12.2	4.3	78.6	34.8	1.4
4. Jammu and Kashmir	3.9	-7.1	-2.0	-13.0	3,765.9	-15.9	6.1	<b>2.3</b>	35.3	28.3	19.4	<b>14.0</b>	10.7	58.5	<b>13.8</b>	1.6
5. Manipur	8.7	0.5	2.1	-6.1	<b>10.0</b>	1.5	1.9	1.6	36.5	30.8	18.0	18.1	8.0	58.9	16.5	6.3
6. Meghalaya	4.6	<b>-0.9</b>	<b>1.2</b>	-4.3	-26.2	<b>-3.1</b>	<b>3.6</b>	2.4	23.1	<b>22.8</b>	11.3	13.4	4.6	40.9	11.8	<b>1.1</b>
7. Mizoram	11.5	-0.7	5.2	-7.0	-12.8	-0.8	1.3	2.4	47.1	44.5	18.7	24.6	11.5	89.6	12.4	-6.3
8. Nagaland	3.3	-3.1	-0.8	-7.1	100.2	-8.0	1.2	1.0	<b>29.9</b>	20.1	<b>15.4</b>	10.7	6.4	40.5	13.0	-7.6
9. Sikkim	<b>5.5</b>	-12.9	-1.3	-19.7	-805.7	-10.1	8.0	70.1	51.6	54.9	80.4	29.6	18.4	78.7	5.5	-2.9
10. Tripura	5.4	-1.7	0.8	<b>-6.3</b>	-60.0	-5.3	3.0	2.0	25.6	22.5	12.9	14.2	<b>7.1</b>	<b>51.8</b>	14.9	0.3
11. Uttaranchal	8.2	4.0	4.5	0.3	49.8	19.5	7.0	2.4	11.3	19.4	9.0	11.5	3.6	47.1	17.9	-5.2

**Notes :** 1. Outstanding debt for the composite State of Bihar as on March 2000, was bifurcated in the population ratio of 74.71 per cent and 25.29 per cent for Bihar and Jharkhand respectively. Similarly, for Madhya Pradesh and Chhattisgarh the proportion of 73.3739 per cent and 26.6203 per cent, respectively has been applied and for Uttar Pradesh and Uttaranchal a proportion of 94.9676 per cent and 5.0324 per cent, respectively were applied.

2. Minus (-) sign indicates surplus in deficit indicators.

3. Figures in bold indicate the median State for the given indicator.

4. Average interest rate (R) of liabilities is worked out by dividing interest payment of the current year by outstanding liabilities of the previous year.

5. The median State is the middle-most State for an indicator after the States have been arranged in the ascending/descending order.

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

GSDP : Gross State Domestic Product

RD : Revenue Deficit

CT : Current Transfers

SSE : Social Sector Expenditure

IP : Interest Payment

R-G : Average interest rate (R) on debt *minus* rate of growth of GSDP (G)

GFD : Gross Fiscal Deficit

OTR : Own Tax Revenue

DEV : Developmental Expenditure

CO : Capital Outlay

RR : Revenue Receipts

Avg. : Average

PD : Primary Deficit

ONTR : Own Non-Tax Revenue

NON-DEV : Non-Developmental Expenditure

DEBT : Debt

PRB : Primary Revenue Balance

Table 17: Fiscal Indicators - 2005-06 (RE)

(per cent)

States	Deficit Indicators						Revenue Performance			Expenditure Pattern				Debt Position		R-G
	GFD/ GSDP	RD/ GSDP	PD/ GSDP	PRB/ GSDP	RD/ GFD	RD/ RR	OTR/ GSDP	ONTR/ GSDP	CT/ GSDP	DEV/ GSDP	NON- DEV/ GSDP	SSE/ GSDP	CO/ GSDP	DEBT/ GSDP	IP/ RR	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>Non-Special Category</b>																
1. Andhra Pradesh	3.9	0.5	0.8	-2.6	<b>12.7</b>	3.1	8.8	<b>2.0</b>	5.3	13.9	6.2	<b>7.4</b>	3.2	36.9	19.5	-2.2
2. Bihar	8.3	0.3	2.3	-5.7	3.0	0.8	6.5	0.5	24.6	24.4	15.6	15.7	5.5	84.1	<b>19.0</b>	1.5
3. Chhattisgarh	3.0	-1.8	0.7	-4.1	-59.5	-8.3	9.3	3.0	8.9	17.8	5.7	11.6	4.0	30.8	10.8	<b>-1.9</b>
4. Goa	6.1	<b>0.6</b>	2.7	-2.8	10.1	<b>3.2</b>	8.5	7.4	3.3	18.0	<b>7.4</b>	8.2	5.4	45.2	17.5	-0.4
5. Gujarat	3.2	0.2	0.1	-3.0	5.0	1.3	7.4	1.5	3.3	9.9	5.7	5.5	<b>2.8</b>	38.7	25.8	-5.0
6. Haryana	2.0	0.7	-0.3	-1.7	32.2	4.8	9.2	2.4	2.1	10.3	5.3	5.3	1.3	29.9	17.3	-2.3
7. Jharkhand	10.2	3.2	8.7	1.7	31.6	18.9	6.0	2.9	8.2	20.2	7.1	12.8	4.6	38.5	8.8	-5.7
8. Karnataka	2.9	-0.7	0.6	-3.0	-24.9	-4.0	11.7	2.2	3.9	<b>13.2</b>	6.7	7.2	3.4	30.9	12.9	-4.2
9. Kerala	5.3	4.0	1.8	0.5	76.5	27.1	10.5	0.8	<b>4.9</b>	11.7	8.5	8.6	0.7	45.0	23.6	-2.2
10. Madhya Pradesh	4.4	0.0	1.0	-3.4	0.5	0.1	<b>8.2</b>	2.1	9.3	18.0	7.5	8.8	6.3	<b>44.4</b>	17.3	2.5
11. Maharashtra	<b>3.9</b>	0.3	1.7	-1.9	8.6	2.7	9.0	1.3	2.2	10.9	5.4	6.2	2.7	34.2	17.9	-5.0
12. Orissa	2.2	0.8	-3.4	-4.8	36.5	3.7	7.3	2.1	13.0	13.4	11.3	9.5	1.7	59.3	25.2	3.0
13. Punjab	3.7	1.7	-0.3	-2.3	46.8	9.6	8.8	4.7	4.8	10.5	11.2	4.9	2.0	54.6	22.4	-3.0
14. Rajasthan	5.0	0.7	<b>0.7</b>	-3.6	14.3	4.2	8.0	2.1	6.9	14.6	7.4	9.3	3.8	55.1	25.2	-2.3
15. Tamil Nadu	2.6	0.2	0.4	-2.1	6.6	1.1	10.7	1.2	4.0	11.3	6.6	7.3	2.3	29.7	14.3	-1.2
16. Uttar Pradesh	5.1	1.2	1.2	<b>-2.7</b>	23.8	6.7	7.7	0.9	9.6	13.7	8.8	8.4	3.8	57.2	21.6	-1.6
17. West Bengal	4.9	3.8	0.5	-0.7	76.6	34.9	4.9	0.5	5.4	8.4	7.5	5.5	0.8	49.7	41.0	-0.8
18. NCT Delhi	1.5	-2.6	-0.2	-4.4	-180.7	-26.9	8.0	1.3	0.5	8.3	3.0	5.1	1.6	19.3	17.3	-0.2
<b>Special Category</b>																
1. Arunachal Pradesh	12.4	-8.0	6.6	-13.8	<b>-64.8</b>	-11.5	3.5	8.1	57.8	63.3	18.5	26.3	20.3	65.4	8.4	3.4
2. Assam	6.5	0.7	2.3	-3.5	10.9	2.3	7.1	2.9	20.2	25.6	11.3	14.4	5.4	37.4	13.7	4.2
3. Himachal Pradesh	4.2	0.4	-3.3	-7.0	10.0	1.5	6.3	<b>2.8</b>	19.2	19.2	13.4	11.8	3.7	77.7	26.4	-1.2
4. Jammu and Kashmir	<b>6.9</b>	-7.9	1.3	-13.6	-114.4	-15.7	7.4	3.2	39.7	39.1	18.1	17.5	14.6	<b>60.8</b>	11.3	0.5
5. Manipur	7.4	-11.2	<b>1.7</b>	-16.9	-150.9	-18.9	2.2	2.7	54.3	45.0	21.6	23.2	17.2	77.0	9.6	2.3
6. Meghalaya	3.8	-2.3	0.2	-5.8	-60.6	-6.5	<b>4.0</b>	2.7	28.3	<b>28.0</b>	11.1	<b>16.0</b>	5.5	43.9	10.1	0.4
7. Mizoram	10.0	-5.5	3.7	-11.8	-55.1	-9.6	1.3	3.3	52.7	49.7	18.4	23.6	15.0	88.1	10.9	-6.4
8. Nagaland	3.5	<b>-5.6</b>	0.0	-9.1	-163.1	-17.9	1.4	1.0	29.2	22.0	13.2	10.9	9.1	32.6	<b>11.0</b>	-6.8
9. Sikkim	16.2	-11.6	10.5	-17.4	-71.3	<b>-9.9</b>	6.6	56.9	53.7	64.2	69.3	32.8	27.9	78.4	4.9	-3.9
10. Tripura	5.8	-5.9	1.5	<b>-10.2</b>	-101.3	-16.7	3.2	0.6	<b>31.5</b>	26.3	<b>14.4</b>	15.8	<b>11.7</b>	52.7	12.2	<b>-1.0</b>
11. Uttaranchal	10.4	1.8	6.6	-2.0	17.4	6.6	7.9	2.6	17.0	26.7	10.7	14.8	8.1	55.1	13.9	-6.8

Note : See Notes to Table 16.

and non-special category States. In the case of each category of States, comparisons are made over time (change in the level of a fiscal indicator for a given State Government) and across space (the relative position of a State Government amongst the remaining States, for a given fiscal indicator). The relative fiscal position of both the categories of States, for a broad range of fiscal indicators based on Tables 16 and 17, has also been exhibited through Charts 7 to 12. The discussion of trends is set out below.

### V. 1. Overall Position - All States

Both the non-special and special category States witnessed improved fiscal performance

during 2005-06 (RE) compared to the period 2002-05 as reflected in the improvement in the median value of most of the fiscal indicators (Table 18).

The median value of Debt-GSDP ratio, however, showed rises for both categories of States, reflecting skewed pattern of debt burden. The special category States showed significant improvement in terms of RD-GSDP ratio but exhibited deterioration in terms of GFD-GSDP ratio, reflecting the rise in capital outlay over the period.

A comparative analysis indicates that the non-special category States have relatively higher OTR-GSDP ratio and conversely, the special

**Table 18: Median Value of Fiscal Indicators**

(per cent)

Indicators	Non-Special Category States			Special Category States		
	2002-05 (Avg.)	2005-06 (RE)	Improvement/ Deterioration	2002-05 (Avg.)	2005-06 (RE)	Improvement/ Deterioration
1	2	3	4 (= 3- 2)	5	6	7 (= 6 - 5)
1. GFD/GSDP	5.1	3.9	-1.2	5.5	6.9	1.4
2. RD/GSDP	1.6	0.6	-1.0	-0.9	-5.6	-4.7
3. PD/GSDP	1.4	0.7	-0.7	1.2	1.7	0.5
4. PRB/GSDP	-1.5	-2.7	-1.2	-6.3	-10.2	-3.9
5. RD/GFD	37.5	12.7	-24.8	10.0	-64.8	-74.8
6. RD/RR	11.1	3.2	-7.9	-3.1	-9.9	-6.8
7. OTR/GSDP	7.4	8.2	0.8	3.6	4.0	0.4
8. ONTR/GSDP	2.0	2.0	0.0	2.3	2.8	0.5
9. CT/GSDP	3.9	4.9	1.0	29.9	31.5	1.6
10. DEV/GSDP	12.3	13.2	0.9	22.8	28.0	5.2
11. NON-DEV/GSDP	7.4	7.4	0.0	15.4	14.4	-1.0
12. SSE/GSDP	6.8	7.4	0.6	14.0	16.0	2.0
13. CO/GSDP	2.0	2.8	0.8	7.1	11.7	4.6
14. DEBT/GSDP	39.4	44.4	5.0	51.8	60.8	9.0
15. IP/RR	24.8	19.0	-5.8	13.8	11.0	-2.8
16. R-G	-0.2	-1.9	-1.7	1.1	-1.0	-2.1

**Note :** Based on Tables 16 and 17.

category States have higher dependency on the Centre, as reflected in comparatively higher CT-GSDP ratio. Furthermore, the special category States have substantially higher DEV-GSDP, SSE-GSDP and CO-GSDP ratios compared to the non-special category States. Debt-GSDP ratios are comparatively higher for the special category States in view of higher GFD-GSDP ratios. The IP-RR ratio for the special category States is, however, much lower compared to the non-special category States.

## V.2. Non-Special Category States

### V.2.1 Overall Position - Non-Special Category States

There exists wide variation in fiscal performance across the non-special category States. Few States such as Haryana, Tamil Nadu, Karnataka and NCT Delhi have remained as better fiscal performers with revenue surplus (or low RD) and comparatively low GFD-GSDP ratio. These States have relatively higher own tax revenue and, therefore, receive lower central transfers. Bihar and Jharkhand, which have remained fiscally weak, however, make relatively higher developmental

expenditure, social sector expenditure and capital outlay (as a ratio to GSDP). Few States such as Kerala and West Bengal have been poor performers in terms of almost all the fiscal indicators. Kerala, however, is relatively placed better in terms of social sector expenditure.

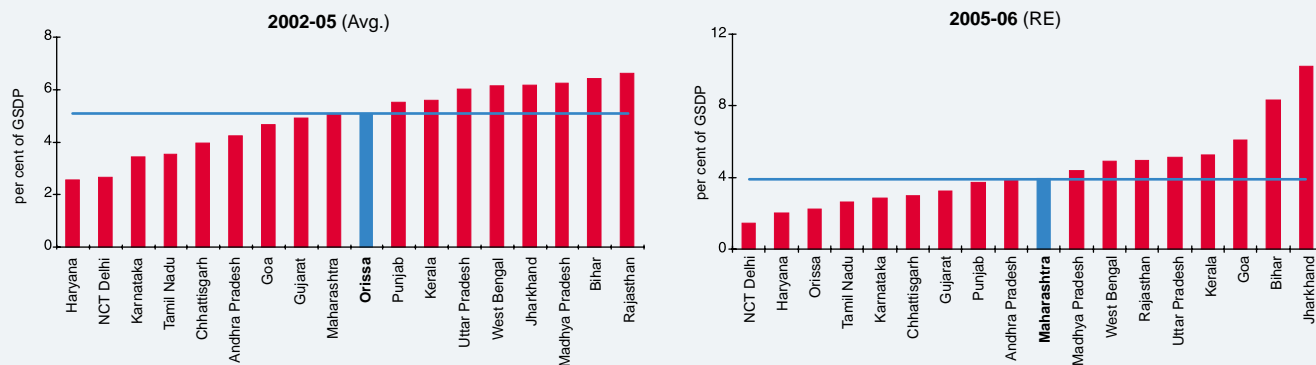
### V.2.2 Deficit Indicators

Improvement in fiscal performance, in terms of deficit indicators, was clearly discernible across the States in 2005-06 (RE) as compared with the period 2002-05 (Average) (Charts 7-A, B & C) (also see Statements 1-11).

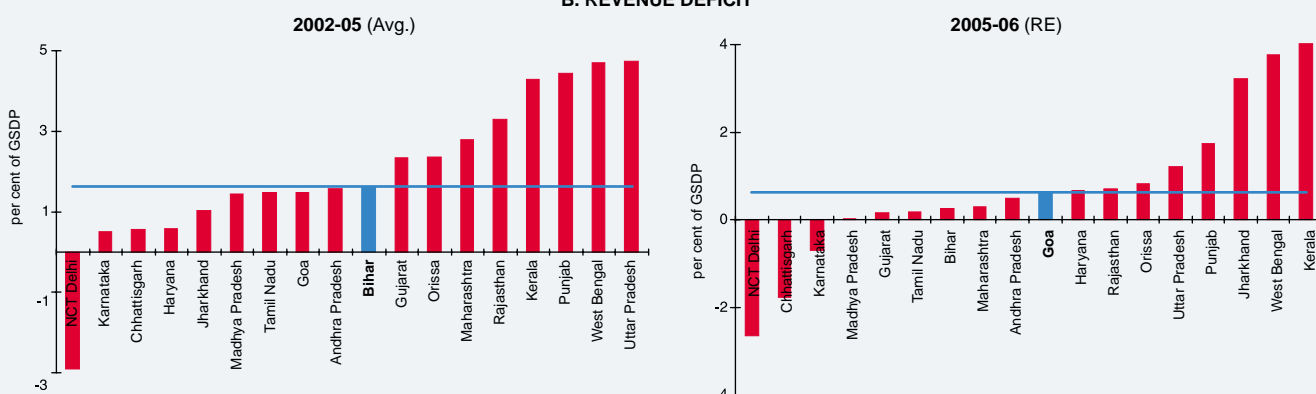
Improvement was evident in RD-GSDP ratio for the State Governments with the ratio for the median State declining from 1.6 per cent during 2002-05 to 0.6 per cent in 2005-06 (RE). Three States (NCT Delhi, Chattisgarh and Karnataka) were in revenue surplus in 2005-06 as compared with only one State (NCT Delhi) in 2002-05 (Table 19 & Chart 7-B). These three States could achieve the target of zero level of revenue deficit, as recommended by the TFC, ahead of schedule of end-2008-09. The RD-GSDP ratio for 10 States

Chart 7: Deficit Indicators - Non-Special Category States

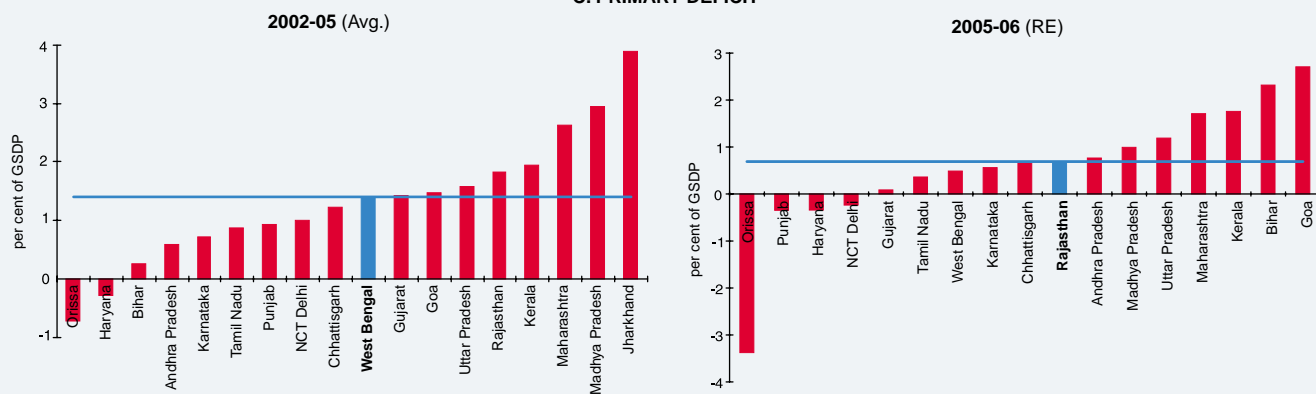
## A. GROSS FISCAL DEFICIT



## B. REVENUE DEFICIT



## C. PRIMARY DEFICIT



— Indicates the value of that indicator for the median State, which is shown in bold.

Note : Jharkhand has not been depicted for 2005-06 (RE) on account of its high value.

were less than 1 per cent in 2005-06 as against only three States in 2002-05.

Reflecting the decline in the RD-GSDP ratio, there was improvement in GFD-GSDP ratio, with the ratio for the median State declining from 5.1 per cent during 2002-05 to 3.9 per cent in 2005-06

(RE). The median value of PD-GSDP ratio also improved from 1.4 per cent to 0.7 per cent during the above period (Chart 7-C). The ratio of GFD to GSDP was below 3 per cent for five out of 18 States in 2005-06 (Delhi, Haryana, Orissa, Karnataka and Tamil Nadu) as against two States (Haryana and

**Table 19: Frequency Distribution of Non-Special Category States - Revenue Deficit/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Revenue Surplus	NCT Delhi	NCT Delhi, Chhattisgarh, Karnataka
Below 0.5	–	Madhya Pradesh, Tamil Nadu, Bihar, Maharashtra, Gujarat
0.5 to 1.0	Chhattisgarh, Haryana, Karnataka	<b>Goa</b> , Haryana, Rajasthan, Orissa, Andhra Pradesh
1.0 to 1.5	Madhya Pradesh, Jharkhand	Uttar Pradesh
1.5 to 2.0	Andhra Pradesh, <b>Bihar</b> , Tamil Nadu, Goa	Punjab
Above 2.0	Gujarat, Orissa, Maharashtra, Rajasthan, Kerala, Punjab, West Bengal, Uttar Pradesh	Jharkhand, West Bengal, Kerala

Avg. : Average RE : Revised Estimates  
**Notes :** 1. Based on Tables 16 and 17.  
 2. Bold indicates the median State.

Delhi) in 2002-05 (Table 20 & Chart 7-A). It may be mentioned that these five States could achieve the target of 3 per cent of GFD, as recommended by the TFC, ahead of the schedule of end-2009-10.

The ratio of RD to GFD, which indicates the extent of pre-emption of borrowings for current expenditure, also showed a decline in the case of

**Table 20: Frequency Distribution of Non Special Category States - Gross Fiscal Deficit/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 2	–	NCT Delhi
2 to 3	Haryana, NCT Delhi	Haryana, Orissa, Tamil Nadu, Karnataka
3 to 4	Karnataka, Tamil Nadu	Gujarat, <b>Maharashtra</b> , Chhattisgarh, Punjab, Andhra Pradesh
4 to 5	Andhra Pradesh, Goa, Chhattisgarh, Gujarat	Madhya Pradesh, West Bengal
Above 5	Maharashtra, <b>Orissa</b> , Punjab, Kerala, Uttar Pradesh, West Bengal, Jharkhand, Madhya Pradesh, Bihar, Rajasthan	Uttar Pradesh, Kerala, Rajasthan, Goa, Bihar, Jharkhand

**Note :** See Notes to Table 19.

all State Governments (except Bihar, Jharkhand and Haryana) in 2005-06 *vis-à-vis* 2002-05. The RD-GFD median value improved substantially from 37.5 per cent during 2002-05 to 12.7 per cent in 2005-06 (RE). However, the RD-GFD ratio of two States (Kerala and West Bengal) remained high during 2005-06 with the extent of pre-emption placed above three-fourth.

The median value of the RD-RR ratio in 2005-06 at 3.2 per cent showed marked improvement over that of 11.1 per cent in 2002-05. RD-RR ratio was high for Jharkhand, Kerala and West Bengal ranging from 18.9 to 34.9 per cent in 2005-06 compared with the States of Madhya Pradesh, Bihar and Tamil Nadu (with the ratio below 1.1 per cent).

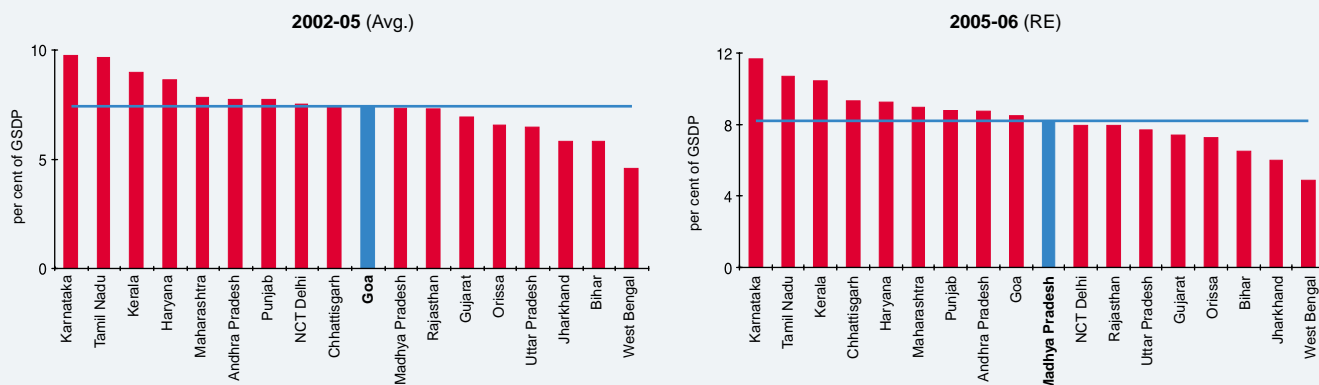
The median level for primary revenue balance as ratio to GSDP witnessed an improvement from 1.5 per cent in 2002-05 to 2.7 per cent in 2005-06. The primary revenue balance (*i.e.*, revenue deficit minus interest payments) turned out to be inadequate to meet interest payment obligations for two States (Kerala and Jharkhand) in 2005-06 as compared with three States (Uttar Pradesh, Maharashtra and Kerala) in 2002-05. Primary revenue deficit, which implies recourse by the State Governments to high cost borrowed funds to meet the interest payment obligations, is a matter of concern.

### V.2.3 Revenue Performance

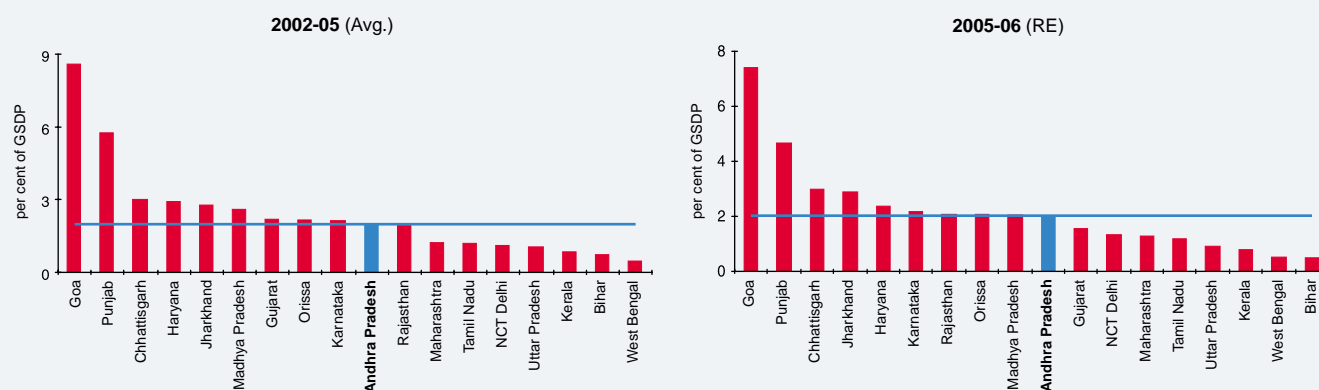
All the State Governments witnessed improvement in their own tax revenue performance (as percentage of GSDP) during 2005-06 over 2002-05 with the median value of OTR-GSDP improving from 7.4 per cent to 8.2 per cent (Chart 8-A) (also see Statements 18-23 and 25). Tamil Nadu, Karnataka and Kerala accounted for the highest OTR-GSDP ratios (more than 9.0 per cent) during both 2002-05 and 2005-06, while West Bengal, Jharkhand and Bihar occupied the lowest rungs (Table 21).

Chart 8: Revenue Performance - Non-Special Category States

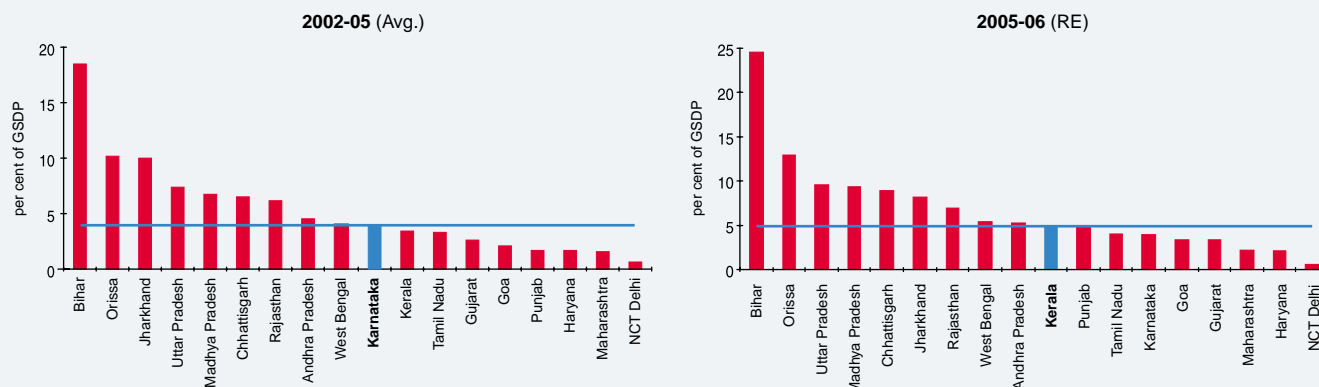
## A. OWN TAX REVENUE



## B. OWN NON-TAX REVENUE



## C. CURRENT TRANSFERS FROM CENTRE



— Indicates the value of that indicator for the median State, which is shown in bold.

In contrast to the trends in own tax revenues, about half of the State Governments showed deterioration in own non-tax-GSDP ratio during 2005-06 over 2002-05 with the median value of non-tax-GSDP ratio remaining constant at 2.0 per cent (Chart

8-B). While Goa, Punjab and Chhattisgarh continued to occupy the highest ranks in terms of own non-tax-GSDP ratio, States like Bihar, West Bengal, Kerala and Uttar Pradesh occupied the lowest ranks. The low level of non-tax revenue has been partly due to



**Table 21 : Frequency Distribution of Non-Special Category States - Own Tax Revenue/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 5	West Bengal	West Bengal
5 to 7	Bihar, Jharkhand, Uttar Pradesh, Gujarat, Orissa	Jharkhand, Bihar
7 to 9	Rajasthan, Madhya Pradesh, <b>Goa</b> , Chhattisgarh, NCT Delhi, Punjab, Andhra Pradesh, Maharashtra, Haryana, Kerala	Orissa, Gujarat, Rajasthan, Uttar Pradesh, NCT Delhi, <b>Madhya Pradesh</b> , Andhra Pradesh, Goa, Punjab, Maharashtra
Above 9	Tamil Nadu, Karnataka	Haryana, Chhattisgarh, Kerala, Tamil Nadu, Karnataka

**Note :** See Notes to Table 19.

low cost recovery (*i.e.*, ratio of non-tax receipts to non-Plan revenue expenditure) from sectors such as education, medical and public health and family welfare, irrigation, power and roads.

Current transfers (*i.e.*, shareable central taxes and grants-in-aid) as a ratio to GSDP were typically higher for States like Bihar, Orissa, Jharkhand and Uttar Pradesh, which had low OTR-GSDP ratios, reflecting the principle of horizontal equity in fiscal transfer (Chart 8-C).

#### V.2.4 Pattern of Expenditure

All States excepting Gujarat, Orissa and Delhi witnessed increase in developmental expenditure-GSDP ratio in 2005-06 over 2002-05 with the median value of DEV-GSDP rising from 12.3 to 13.2 per cent over the period (Charts 9-A). It may be mentioned that the relatively weak States such as Jharkhand, Bihar and Madhya Pradesh had the highest ranking in terms of developmental expenditure-GSDP ratio (over 15 per cent) in both the periods, whereas West Bengal and Delhi had the lowest ranking (less than 9 per cent) (Table 22).

The median value of non-developmental expenditure as ratio to GSDP remained stagnant

**Table 22: Frequency Distribution of Non-Special Category States - Developmental Expenditure/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 8	West Bengal	—
8 to 12	NCT Delhi, Punjab, Maharashtra, Haryana, Tamil Nadu, Kerala, Gujarat	NCT Delhi, West Bengal, Gujarat, Maharashtra, Haryana, Punjab, Tamil Nadu, Kerala
12 to 16	<b>Andhra Pradesh</b> , Karnataka, Orissa, Uttar Pradesh, Rajasthan, Goa, Chhattisgarh, Madhya Pradesh	<b>Karnataka</b> , Orissa, Uttar Pradesh, Andhra Pradesh, Rajasthan
Above 16	Bihar, Jharkhand	Chhattisgarh, Madhya Pradesh, Goa, Jharkhand, Bihar

**Note :** See Notes to Table 19.

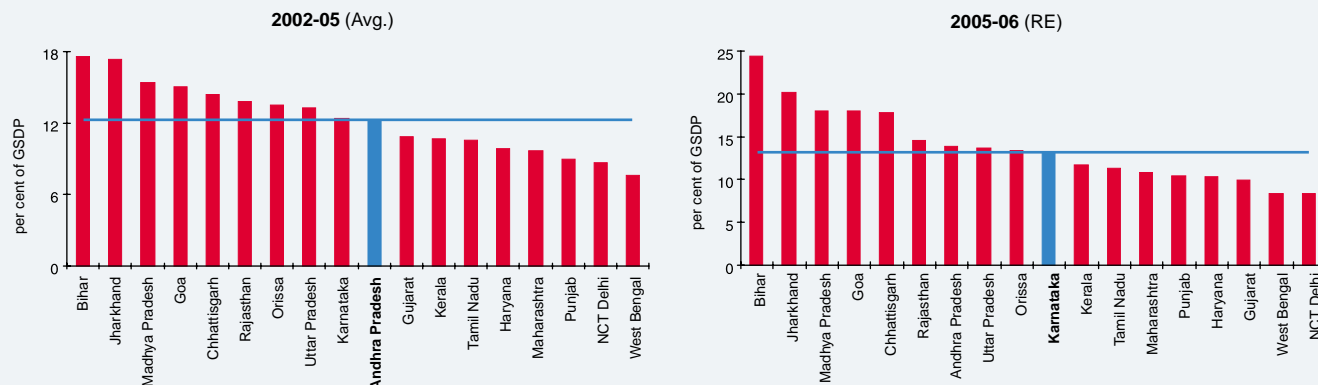
at 7.4 notwithstanding the mixed behaviour of the State Governments (Chart 9-B). The ratio of non-developmental expenditure to GSDP was highest for Orissa, Bihar and Punjab (above 10 per cent) while the ratio was lowest for Delhi (below 3.5 per cent) (also see Statements 12-16).

All States excepting Gujarat have shown improvement in respect of social sector expenditures (*i.e.*, social services, rural development, food storage and warehousing under both revenue and capital accounts) as a ratio to GSDP during 2005-06 over that of 2002-05 with the median value improving from 6.8 per cent to 7.4 per cent. Amongst all the States, Bihar, Jharkhand and Chhattisgarh continued to provide for a higher level (more than 8.8 per cent) of social sector expenditure (in terms of GSDP). On the other hand, Haryana, Delhi and Punjab continued to have lower level of social sector expenditure-GSDP ratio during both the periods (less than 5.3 per cent) (refer to section VII for a detailed discussion).

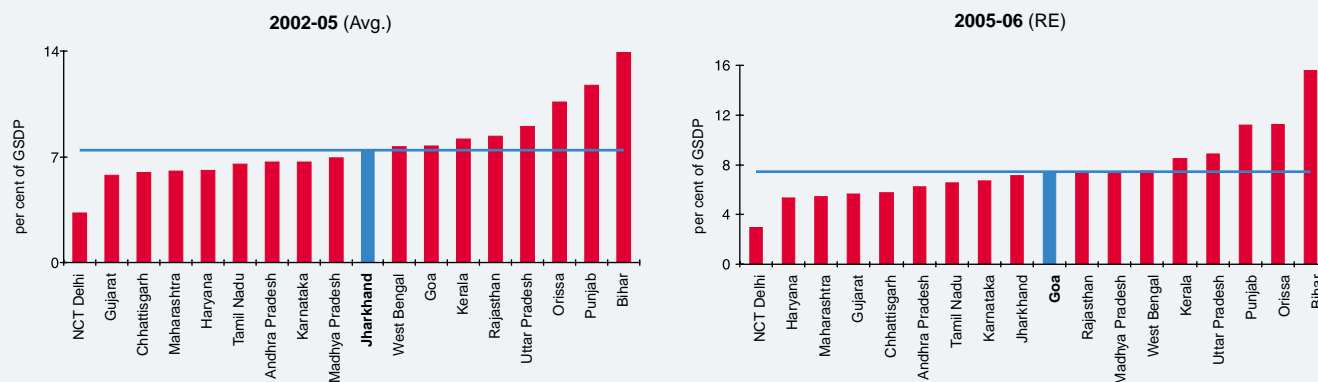
All State Governments (barring Orissa) showed an increase in the ratio of capital outlay to GSDP during 2005-06 over 2002-05 with the median value witnessing a rise from 2.0 per cent

Chart 9 : Expenditure Pattern - Non-Special Category States

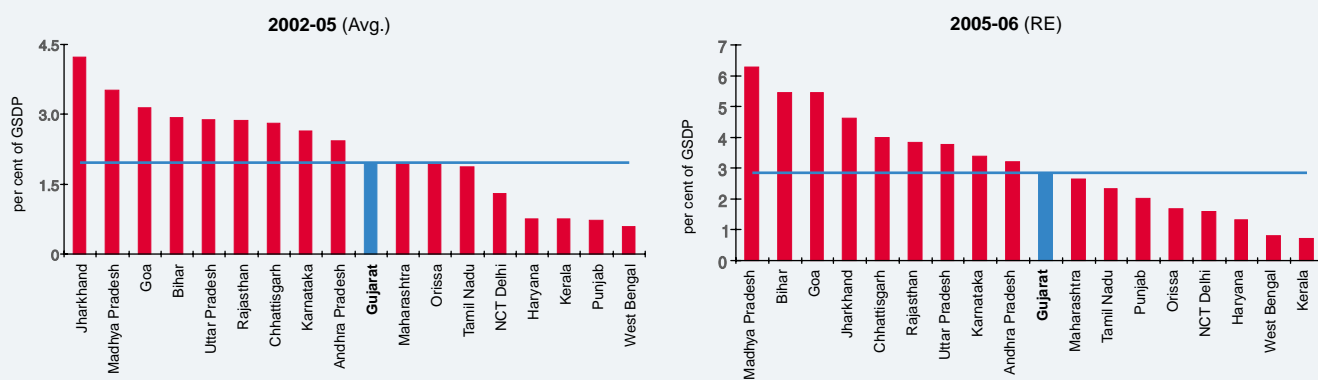
## A. DEVELOPMENTAL EXPENDITURE



## B. NON-DEVELOPMENTAL EXPENDITURE



## C. CAPITAL OUTLAY



— Indicates the value of that indicator for the median State, which is shown in bold.

to 2.8 per cent (Chart 9-C). Madhya Pradesh, Goa, Bihar and Jharkhand continued to maintain higher proportion of capital outlay (above 2.9 per cent), while Haryana, Kerala and West Bengal continued to have lower proportion (below 1.3 per cent) (Table 23).

The proportions of expenditure (revenue and capital outlay) under education (including sports, art and culture) (Statement 42) and health (medical and public health and family welfare) (Statement 43) as percentage to aggregate expenditure have increased between 2003-04 and 2005-06, notwithstanding wide



**Table 23: Frequency Distribution of Non-Special Category States - Capital Outlay/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 1	West Bengal, Punjab, Kerala, Haryana	Kerala, West Bengal
1 to 2	Gujarat, NCT Delhi, Tamil Nadu, Orissa, Maharashtra	Haryana, Orissa, NCT Delhi, Punjab
2 to 3	Andhra Pradesh, Karnataka, Bihar, Chhattisgarh, Rajasthan, Uttar Pradesh	Tamil Nadu, Maharashtra, Gujarat
3 to 4	Goa, Madhya Pradesh	Andhra Pradesh, Karnataka, Rajasthan, Uttar Pradesh, Chhattisgarh
Above 4	Jharkhand	Jharkhand, Bihar, Madhya Pradesh, Goa

**Note :** See Notes to Table 19.

variations across the States. In 2005-06 (RE), expenditure under education was less than 14.1 per cent (*i.e.*, average of non-special category States) of aggregate expenditure for more than half of the States (Andhra Pradesh, Chhattisgarh, Goa, Gujarat, Madhya Pradesh, Orissa, Punjab, Tamil Nadu, West Bengal and Delhi). Similarly, expenditure under health services as ratio to aggregate expenditure was less than 4.4 per cent (*i.e.*, average of non-special category States) for more than half of the States (Andhra Pradesh, Chhattisgarh, Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Orissa, Punjab, Tamil Nadu and West Bengal). There is an imperative need to improve the share of expenditure on education and health in aggregate expenditure for making available these social services to larger section of populace across the States (refer to section VII for a detailed discussion on social sector expenditure).

### V.3. Special Category States<sup>9</sup>

#### V.3.1 Overall Position - Special Category States

Almost all the States under special category show similar performance, notwithstanding the

differences in a broad range across the fiscal indicators. Most of the States (eight out of eleven) experienced revenue surplus during 2005-06 accompanied by high GFD-GSDP ratio on account of higher capital outlays as well as developmental and social sector expenditure. Arunachal Pradesh exhibited improved fiscal performance but for its high GFD-GSDP ratio and high dependence on central transfer. Uttaranchal, the newly created State, however, showed poor performance in terms of the fiscal indicators of GFD, PD, non-developmental expenditure and debt, as ratio to GSDP.

#### V.3.2 Deficit Indicators

It may be noted that eight out of the eleven States in special category recorded a revenue surplus during 2005-06 as compared with seven States in 2002-05 with the median value of revenue surplus to GSDP rising from 0.9 per cent to 5.6 per cent (Table 24 & Chart 10-B). Uttaranchal had the highest RD-GSDP ratio of 1.8 per cent in 2005-06.

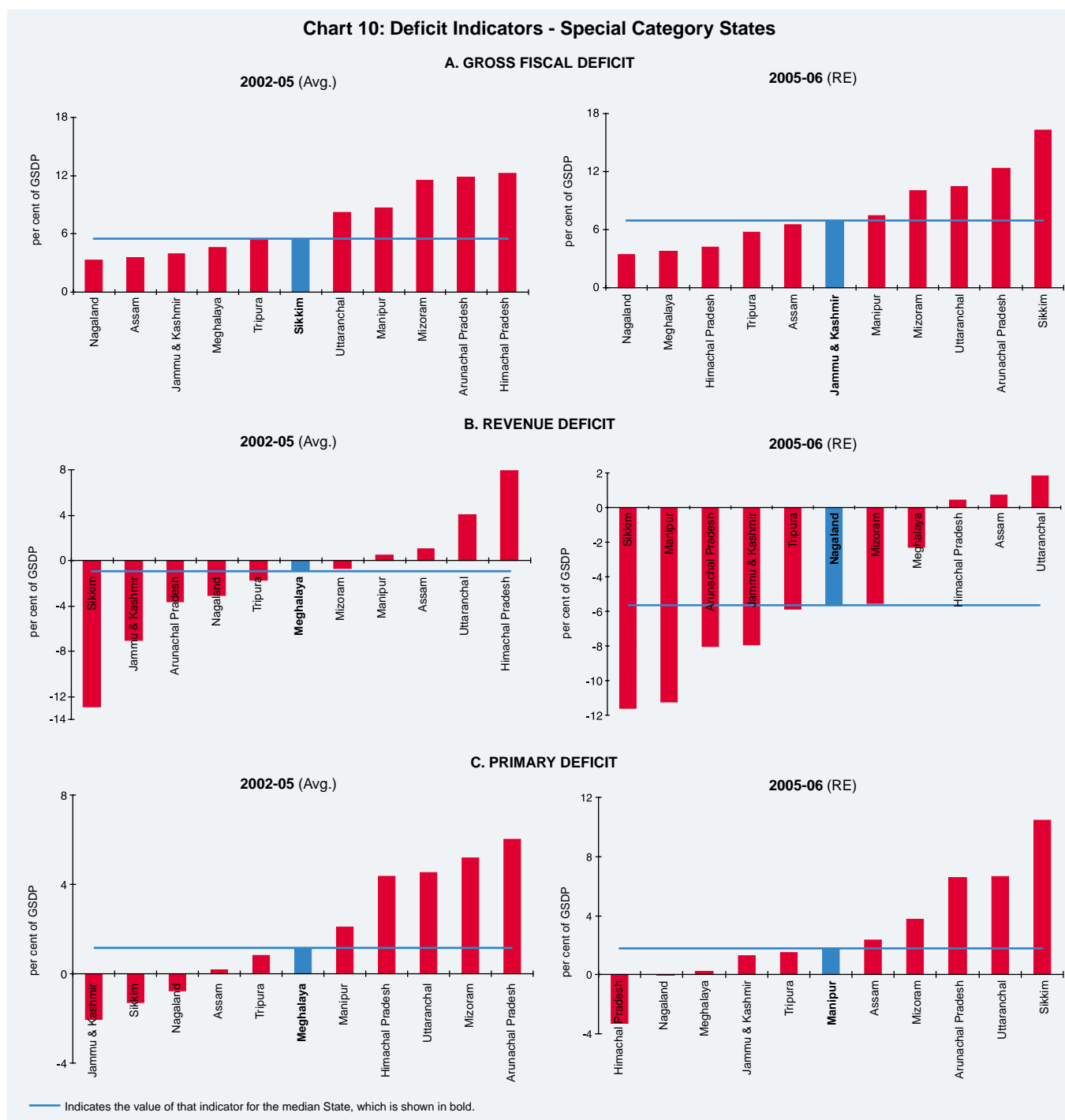
**Table 24: Frequency Distribution of Special Category States - Revenue Deficit/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Revenue Surplus	Sikkim, Jammu and Kashmir, Arunachal Pradesh, Nagaland, Tripura, Meghalaya, Mizoram	Sikkim, Manipur, Arunachal Pradesh, Jammu and Kashmir, Tripura, Mizoram, Nagaland, Meghalaya
Below 0.5	–	Himachal Pradesh
0.5 to 1.0	Manipur	Assam
1.0 to 1.5	Assam	–
1.5 to 2.0	–	Uttaranchal
Above 2.0	Uttaranchal, Himachal Pradesh	–

**Note :** See Notes to Table 19.

<sup>9</sup> 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.

Chart 10: Deficit Indicators - Special Category States



There was a general deterioration with regard to GFD-GSDP ratio with seven States recording a rise in 2005-06 compared with 2002-05 and the median value rising from 5.5 per cent to 6.9 per cent during the above period (Table 25 & Chart 10-A). The median value of PD-GSDP

ratio also deteriorated from 1.2 per cent to 1.7 per cent (Chart 10-C). In terms of GFD-GSDP ratio, Nagaland continued to be better placed in both the periods (less than 4.0 per cent) while Arunachal Pradesh continued to have high ratio (above 11.9 per cent).

**Table 25: Frequency Distribution of Special Category States - Gross Fiscal Deficit/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
3 to 6	Nagaland, Assam, Jammu and Kashmir, Meghalaya, Tripura, <b>Sikkim</b>	Nagaland, Meghalaya, Tripura, Himachal Pradesh
6 to 9	Uttaranchal, Manipur	Assam, <b>Jammu and Kashmir</b> , Manipur
Above 9	Mizoram, Arunachal Pradesh, Himachal Pradesh	Uttaranchal, Arunachal Pradesh, Sikkim, Mizoram

**Note :** See Notes to Table 19.

The primary revenue balance (*i.e.*, revenue deficit minus interest payments), which was inadequate for two States (Himachal Pradesh and Uttaranchal) to meet interest payment obligations in 2002-05, however, improved during 2005-06.

### V.3.3 Revenue Performance

The own tax revenue as ratio to GSDP, which is typically low for the special category States, showed some improvement with median value improving to 4.0 per cent in 2005-06 from 3.6 per cent during 2002-05. The ratio continued to be low in the case of Mizoram and Nagaland (less than 2 per cent) and was high for Uttaranchal and Jammu and Kashmir (above 6 per cent) in both the periods (Table 26 & Chart 11-A).

The own non-tax revenue to GSDP ratio of the special category States showed some rise in 2005-06 over 2002-05 with the median value of the ratio improving from 2.3 per cent to 2.8 per cent over the period (Chart 11-B). The ratio was exceptionally high in the case of Sikkim in both the periods, essentially reflecting the impact of State lotteries.

The current transfer and devolution from the Centre (shareable Central taxes and grants-in-aid) continued to be a dominant source of revenues for all the special category States with the median

**Table 26: Frequency Distribution of Special Category States - Own Tax Revenue/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 2	Nagaland, Mizoram, Arunachal Pradesh, Manipur	Mizoram, Nagaland
2 to 4	Tripura, <b>Meghalaya</b>	Manipur, Tripura, <b>Meghalaya</b> Arunachal Pradesh
4 to 6	Assam, Himachal Pradesh	–
Above 6	Jammu and Kashmir, Sikkim, Uttaranchal	Himachal Pradesh, Assam, Sikkim, Jammu and Kashmir, Uttaranchal

**Note :** See Notes to Table 19.

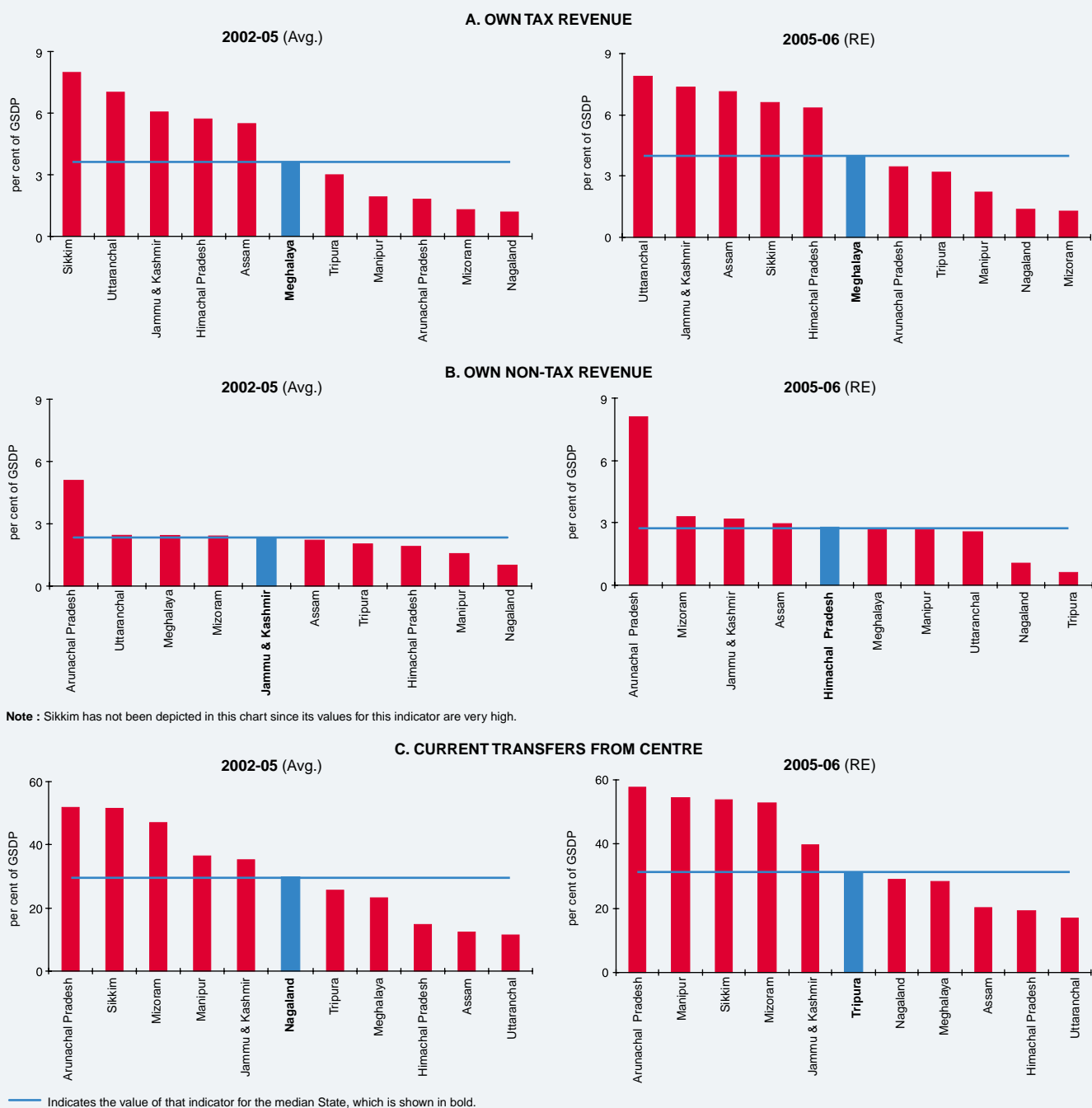
value of CT-GSDP ratio improving from 29.9 per cent during 2002-05 to 31.5 per cent in 2005-06 (Chart 11-C). The ratio of central transfer continued to be more than 50 per cent of GSDP in case of Arunachal Pradesh and Sikkim in both the periods while the ratio continued to be placed at less than 21 per cent for Assam, Himachal Pradesh and Uttaranchal.

### V.3.4 Pattern of Expenditure

Ratio of developmental expenditure in GSDP in special category States was significantly higher as compared to non-special category States with the median value in respect of special category States improving significantly from 22.8 per cent during 2002-05 to 28.0 per cent in 2005-06 (Chart 12-A). Sikkim and Arunachal Pradesh continued to have this ratio above 50 per cent in 2005-06 over 2002-05 while Assam, Nagaland and Himachal Pradesh continued to have this ratio less than 26 per cent in both the period (Table 27).

The median level for non-developmental expenditure as ratio to GSDP declined from 15.4 per cent in 2002-05 to 14.4 per cent during 2005-06, indicating improvement in deployment of expenditure (Chart 12-B). Uttaranchal, Meghalaya and Assam continued to have low (below 12 per cent) non-developmental expenditure as ratio to

Chart 11: Revenue Performance - Special Category States



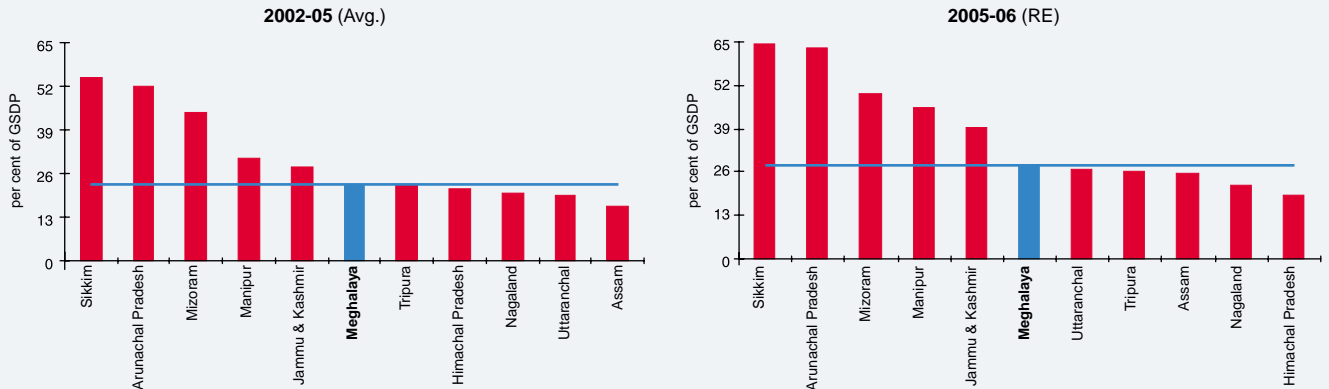
GSDP while Arunachal Pradesh and Sikkim continued to have higher ratio, during both the periods. Though, declining between 2002-05 and 2005-06, non-developmental expenditure as ratio to GSDP continues to be substantially high for Sikkim (69.3 per cent).

There was general improvement with regard to social sector expenditure in the special category States with the median value of SSE-GSDP ratio improving from 14.0 per cent during 2002-05 to 16.0 per cent in 2005-06. Arunachal Pradesh and Sikkim continued to maintain high proportion of SSE (as ratio to GSDP),

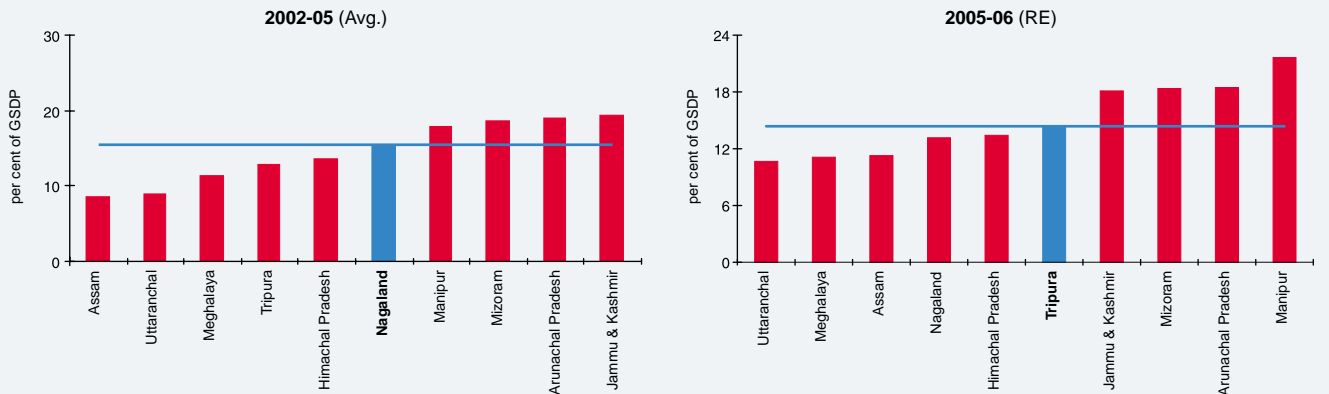
## State Finances : A Study of Budgets of 2006-07

**Chart 12: Expenditure Pattern - Special Category States**

**A. DEVELOPMENTAL EXPENDITURE**

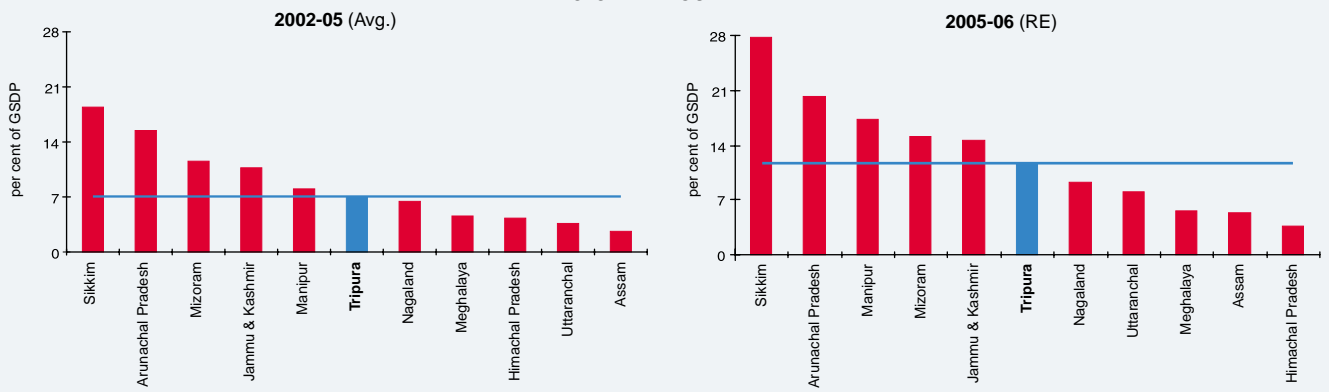


**B. NON-DEVELOPMENTAL EXPENDITURE**



Note : Sikkim has not been depicted in this Chart since its values for this indicator are very high.

**C. CAPITAL OUTLAY**



— Indicates the value of that indicator for the median State, which is shown in bold.

while Assam and Nagaland had lower proportion of SSE during both the periods (refer to section VII for a detailed discussion on social sector expenditure).

The high level of capital outlay (as a ratio to GSDP) of the special category States showed further improvement with the median level

improving significantly from 7.1 per cent during 2002-05 to 11.7 per cent in 2005-06 (Chart 12-C). While the capital outlay-GSDP ratio continued to be high in the States like Arunachal Pradesh and Sikkim, it was low in Assam and Himachal Pradesh in both the periods (Table 28).

**Table 27: Frequency Distribution of Special Category States - Developmental Expenditure/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 20	Assam, Uttaranchal	Himachal Pradesh
20 to 40	Himachal Pradesh, Tripura, <b>Meghalaya</b> , Jammu and Kashmir, Manipur, Nagaland	Assam, Tripura, Uttaranchal, <b>Meghalaya</b> , Jammu and Kashmir, Nagaland
40 to 60	Mizoram, Sikkim, Arunachal Pradesh	Manipur, Mizoram
Above 60	–	Arunachal Pradesh, Sikkim

**Note :** See Notes to Table 19.

About half of the special category States (Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya and Sikkim) witnessed an improvement in expenditure on education (as ratio to aggregate expenditure) in 2005-06 over 2004-05 (Statement 42). This ratio was as high as 20.8 per cent for Assam in 2005-06 whereas it was as low as 9.3 per cent for Jammu and Kashmir. The ratio of expenditure on health services to aggregate expenditure improved for about half of the special category States (Assam, Manipur, Meghalaya, Tripura and Uttaranchal) in 2005-06 over 2004-05 (Statement 43). However, the ratio was maximum at 5 per cent for Meghalaya in 2005-06 and minimum at 2.6 per cent for Sikkim.

To sum up, the marked improvement in the consolidated fiscal position of the State Governments in the recent years do not reveal the wide variation in fiscal position across the States. This section has attempted to portray the State-wise position through analysis of 15 major fiscal indicators. The fiscally weak States may make efforts to catch up with the fiscally sound States. It may be mentioned that TFC has recommended a uniform fiscal restructuring plan based on targets

**Table 28: Frequency Distribution of Special Category States - Capital Outlay/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 5	Assam, Himachal Pradesh, Meghalaya, Uttaranchal	Himachal Pradesh
5 to 8	<b>Manipur</b> , Nagaland, Tripura	Meghalaya, Assam
8 to 11	Jammu and Kashmir	Uttaranchal, Nagaland
11 to 14	Mizoram	<b>Tripura</b>
Above 14	Arunachal Pradesh, Sikkim	Mizoram, Jammu and Kashmir, Manipur, Arunachal Pradesh, Sikkim

**Note :** See Notes to Table 19.

for 15 fiscal parameters (not necessarily the same 15 indicators provided in Table 16 & 17) to be attained by all States by 2009-10.

## VI. OUTSTANDING LIABILITIES, MARKET BORROWINGS AND CONTINGENT LIABILITIES OF STATE GOVERNMENTS

### VI.1 Outstanding Liabilities (Debt) of State Governments<sup>10</sup>

#### VI.1.1 Debt Definition

With a purpose of having unanimity on the definition and composition of State Government liabilities, a Working Group on the Methodology and Compilation of State Government Liabilities was constituted as per the decision taken in the 14th Conference of State Finance Secretaries (August 2004). The members comprised of select State Finance Secretaries, representatives of Government of India, Comptroller and Auditor General of India, Controller General of Accounts, Gol, Reserve Bank of India and an academician. The Group submitted its Report in December 2005, which subsequently was placed on the Reserve Bank's website (Box 2).

<sup>10</sup> A detailed exercise was taken up for compiling a revised and consistent data series on outstanding liabilities of State Governments starting with 1990-91, which was published in the Study of State Finances for 2005-06. The data series, further fine tuned, have been reported in this Study.



## Box 2 : Report of the Working Group on Compilation of State Government Liabilities - Summary

Availability of consistent time series data on the liabilities of the Government is of particular importance as it would throw light on their debt servicing capacity. At present, there appears to be no unanimity about the exact level, composition and the methodology for compiling the liabilities of State Governments in India. Recognising the various problems associated with the database of the State Government liabilities, the Conference of State Finance Secretaries held at the Reserve Bank, in August 2004, considered and approved the proposal of constituting a Working Group on Compilation of Liabilities of the State Governments. Accordingly, a Working Group was constituted with the following terms of reference:

- Examine the extant methodologies of compilation of State Government liabilities by various agencies viz., the office of the Comptroller and Auditor General of India (CAG) / Accountant Generals (AGs) of State Governments, the Finance Commission, State Governments and the Reserve Bank of India;
- Define and delineate the composition of State Government liabilities on the basis of analytically sound principles (including coverage), international best practices and country-specific pragmatic considerations;
- Evolve a Model Compilation Methodology for State Government Liabilities in a phased manner; and
- Make recommendations on the mechanism and institutional arrangements for data collection and dissemination of State Government liabilities on a regular and timely basis.

The Working Group submitted its Report in December 2005 and was placed on the Reserve Bank's website in October 2006.

The major recommendations of the Committee are as follows:

- It has been proposed that debt and liabilities be considered synonymous. Accordingly, all borrowings which are repayable and on which interest accrues are recommended to be considered as debt.
- The Group recommended that withdrawal of cash balances may continue to be taken as a financing item of GFD. Cash balances, in any case, do not form part of liabilities. 'Remittances', 'Suspense and Miscellaneous', 'Appropriation to Contingency Fund' and 'Decrease in Cash Balance' would be excluded from liabilities but shown as 'Memo Items' with a view to maintaining consistency between the definitions of GFD and liabilities. Inter-State Settlement would also be excluded from liabilities, but may not be shown as a memo item, since the amounts reported under this head are usually not very significant.
- Contingent liabilities may be excluded from the formal definition of liabilities. In order to incorporate this dimension, however, the Group recommends the reporting of these liabilities on an annual basis under a separate head.
- For ensuring the consistency in the data, it is desirable that a single agency compiles and disseminates the information on outstanding liabilities of all the States.
- Although the State Governments are the most reliable sources of such information, the task cannot be fully entrusted to them unless it becomes an obligatory part of the State Budget documents. The Government of India, RBI and other institutions could help the States in creating necessary capacity, systems and processes and acquiring technology to compile data on liabilities. RBI can then act as a single agency putting estimates of liabilities of all States together in a single publication, as it does for the State Budgets.

The State Governments would publish in their budget documents the information on the State Government liabilities under the following Statements:

- (1) Budgetary Liabilities of State Government (outstanding at end-March) and their break-up. This Statement would have four Annexes providing details of:
  - a) Open Market Borrowings
  - b) Loans from the Centre
  - c) Details of borrowings from banks/financial institutions
  - d) Special Securities issued to NSSF
- (2) Details of Guarantees given by the State Governments (GASAB Format)
- (3) Assessed Fiscal Risk of State Government Guarantees
- (4) Off-Budget Borrowings of State Governments
- (5) Liabilities of State Government Public Sector Undertakings
- (6) Other Implicit Liabilities of State Governments (including pension liabilities).

It has been proposed that all the data relating to the liabilities of State Governments may be published in the budget documents of the respective State Governments. The State Governments should also bring out quarterly, if not monthly reports on their accounts and liabilities. The CAG may also compile and publish the audited data on liabilities in addition to the Finance Accounts of the States. The Group, however, suggests that the non-availability of audited data should not delay the reporting of data on liabilities as per the 'accounts' (un-audited), revised estimates and budget estimates of the latest years. In order to facilitate the process of data compilation, the Group recommended the following:

- RBI will provide the data on outstanding market borrowings to the State Governments.
- The Central Government may provide the details regarding the loans from Centre to the State Governments as also Special Securities issued by the States to NSSF.
- The data on borrowings from banks and financial institutions and any other such transactions may be provided by the State Governments.
- Till such time that the State Governments are not in a position to publish the requisite data on their outstanding liabilities in their budget documents, all the above data may be furnished by the concerned institutions to the RBI, as a transitional measure, to enable consolidation and publication.

The liabilities details would be provided in the budget documents by the State Governments in the Statement suggested by the Group. The outstanding data is to be provided as of end- March for two years with Accounts figures, one year with Revised Estimates and one year with Budget Estimates for the following items.

### I. CONSOLIDATED FUND

1. Public Debt
  - a. Open Market Borrowings (Net SLR based market borrowings)
  - b. Borrowings from Banks and FIs/Negotiated Loans
  - c. Special Securities issued to NSSF
  - d. Bonds/Debentures which are issued by the State Government
  - e. Loans from the Centre (net)
    - i) Plan
    - ii) Non-Plan
  - f. Others (Specify)\*
2. WMA & Overdrafts from RBI or any other bank
  - a. WMA
  - b. OD

### II. PUBLIC ACCOUNT

1. State Provident Funds
2. Small Savings, Insurance and Pension Funds, Trust and Endowments, etc.
3. Other Items in Public Accounts
 

of which:

  - a. Deposits
    - i) Bearing Interest
    - ii) Not bearing interest
  - b. Reserve Funds/Sinking Fund
    - i) Bearing Interest
    - ii) Not bearing interest

### III. CONTINGENCY FUND

### IV. TOTAL LIABILITIES (I+II+III)

### V. Memo Items

1. Remittances
2. Suspense and Miscellaneous
3. Appropriation to Contingency Fund
4. Decrease in Cash Balance

@ : It may be noted that 'Accounts' data are un-audited.

\* : This should include liabilities of SPVs in respect of which it is *a priori* indicated that the repayment and/or interest payment would be met by the State Government from the provisions in its budget. This could also include the risk-weighted component of guaranteed liabilities of the State Government.

**Source :** Report of the Working Group on Compilation of State Government Liabilities (2005), RBI (Convenor: Dr. Narendra Jadhav).

### VI.1.2 Magnitude of Debt

The large and increasing GFD of States, particularly since the latter half of the 1990s, has led to steady accumulation in the outstanding debt of State Governments. Nevertheless, the level of debt in terms of both growth and GDP witnessed a downward trend in the recent years (Table 29).

The outstanding liability as at end-March 1991 was placed at Rs.1,28,155 crore (or 22.5 per cent of GDP). The debt-GDP ratio, which was at a low of 21.1 per cent as at end 1997, rose sharply to 33.5 per cent as at end-March 2004 but declined thereafter. The outstanding liabilities of State Governments are budgeted at Rs.12,58,672 crore as at end-March 2007 with the debt-GDP ratio placed at 31.8 per cent (also see Appendix Tables 20 & 21).

**Table 29: Outstanding Liabilities of State Governments**  
(as at end-March)

(Rs.crore)

Years	Outstanding Liabilities		
	Amount	Annual Growth (per cent)	Debt /GDP (per cent)
1	2	3	4
1991	128,155		22.5
1992	147,030	14.7	22.5
1993	168,365	14.5	22.5
1994	187,992	11.7	21.9
1995	217,100	15.5	21.4
1996	250,889	15.6	21.1
1997	288,103	14.8	21.1
1998	333,897	15.9	21.9
1999	403,364	20.8	23.2
2000	515,877	27.9	26.3
2001	602,072	16.7	28.6
2002	700,524	16.4	30.7
2003	798,921	14.0	32.6
2004	923,500	15.6	33.5
2005	1,042,305	12.9	33.4
2006 (RE)	1,152,652	10.6	32.6
2007 (BE)	1,258,672	9.2	31.8

**Sources :** 1. Budget Documents of State Governments.  
2. Combined Finance & Revenue Accounts of the Union and State Governments in India, CAG, Government of India.  
3. Reserve Bank records.

The servicing of debt at about one-third of GDP has been pre-empting significant proportion of the States' revenue receipts. With the concern for the sustainability of this high level of debt, State Governments in their FRLs have placed limits to the level of debt to be achieved within a stipulated timeframe. The TFC has also recommended for 30.8 per cent of debt as ratio to GDP to be achieved by the States by end-March 2010 from the viewpoint of ensuring debt sustainability in the medium-term. Furthermore, the TFC has recommended an overall cap to borrowings (3 per cent of GSDP) to be achieved by the State Governments by end of 2009-10. The TFC has also recommended that ratio of interest payments to revenue receipts at 15 per cent to be achieved by 2009-10.

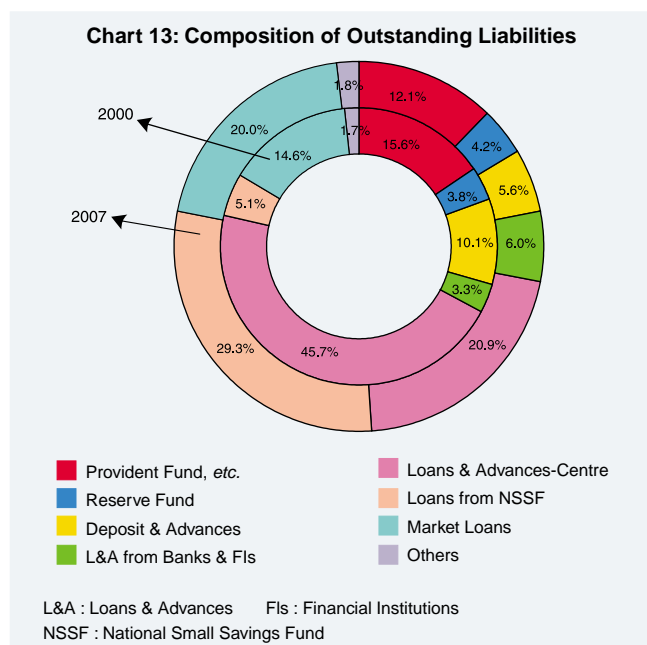
### VI.1.3 Composition of Debt

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 loans from banks and other institutions. Significantly, reserve funds and deposits and advances have constituted over 10 per cent in the last few years. Loans from NSSF would remain the dominant component (29.3 per cent) during 2006-07 (BE), followed by loans from the Centre (20.9 per cent) and market borrowings (20.0 per cent). Other important sources for debt have been small savings, State provident funds, etc. (12.1 per cent) and loans from Banks and Financial Institutions (6.0 per cent) (Chart 13).

The broad composition of outstanding debt is indicated in Table 30. The detailed composition of consolidated outstanding liabilities of the State Governments from 1990-91 to 2006-07 (BE) are set out in Appendix Tables 20 and 21 while the State-wise composition of outstanding liabilities are provided in Statements 26-28.

It may be mentioned 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). This is particularly evident in the case of negotiated loans from banks and financial institutions. Consequently, in-depth analysis of the debt position of the State Governments remains circumscribed.

## VI.2. Market Borrowings

### VI.2.1 Consolidated Position

The State Governments issue dated securities of varying tenures that are mostly subscribed by the banks and financial institutions. The share of market borrowings in the aggregate outstanding liabilities of State Governments gradually moved up from 14.6 per cent at end-March 2000 to 20.5 per cent at end-March 2005 (Table 30). Following the implementation of the recommendations of the TFC, no provision is now being made in the Union Budget in respect of Central loans for State Plans from 2005-06 and States are required to access the market to raise resources for their Plan programmes. The share of market borrowings of the State Governments in their total debt declined to around 20 per cent in 2005-06 and budgeted to remain at that level during 2006-07.

The share of high cost market loans of State Governments declined further during 2005-06. As at end-March 2006, the share of outstanding stock with interest rate of 10 per cent and above declined to 32.2 per cent from 37.3 per cent as at end-March 2005 (Table 31).

**Table 30: Composition of Outstanding Liabilities of State Governments**  
(as at end-March)

(per cent to total)

Items	1991	2000	2004	2005	2006	2007
1	2	3	4	5	6	7
1. Internal Debt	15.0	24.5	46.5	51.4	54.7	57.1
<i>of which</i>						
(i) Market Loans	12.2	14.6	19.4	20.5	19.9	20.0
(ii) Special Securities issued to NSSF	—	5.1	18.2	22.6	26.9	29.3
(iii) Loans from Banks & FIs	2.0	3.3	6.6	6.0	5.9	6.0
2. Loans and Advances from the Centre	57.4	45.7	29.0	24.6	22.4	20.9
3. Public Accounts (i to iii)	26.9	29.5	24.5	24.1	22.7	21.9
(i) Small Savings, State PF, etc.	13.2	15.6	13.3	12.7	12.3	12.1
(ii) Reserve Funds	3.7	3.8	4.2	4.4	4.2	4.2
(iii) Deposits & Advances	10.0	10.1	7.0	7.0	6.2	5.6
4. Contingency Fund	0.8	0.3	—	—	—	—

'—' : Nil/Negligible/Not applicable.

Source : Same as Table 29.

**Table 31: Interest Rate Profile of the Outstanding Stock of State Government Securities**  
(as at end-March )

(Rs. crore)

Range of Interest Rate	Outstanding Amount		Percentage to Total	
	2005	2006	2005	2006
1	2	3	4	5
5.00-5.99	33,825	33,825	15.8	14.8
6.00-6.99	58,563	58,563	27.4	25.6
7.00-7.99	27,872	49,601	13.1	21.7
8.00-8.99	8,004	8,004	3.7	3.5
9.00-9.99	5,412	5,412	2.5	2.4
10.00-10.99	14,563	14,563	6.8	6.4
11.00-11.99	17,062	17,062	8.0	7.5
12.00-12.99	26,146	26,146	12.2	11.4
13.00-13.99	15,722	15,722	7.4	6.9
14.00	6,274	0	2.9	0.0
<b>Total</b>	<b>213,443</b>	<b>228,898</b>	<b>100.0</b>	<b>100.0</b>

Source : As per Reserve Bank records.

### VI.2.2 Allocation of Market Borrowings during 2006-07

The net allocations of market borrowings to the State Governments, as per Reserve Bank

records, have increased since 2002-03 (Table 32 and Statement 29). Additional allocations have, however, witnessed a sharp decline over this period. The net allocation under market borrowing

**Table 32: Market Borrowings of State Governments**

(Rs. crore)

Items	2002-03	2003-04	2004-05	2005-06	2006-07*
1	2	3	4	5	6
1. Net Allocation	12,722	12,767	13,969	16,112	17,242
2. Additional Allocation	6,422	4,893	3,236	3,522	44
3. Allocation under DSS	10,000	29,000	19,766	-	-
4. Total (1+2+3)	29,144	46,660	36,970	19,634	17,286
5. Repayments	1,789	4,145	5,123	6,274	6,551
6. Gross Allocation (4+5)	30,933	50,805	42,093	25,909	23,837
7. Amount raised under DSS	10,000	26,623	16,943	-	-
8. Amount raised to prepay RIDF loans	-	-	1,386	-	-
9. Total Amount Raised	30,853	50,521	39,101	21,729	11,026
Tap Issues	27,880	47,626	38,216	11,186	-
Auctions	2,973	2,895	885	10,543	11,026
	(13)	(8)	(3)	(24)	(20)
10. Net Amount Raised (9-5)	29,064	46,376	33,978	15,455	4,475
11. Net Amount Raised (other than DSS) (10-7)	19,064	19,753	17,035	15,455	4,475
12. Net Amount Raised (other than DSS & RIDF) (11-8)	19,064	19,753	15,649	15,455	4,475
<i>Memo Items</i>					
i. Coupon/Cut-off Yield Range (%)	6.60-8.00	5.78-6.40	5.60-7.36	7.32-7.85	7.65-8.66
ii. Weighted Average Interest Rate (%)	7.49	6.13	6.45	7.63	8.00
iii. Average Maturity (in years)	10.00	10.05	10.01	10.00	10.00

DSS : Debt Swap Scheme. '-' : Nil/Not Applicable \* : Amount raised up to November 17, 2006.

Notes : 1. Figures in brackets represent number of States opted 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.

programme for State Governments is placed at Rs.17,286 crore during 2006-07. Taking into account repayments of Rs.6,551 crore, the gross allocation amounts to Rs.23,837 crore, showing a decline of 8 per cent over the previous year. During 2006-07 (up to November 17, 2006), the States have raised market loans amounting to Rs.11,026 crore (or 46.2 per cent of gross allocation) through auctions with a cut-off rate in the range 7.65-8.66 per cent (Appendix Table 10). The weighted average interest rate on market loans which had declined since the mid-1990s up to 2003-04, firmed up to 8.0 per cent during 2006-07 (up to November 17, 2006) (Table 33). The rise in yields was in line with that of Central Government securities and reflected general upward movement in interest rates.

The preference for auction route by the States to raise market loans increased during 2005-06 (24 States) and 2006-07 (20 States up to November 17, 2006). Furthermore, the

proportion of market loans raised through auction was nearly half in 2005-06 while in 2006-07 State Governments resorted to auction only. The increased recourse to auctions during 2005-06 and 2006-07 (up to November 17, 2006) indicated improved market perception of States' fiscal situation (Box 3).

### VI.2.3 State-wise Debt Position

The detailed State-wise component-wise break-up of outstanding liabilities from 1990-91 to 2006-07 (BE) are provided in Statements 26-28. It may be mentioned that the outstanding liabilities as on end-March 2000 of the 3 bifurcated States (Bihar, Madhya Pradesh and Uttar Pradesh) have been apportioned to the 3 newly formed States (Jharkhand, Chhattisgarh and Uttaranchal), respectively on the basis of their respective population proportions. The States (non-special and special) have been grouped by their debt-GSDP and IP-RR ratios to give their relative positions and provided in Annex 3A-D.

#### Non-Special Category States

The median value of debt-GSDP ratio rose from 39.4 per cent during 2002-05 to 44.4 per cent at end-March 2006 reflecting the rise in indebtedness of several States (Chart 14A). While State like Haryana, Karnataka and Tamil Nadu and NCT Delhi continued to have relative lower debt-GSDP ratios (below 30.5 per cent) during 2002-05 and 2005-06, States like Bihar, Orissa and Uttar Pradesh had the ratio at higher than 55 per cent during both periods (Table 34).

The extent of pre-emption of revenue receipts by interest payments (IP/RR), one of the indicators of debt sustainability, showed improvement with its median value declining sharply from 24.8 per cent during 2002-05 to 19.0 per cent in 2005-06 (Chart 14B). The ratio was relatively low for Jharkhand, Karnataka and Chhattisgarh in both the periods, while it was high

**Table 33: Weighted Average Yield of State Government Securities**

(per cent)			
Years	Range	Weighted Average	Gross Amount (Rs. crore)
1	2	3	4
1990-91	11.50	11.50	2,569
1991-92	11.50-12.00	11.82	3,364
1992-93	13.00	13.00	3,805
1993-94	13.50	13.50	4,145
1994-95	12.50	12.50	5,123
1995-96	14.00	14.00	6,274
1996-97	13.75-13.85	13.83	6,536
1997-98	12.30-13.05	12.82	7,749
1998-99	12.15-12.50	12.35	12,114
1999-00	11.00-12.25	11.89	13,706
2000-01	10.50-12.00	10.99	13,300
2001-02	7.80-10.53	9.20	18,707
2002-03	6.60-8.00	7.49	30,853
2003-04	5.78-6.40	6.13	50,521
2004-05	5.60-7.36	6.45	39,101
2005-06	7.32-7.85	7.63	21,729
2006-07*	7.65-8.66	8.00	11,026

\*: Up to November 17, 2006.

Source : As per Reserve Bank records.

### Box 3 : Market Borrowings of State Governments: Recent Developments and Future Challenges

There are certain major developments in recent years with regard to market borrowings (referred to as State Development Loans) of the State Governments as follows:

Following the recommendations of the TFC, Central loans for State Plan Schemes were eliminated during 2005-06, requiring the State Governments to enter the markets for their borrowing requirements thereby exposing them to greater market discipline. The Reserve Bank's Annual Policy Statement had drawn attention to the likely impact of the recommendations of the TFC on the borrowing arrangements for the State Governments. In the 16th Conference of State Finance Secretaries convened on April 8, 2005 to specifically discuss the recommendations of the TFC, the necessity to strengthen the joint approach among the Centre, State and the Reserve Bank to ensure a smooth transition to the proposed arrangement was noted. Subsequently, in July 2005, the Government of India constituted a Technical Group (Chairperson: Smt. Shyamala Gopinath) comprising members from the Centre, select State Governments and the Reserve Bank to work out the modalities for a smooth transition to the proposed arrangement for States' borrowings. The Group submitted its Report to the Government of India on December 22, 2005. On the basis of the recommendations of the Group, the Annual Policy Statement for 2006-07 proposed to constitute a Standing Technical Committee (STC) under the aegis of the State Finance Secretaries Conference with representation from the Central and State Governments and the Reserve Bank to advise on the wide-ranging issues relating to the borrowing programmes of Central and State Governments through a consensual and cooperative approach.

The Annual Policy Statement issued in April 2006 had proposed to (i) encourage States to progressively increase the share of market borrowings under the auction route with a view to covering the entire borrowings through auctions as early as possible; and (ii) encourage the States at their discretion and initiative to develop an advance indicative borrowing calendar. These issues are being discussed with the States and steps are being taken to evolve a concrete action plan.

There is negligible level of secondary market liquidity in State Government securities, which could be attributed to certain interrelated factors such as (i) low level of outstanding stock resulting in an even lower level of floating stock, (ii) predominance of buy-and-hold investors, (iii) disconnect between the uniform coupon fixed in respect of States participating in a tap issue with their corresponding secondary market yields, and (iv) fragmentation across issuers (28 States) and securities (each State issuing up to eight new securities in a year). To address these issues, one Working Group on Liquidity of State Government Securities (Chairman: Shri V.K.Sharma), which submitted its Report in September 2006. The Working Group explored the following options to build up volumes to ensure a critical minimum mass for secondary market liquidity: (i) increase in issue size; (ii) consolidation of securities; (iii) higher share of open market borrowings in financing of fiscal deficit; and (iv) securitisation of outstanding State Government securities. While considering these options, the Group felt that the issue size could be raised by limiting the number of issues. Second, passive consolidation of securities through reissues of existing securities would involve bunching of repayments and reduction in the maturity profile. Third, an increase in the share of open market borrowings would depend, *inter alia*, on fiscal reform measures to boost investor

confidence. Fourth, the outstanding stock of State Government securities could be consolidated through the securitisation route whereby the assets would be assigned to a special purpose vehicle (SPV) against which securities would be issued to the new investors. Drawing from the recommendations of the Group and with a view to widening the investor base in State Development Loans (SDLs), the Annual Policy Statement for 2006-07 (April 2006) proposed the following action points:

- to extend the facility of non-competitive bidding (currently limited to Central Government securities) to the primary auction of SDLs.
- to introduce purchase and resale of SDLs by the Reserve Bank under the overnight LAF repo operations.

Reflecting the ongoing fiscal correction and consolidation process, GFD of the State Governments have been moderating in recent years thereby containing the pressure for funds. Furthermore, the financing pattern of the GFD of the State Governments continued to reflect the predominance and buoyancy of small savings (Securities issued to National Small Savings Fund), an 'autonomous' source of funds, which helped to reduce the need for accessing alternative market resources. It may be mentioned that nine States (*viz.*, Bihar, Goa, Gujarat, Karnataka, Madhya Pradesh, Orissa, Rajasthan, Tamil Nadu and West Bengal) did not raise the entire allocated amount of gross market borrowings during 2005-06 while Chattisgarh did not participate in the market borrowing programme during the year, mainly reflecting the build up their cash surplus balances.

The States are increasingly showing preference to borrow through the auction route, raising as much as 48.4 per cent of their total borrowings through auctions during 2005-06 (only 2.3 per cent in 2004-05). Twenty-four States opted for the auction route under market borrowing programme during 2005-06 as compared with only three States in the previous year. This trend also continued during 2006-07. The increased recourse to auctions indicates to improved market perceptions of States' fiscal situation as reflected in the lower spread of cut off yields of auctions *vis-a-vis* the tap issues (20-50 basis points in auctions as against 50 basis points in tap issues) over Central Government securities of comparable maturities.

#### Future Issues and Options

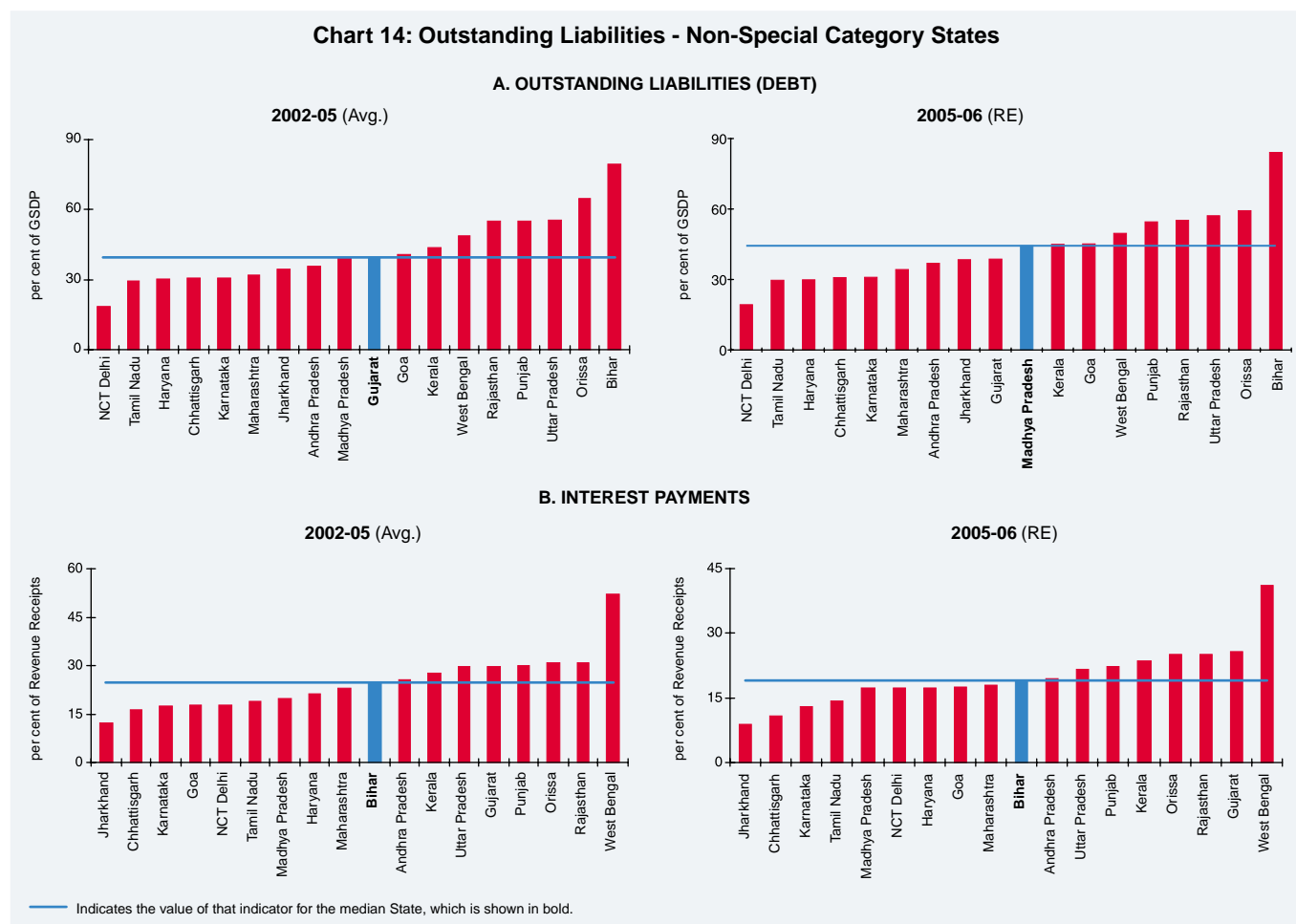
Certain improvements in market borrowing programmes of the State Governments which may be considered are as follows:

- With a view to providing assured subscription to the State Governments concerned, underwriting for primary issues of SDLs may be considered.
- To encourage auction for market borrowings of State Governments, 'Indicative Calendar' for market borrowings of the States may be introduced.
- With a view to reducing high interest cost, a buy-back scheme of high coupon SDLs (say 10 per cent and above) may be considered. The presently available cash surplus of the State Governments may be utilised for the buy-back scheme.
- With a view to providing liquidity, the secondary market for SDLs needs to be developed.

**Source :** Annual Report, 2005-06, Reserve Bank of India.

## State Finances : A Study of Budgets of 2006-07

### Chart 14: Outstanding Liabilities - Non-Special Category States



### Table 34: Frequency Distribution of Non-Special Category States - Debt/GSDP

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 30	NCT Delhi, Tamil Nadu	NCT Delhi, Tamil Nadu, Haryana
30 to 50	Karnataka, Haryana, Chhattisgarh, Maharashtra, Jharkhand, Andhra Pradesh, <b>Gujarat</b> , Goa, Madhya Pradesh, Kerala, West Bengal	Maharashtra, Chhattisgarh, Karnataka, Andhra Pradesh, Jharkhand, Gujarat, <b>Madhya Pradesh</b> , Kerala, Goa, West Bengal
50 to 70	Rajasthan, Punjab, Uttar Pradesh, Orissa	Punjab, Rajasthan, Uttar Pradesh, Orissa
Above 70	Bihar	Bihar

**Note :** See Notes to Table 19.

for Rajasthan, Orissa and West Bengal (Table 35) (also see Statement 17). The decline in the IP/

RR ratio reflects to a large extent the decline in interest payments owing to the debt swap scheme (DSS).

In the context of debt sustainability, TFC has emphasised the need for fiscal discipline on the part of the States and suggested that the overall borrowing programme of a State should be within a prescribed limit, determined annually, taking into account borrowing from all sources. The State Governments are gradually putting in place institutional mechanisms to contain the level of debt and also bring it to the sustainable level by way of enactment of FRLs, introduction of guarantee ceilings, setting up of Sinking Funds and Guarantee Redemption Funds. The State with high levels of debt may consider adopting appropriate reform measures as there may be a vicious circle of deficit,

**Table 35: Frequency Distribution of Non-Special Category States - Interest Payments/ Revenue Receipts**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 15	Jharkhand	Jharkhand Chhattisgarh, Tamil Nadu, Karnataka
15 to 30	Chhattisgarh, Karnataka, Goa, NCT Delhi, Tamil Nadu, Haryana, Madhya Pradesh, Maharashtra, Bihar, Andhra Pradesh, Uttar Pradesh, Kerala, Gujarat	Madhya Pradesh, NCT Delhi, Goa, Haryana, Maharashtra, Bihar, Andhra Pradesh, Uttar Pradesh, Punjab, Kerala, Orissa, Gujarat, Rajasthan
30 to 45	Punjab, Orissa, Rajasthan	West Bengal
Above 45	West Bengal	-

**Note :** See Notes to Table 19.

debt and interest payments arising from high cost of debt servicing.

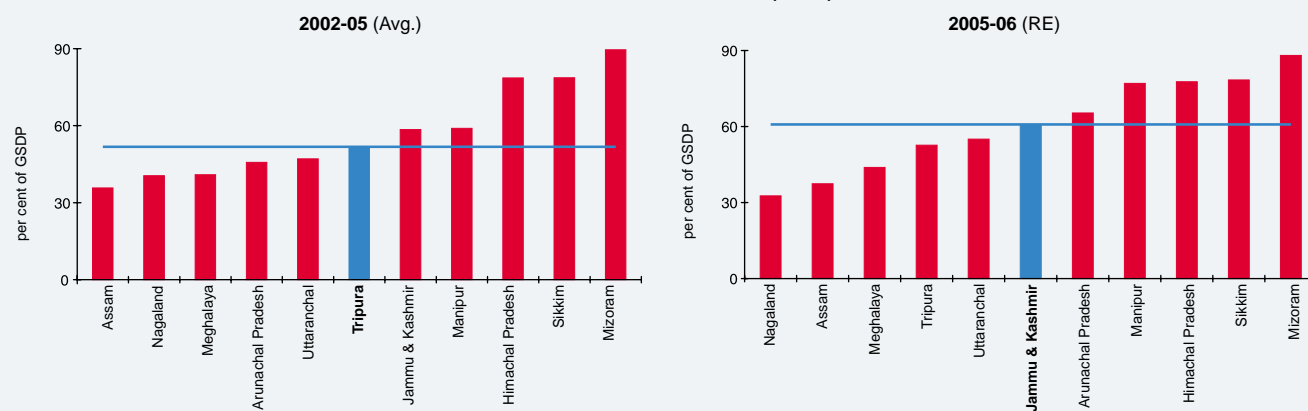
### Special Category States

Wide variation across the special category States has been noticed in debt-GSDP ratio with a rise in the median value of the debt-GSDP ratio from 51.8 per cent during 2002-05 to 60.8 per cent during 2005-06 (Charts 15A). Sikkim, Mizoram and Himachal Pradesh continued to have high level of debt-GSDP ratio in 2005-06 and 2002-05 while Assam, Nagaland and Meghalaya continued to have this ratio at relatively low level during the above period (Table 36).

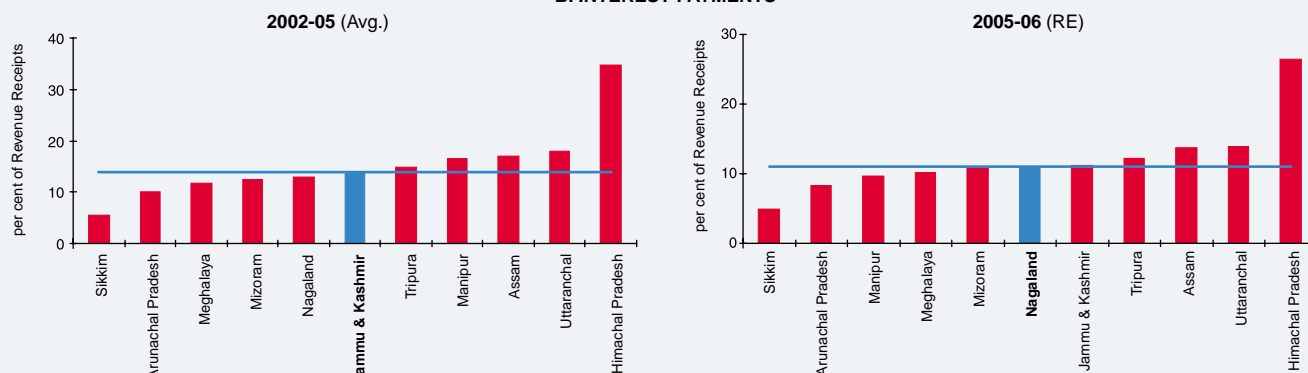
The median level for IP/RR declined from 13.8 per cent during 2005-06 to 11.0 per cent in 2005-06 (Chart 15B). The debt burden (IP/RR) for all special category States [except for Himachal Pradesh (26.4 per cent)] was below 15 per cent, the target set by the TFC to be achieved by end-2009-10. During 2005-06, Sikkim, Arunachal

**Chart 15: Outstanding Liabilities - Special Category States**

#### A. OUTSTANDING LIABILITIES (DEBT)



#### B. INTEREST PAYMENTS



— Indicates the value of that indicator for the median State, which is shown in bold.



**Table 36: Frequency Distribution of Special Category States - Debt/GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 40	Assam	Assam, Nagaland
40 to 50	Meghalaya, Uttaranchal, Nagaland, Arunachal Pradesh	Meghalaya
50 to 60	Tripura, Jammu and Kashmir, Manipur	Tripura, Uttaranchal
Above 60	Sikkim, Himachal Pradesh, Mizoram	Jammu and Kashmir, Arunachal Pradesh, Manipur, Sikkim, Himachal Pradesh, Mizoram

**Note :** See Notes to Table 19.

Pradesh and Manipur had IP-RR ratio at below 10 per cent level (Table 37).

### VI.3 Liquidity Position and Cash Management

Based on the recommendations of the Bezbaruah Committee, a revised WMA Scheme for State Governments was put in place for 2006-07 with effect from April 1, 2006. Accordingly, the aggregate Normal WMA limit was increased by 10.5 per cent to Rs.9,875 crore for the year 2006-07 (Table 38). The interest rate on WMA for 2006-07 has been linked to the LAF repo rate as against the Bank Rate earlier.

**Table 37: Frequency Distribution of Special Category States - Interest Payments/ Revenue Receipts**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 10	Sikkim	Sikkim, Arunachal Pradesh, Manipur
10 to 15	Arunachal Pradesh, Meghalaya, Mizoram, Nagaland, Jammu and Kashmir, Tripura	Meghalaya, Mizoram, Nagaland, Jammu and Kashmir, Tripura, Assam, Uttaranchal
15 to 20	Manipur, Assam, Uttaranchal	-
Above 20	Himachal Pradesh	Himachal Pradesh

**Note :** See Notes to Table 19.

**Table 38: Normal WMA Limits - 1996 to 2006**

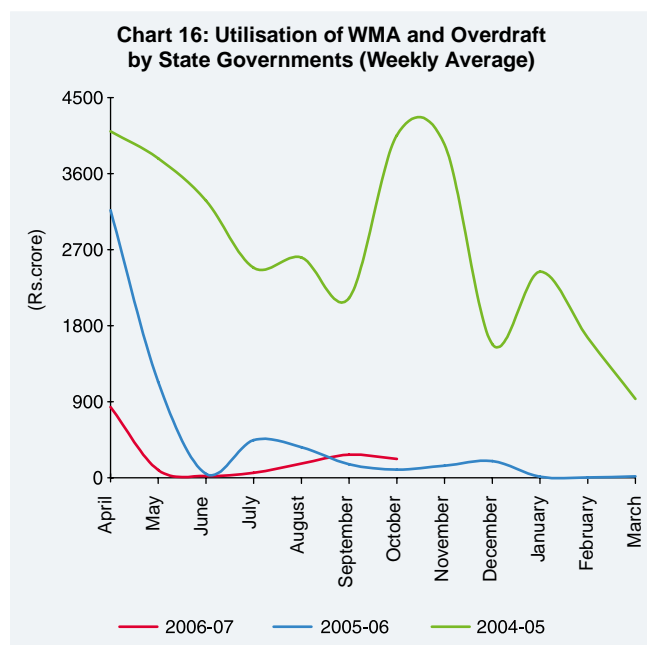
(Rs. crore)

Period	Amount	Increase over earlier limits (per cent)
1	2	3
(i) August 1996 to February 1999	2,234	100.0
(ii) March 1999 to January 2001	3,941	76.4
(iii) February 2001 to March 2002	5,283	34.1
(iv) April 2002 to March 2, 2003	6,035	14.2
(v) March 3, 2003 to March 31, 2004	7,170	18.8
(vi) April 1, 2004 to March 31, 2005	8,140	13.5
(vii) April 1, 2005 to March 31, 2006	8,935	9.8
(viii) April 1, 2006 to till date	9,875	10.5

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

During 2005-06, the average utilisation of normal WMA, special WMA and overdrafts by the States remained substantially lower reflecting an improvement in their overall cash position. There was a reduction in the number of States that availed normal WMA during 2005-06 (12 States as compared with 21 States in 2004-05). This reflected a change mainly on account of the provision under the revised Scheme that special WMA should be availed before taking recourse to normal WMA. The special WMA facility is linked to the investment in Government of India securities by the State Governments. The rate of interest charged on special WMA was one percentage point less than that on normal WMA. Higher mobilisation of Small Savings and enhanced market borrowings also facilitated the reduction in recourse to normal WMA. Similarly, there was a reduction in the number of the State Governments (8 States as compared with 13 States in 2004-05) availing overdraft during 2005-06 (Statement 39).

The liquidity position of the States has remained comfortable during 2006-07 (up to October 31, 2006). The weekly average utilisation of WMA and overdraft by the States at Rs.239 crore during 2006-07 (up to October 31, 2006) was substantially lower than that of Rs.772 crore in the corresponding period of the previous year



(Chart 16). During 2006-07 (up to November 16, 2006), six States availed of WMA for a period of 2-141 days, of which two States resorted to overdraft for a period of 15 and 29 days (Statement 39). The lower utilisation of WMA reflects persistent cash surplus with State Governments.

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. Data on Centre's (gross) WMA to the State Governments, as reported in the budget documents of the State Governments, during 2000-01 to 2006-07 (BE) are set out in Statement 40. The total amount of such advances has consistently declined from Rs.3,329 crore in 2002-03 (12 States) to Rs.500 crore in 2005-06 (RE) (3 States) and further budgeted to decline to Rs.450 crore in 2006-07 (2 States). Among the special category States, these advances are budgeted for Nagaland while Kerala has budgeted for such advances among the non-special category States during 2006-07. This probably reflects their anticipation of continued short-term (liquidity) pressures on their budgets.

## VI.4 Contingent Liabilities

State Governments have been issuing guarantees and letters of comfort on behalf of PSUs and other institutions to facilitate them to raise resources to meet the requirements of the public investment. This is primarily because the States are budget constrained to provide the required resources for such investments.

The outstanding guarantees of State Governments increased from Rs.1,32,029 crore (6.7 per cent of GDP) as at end-March 2000 to Rs.2,14,149 crore (or 7.8 per cent of GDP) as at end-March 2004 (Table 39 & Statement 44). 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. In view of the fiscal implication of rising level of guarantees, many States have taken initiatives to place ceilings (statutory or administrative) on guarantees either through FRLs or otherwise and are also in the process of setting up Guarantee Redemption Funds through earmarked guarantee fees as recommended by the TFC.

**Table 39: Outstanding Guarantees of State Governments**

(Rs. crore)

Years	Amount	Percentage of GDP
1	2	3
1991-92	40,158	6.1
1992-93	42,515	5.7
1993-94	48,865	5.7
1994-95	48,479	4.8
1995-96	52,631	4.4
1996-97	65,339	4.8
1997-98	73,751	4.8
1998-99	79,457	4.6
1999-00	132,029	6.7
2000-01	168,719	8.0
2001-02	165,386	7.2
2002-03 (P)	184,294	7.5
2003-04 (P)	219,658	8.0
2004-05 (P)	204,426	6.5

P : Provisional

Source : Information received from 17 major State Governments and Budget Documents of State Governments.



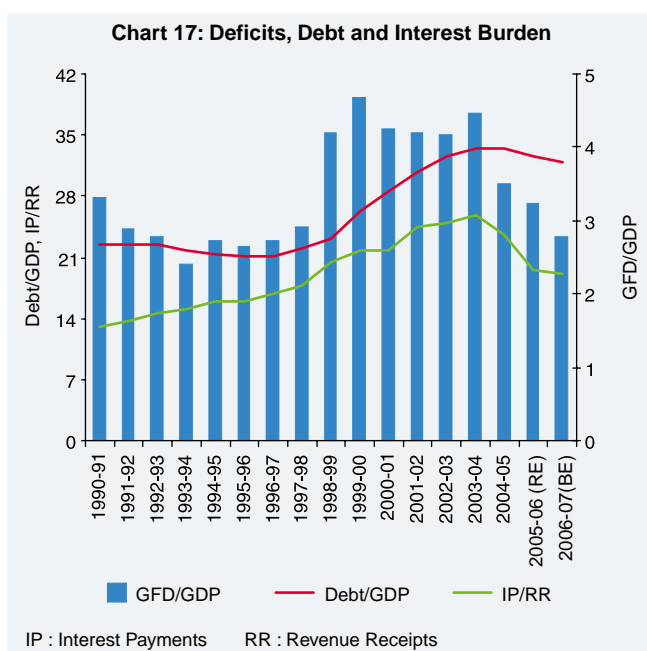
## VI.5 Assessment of Debt Position of State Governments

An assessment of the debt position of State Governments depends not only on the absolute level of its outstanding liability but also the various indicators which determine the sustainability of the debt.

### VI.5.1 Interest Payments

The ratio of interest payments to revenue receipts of the State Governments, which is an important indicator of debt sustainability, deteriorated sharply from 13.0 per cent in 1990-91 to a high level of 25.8 per cent in 2003-04, but declined thereafter largely due to the DSS (2002-03 to 2004-05). It is budgeted at 19.1 per cent during 2006-07. This ratio is required to be gradually brought down to 15 per cent by all the States by end of the terminal year (2009-10) of the award period of the TFC as per its suggested restructuring path for State finances. The high burden of interest payments tends to widen the revenue deficit and in turn, the GFD. Consequently, a vicious circle of deficit, debt and interest payments gets created in the State finances (Chart 17).

The deceleration in the growth of debt in recent years is the manifestation of the efforts of



the State Governments towards containing RD and consequently, GFD. The debt relief provided by the Centre to the States has facilitated in reining in the debt level in recent years. Furthermore, the recommendations of TFC for debt relief has reinforced this process. The impact of the array of initiatives taken by the State and Central Governments including recent debt swap scheme (*i.e.*, to prepay high cost debt to the Centre) is evident from the reduction in the average interest rate of the outstanding debt of the State Governments from the peak level of 11.2 per cent in 1999-2000 to 10.2 per cent in 2003-04 and is budgeted at 8.6 per cent for 2006-07 (Table 40).

The international experience on debt management by sub-national Governments in Australia is briefly discussed in Box 4.

### VI.5.2 Maturity Profile of State Government Securities

In terms of maturity profile of the outstanding stock of State Governments securities, about 44 per cent of the outstanding stock of State

**Table 40: Average Interest Rate on Outstanding Liabilities of State Governments**

(per cent)

Years	Average Interest Rate*
1	2
1991-92	8.5
1992-93	9.0
1993-94	9.4
1994-95	10.3
1995-96	10.1
1996-97	10.2
1997-98	10.5
1998-99	10.7
1999-00	11.2
2000-01	10.0
2001-02	10.4
2002-03	10.0
2003-04	10.2
2004-05	9.5
2005-06 (RE)	8.5
2006-07 (BE)	8.6

\* : Worked out by dividing interest payments of the current year by outstanding liabilities of the previous year.

Source : Same as Table 29.

#### Box 4 : Debt Management by Sub-National Governments in Australia

Australia has a federal structure of Government and follow a unique system for management of debt of the provincial Governments. The Australian Loan Council was created in 1923, and was provided with legislative and the constitutional backing through the Financial Agreement Validation Act in 1929. It consists of one member from the Commonwealth Government and one member from each of the State Governments. Up to 1984, the States borrowed through the Commonwealth Government, but thereafter, States were allowed to raise their own finance under global limits established by the Loans Council. The Council discusses the global debt limits of each States and monitor compliance with such limits. Monitoring is done through a before and after analysis of outstanding debts. These limits were abandoned in the early 90s in the face of successful attempt by the States to subvert them through new financing techniques. State Borrowings was characterised by attempts to elude debt limit by resorting to off-budget operations, innovative financing techniques, and through borrowings from the State-owned enterprises. Therefore, the loan council, in 1993, decided to shift its focus to prior analysis and subsequent monitoring of the net financing requirements of each State. It requires the States to present detailed projections of their yearly budgetary operations to show developments in their finances. To strengthen market discipline on State borrowings, the Council facilitates the collection and timely dissemination of this information. Presently the Loan Council arrangement emphasises transparency of public sector financing rather than the adherence to strict borrowing limits.

With loosening of the central controls over State borrowings, individual States have strengthened their fiscal management. A new body created in the late 1980s, the Council of Australian Governments, has taken a number of important initiatives as follows:

- Agreement on a standard format for presenting income, expenditure, deficits, financial assets, debt and unfunded liabilities in State budget papers.
- Adoption of a National Competition Policy whereby State Governments agreed to review all legislations covering their

commercial activities so as to eliminate anti-competitive practices.

- Cooperation of publishing performance indicators on all public enterprises and major Government agencies in two sets of national publications.

In Australia, the Australian Debt Council determines the total public debt and the distribution between the different Government levels, but in practice market mechanisms operate. The seven provincial Treasury Corporation of Australia are vested with the responsibility of providing funding, cash management and financial risk management to the State Governments. Their primary responsibilities include:

- Sourcing the States' long term debt funding requirements in the most cost effective manner,
- Providing financial risk management services and advice to the State and its public sector organisations, and
- Investing the States' short to medium-term cash surplus with the aim of maximising returns within a conservative risk management framework.

In addition to the above, the Treasury Corporations extend the following services:

- Providing access to professions skills and resources, on a cost recovery basis, for identifying and managing financial risks on a consistent basis.
- Acting as a central store of knowledge and expertise on financial structures and transactions, and the risks and benefits they encompass.
- Providing independent advice on matters of financial and commercial policy and financial and commercial risks relating to the States and its entities.
- Working as a conduit between the Government and private sector.

**Source :** Treasury Corporations of Australia's Provinces.

Government securities as at end-March 2006, belonged to the maturity bracket of 4-8 years, while 21 per cent are under 0-4 per cent bracket and 35 per cent are above 8 per cent bracket (Table 41).

The maturity profile of market borrowings shows a hump in repayments during 2012-13 to 2015-16 due to high amount of borrowings during 2002-03 to 2004-05 under the debt swap scheme (Table 42) (also see Statements 35-36). The State-wise and scrip-wise details of outstanding market loans are presented in Statements 33 and 34.

An issue that has a bearing on the liquidity management by the State Governments relates to their surplus cash balance. The large build up of

surplus cash balances by the State Governments was reflected in the spurt in their investments in 14-day Intermediate Treasury Bills during the recent years. During 2005-06, the monthly investments in 14-day Intermediate Treasury Bills averaged more than thrice (Rs.35,028 crore) their levels in the previous year (Rs.10,561 crore). The outstanding investments increased from Rs.14,314 crore (by 16 States) as at end-March 2005 to Rs.38,983 crore (by 24 States) as at end-March 2006 (Statement 41) and further to Rs.39,610 crore (25 States as on November 16, 2006). The weekly average investment by the States in the 14-day Treasury Bills during 2006-07 (up to October 31, 2006) amounted to Rs.41,219 crore, considerably higher

**Table 41: Maturity Profile of Outstanding State Government Securities**

(as at end-March 2006)

States	Per cent to Total Amount Outstanding		
	0 - 4 years	4 – 8 years	above 8 years
1	2	3	4
1. Andhra Pradesh	25.4	47.6	27.0
2. Arunachal Pradesh	10.8	35.6	53.5
3. Assam	22.8	40.9	36.2
4. Bihar	22.5	44.3	33.3
5. Chattisgarh	24.3	43.2	32.5
6. Goa	22.2	43.9	33.8
7. Gujarat	18.2	53.6	28.2
8. Haryana	19.6	43.5	36.9
9. Himachal Pradesh	12.7	47.8	39.5
10. Jammu&Kashmir	15.3	53.6	31.1
11. Jharkhand	23.2	46.3	30.6
12. Karnataka	21.6	45.7	32.7
13. Kerala	22.8	41.2	36.0
14. Madhya Pradesh	21.8	39.4	38.7
15. Maharashtra	15.7	42.0	42.3
16. Manipur	17.2	27.6	55.2
17. Meghalaya	24.1	32.6	43.2
18. Mizoram	16.6	37.8	45.6
19. Nagaland	23.2	40.3	36.4
20. Orissa	27.4	42.4	30.2
21. Punjab	18.5	43.1	38.4
22. Rajasthan	24.9	45.0	30.1
23. Sikkim	33.1	20.1	46.8
24. Tamil Nadu	19.6	47.1	33.3
25. Tripura	20.9	31.9	47.1
26. Uttar Pradesh	27.4	39.0	33.6
27. Uttaranchal	10.5	52.1	37.5
28. West Bengal	15.8	43.2	41.0
<b>All States (1 to 28)</b>	<b>21.4</b>	<b>44.0</b>	<b>34.6</b>

Source : Same as Table 31.

than that of Rs.30,081 crore in the corresponding period of the previous year (Chart 18).

Yet another issue that has a bearing on the liquidity management by the State Governments relates to their negative opening cash balance. A large number of State Governments (9 special category and 11 non-special category) have recorded a negative opening cash balance in the budget estimates for 2006-07, varying between (-) Rs 4 crore (West Bengal) and (-) Rs.1,659 crore (Jammu and Kashmir). Many of these State Governments had recorded negative opening cash

**Table 42: Maturity Profile of Outstanding State Loans and Power Bonds**

(as at end-March 2006)

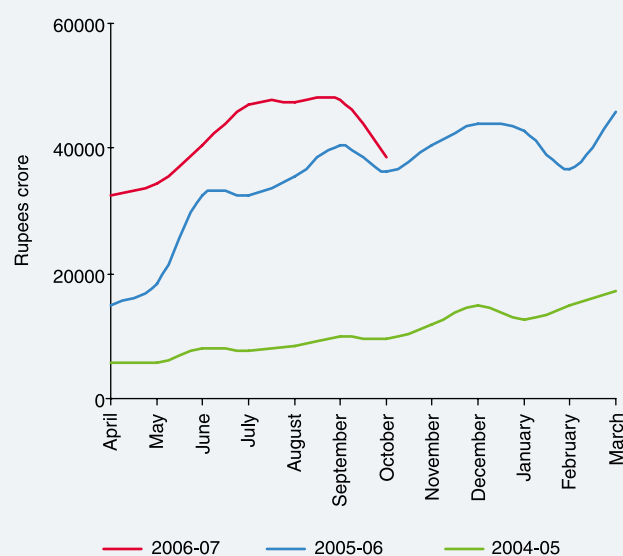
(Rs. crore)

Years	State Loans	Power Bonds	Total
1	2	3	4
2006-07	6,551	1,579	8,130
2007-08	11,555	3,158	14,713
2008-09	14,400	3,158	17,558
2009-10	16,511	3,158	19,669
2010-11	15,870	3,158	19,028
2011-12	22,032	3,158	25,190
2012-13	30,628	3,158	33,786
2013-14	32,078	3,158	35,236
2014-15	33,384	3,158	36,542
2015-16	35,191	3,158	38,349
2016-17	10,698	1,579	12,277
<b>Total</b>	<b>228,898</b>	<b>31,581</b>	<b>260,479</b>

Source : As per Reserve Bank records.

balance in the past as well. An opening cash deficit signifies *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.

**Chart 18: Investments in 14-day Intermediate Treasury Bills by State Governments (Weekly Average)**



### VI.5.3 State Governments' Debt and TFC - Consolidation and Waiver

The Second Finance Commission was the first to address the issue of State debt while from the Sixth Commission onwards State debt has been a terms of reference. With an estimate of the States' debt position, the TFC has recommended targets on two of such indicators viz.; the ratios of IP-RR and debt-GDP. The targets to be achieved by 2009-10 for IP-RR is 15.0 per cent and debt-GDP being 30.8 per cent. The TFC has also put forward a debt relief package for the State Governments consisting of two components viz., (i) a general scheme of debt relief applicable to all States and (ii) a write-off scheme linked to fiscal performance with a view

to providing an incentive for achievement of revenue balance by 2008-09. Loans given to States from NSSF have been excluded from the scope of debt relief since the Fund is maintained in the Public Account. Under the general scheme of debt relief, all Central loans to the States contracted till March 31, 2004 and outstanding on March 31, 2005 (amounting to Rs.1,28,795 crore) would be consolidated and the interest rate thereon would be fixed at 7.5 per cent along with a uniform tenor of 20 years. This will be subject to the States enacting FRL. The debt relief during the award period for all States works out to Rs.21,276 crore in interest payments and Rs.11,929 crore in repayments (Table 43).

**Table 43: Outstanding, Repayment and Debt Relief of Loans from Centre**

(Rs.crore)

States	Outstanding Balance on 31.03.2004	Total Repayment Due From 2005 to 2010	Debt Relief (2005-2010)	
			Repayment	Interest
1	2	3	4	5
1. Andhra Pradesh	18,545.00	4,573.93	739.64	2,683.74
2. Arunachal Pradesh	409.40	117.37	19.98	71.73
3. Assam	2,939.83	1,032.57	507.62	153.87
4. Bihar	10,181.29	2,546.47	620.45	1,268.27
5. Chhattisgarh	2,748.11	716.35	146.03	393.77
6. Goa	585.56	171.19	39.06	94.66
7. Gujarat	14,037.04	3,465.13	849.15	1,840.02
8. Haryana	3,627.74	839.73	258.30	387.67
9. Himachal Pradesh	1,777.37	275.94	69.88	134.79
10. Jammu & Kashmir	2,697.73	635.22	161.38	264.02
11. Jharkhand	3,052.48	864.43	204.94	454.49
12. Karnataka	10,555.40	2,510.86	431.32	1,529.43
13. Kerala	5,517.28	1,442.19	379.14	715.03
14. Madhya Pradesh	8,977.66	2,491.76	616.66	1,310.98
15. Maharashtra	16,166.55	3,086.34	1,133.12	1,217.39
16. Manipur	777.11	480.68	292.14	27.26
17. Meghalaya	356.65	95.08	14.82	56.49
18. Mizoram	290.56	75.16	7.31	50.54
19. Nagaland	341.33	101.50	21.35	56.06
20. Orissa	8,965.24	2,624.14	872.85	1,008.43
21. Punjab	5,396.83	1,114.90	351.48	523.18
22. Rajasthan	9,605.40	2,446.16	737.77	962.25
23. Sikkim	208.45	58.76	10.69	33.96
24. Tamil Nadu	9,180.55	2,406.84	688.67	1,195.47
25. Tripura	555.96	142.29	24.77	123.97
26. Uttar Pradesh	27,407.35	6,138.16	1,553.04	3,132.68
27. Uttaranchal	308.17	61.89	-10.13	37.70
28. West Bengal	19,056.02	3,612.55	1,187.48	1,547.81
<b>Total (1 to 28)</b>	<b>184,268.06</b>	<b>44,127.60</b>	<b>11,928.91</b>	<b>21,275.65</b>

Source : Report of the Twelfth Finance Commission.

Under the debt write-off scheme, repayments due from 2005-06 to 2009-10 on loans from the Centre contracted upto March 31, 2004 and recommended to be consolidated and rescheduled as above, will be eligible for write-off subject to the quantum of write-off of repayment being linked to the absolute amount by which the revenue deficit is reduced in each successive year during the award period and fiscal deficit of the State being contained at the level of 2004-05. The enactment of FRL would be a necessary pre-condition for availing the debt relief under this scheme also, with the benefit accruing prospectively.

The relief that would be available to the 19 State Governments during 2005-06 based on the

recommendation of TFC is Rs.5,787 crore, of which the interest component would be Rs.4,459 crore and the remaining would be the relief for principal<sup>11</sup>. It may be added that debt waiver till end-July 2006 has been Rs.3,245 crore which was given to 9 State Governments (Statements 47-48).

## **VII. SOCIAL SECTOR EXPENDITURE<sup>12</sup>**

### **VII.1 Significance of Social Sector Expenditure**

The important role played by Government social sector expenditure (SSE) in channeling the economic growth to human development is well documented in the literature (Box 5).

#### **Box 5 : Government Social Sector Expenditure, Economic Growth and Human Development - Theory and Evidence**

The theoretical underpinnings of the relationship between economic growth and human development are well documented in the literature (United Nations Development Programme (UNDP), 1990, Anand & Ravallion, 1993, Ghosh, 2006). Economic growth can have a positive impact on human development through three different channels: (i) through an increase in the general level of per capita income; (ii) through poverty reduction; and (iii) through higher public expenditure on education, health and related sectors. It is expected that an increase in the general level of per capita income is likely to increase the demand for education and health care, and may improve the human development of a country. Secondly, economic growth associated with poverty reduction may enable the poorer sections of the population to enjoy the fruits of growth and thus, may have a better impact on the human development indicators. In any economy it is the poorer sections of population who are more deprived of human development elements. The third channel through which the growth can improve human development is through the increased public expenditure on social sectors. Economic growth by increasing the revenue base of the economy may enable the State to spend more on the social sectors. Obviously, this is dependent both on the buoyancy of revenue collection resulting in a softening of the State budget constraint and on the political willingness to allocate proportionately for the social sectors. Thus, if the economic growth is to have a positive impact on human development, it would be required to have appropriate policies aimed at reducing income inequalities and higher public social sector expenditure and conversely, if the economic growth is to be sustainable in the long run it has to be supported by better human capital (UNDP, 1990).

In an economy, economic growth may be affecting the human development through all the three channels. However, there are

studies which have reiterated the importance of public expenditure channel over and above the trickling down channel of economic growth in improving human development. A cross-country study by looking into the relative importance of growth channel and public expenditure channel in improving life expectancy finds that public expenditure on health care contributed two-third of the improvement in life expectancy and economic growth through poverty reduction contributed only one-third (Anand & Ravallion, 1993). However, in the case of literacy, the study did not get any concrete evidence in favour of public expenditure on education. Moreover, there are countries like Sri Lanka, which achieved relatively higher human development despite being a developing country. The supported policies followed in Sri Lanka through higher public expenditure on social sectors are widely acknowledged in the literature (Dreze & Sen, 1989). An inter-State study on India also reveals that while the disparities in per capita income among the States are increasing, the disparities in social development are coming down, pointing to the importance of public social sector expenditure in achieving human development (Ghosh, 2006).

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2. Dreze, J. & Sen, A. K. (1989), "Hunger and Public Action" Oxford University Press, New York.
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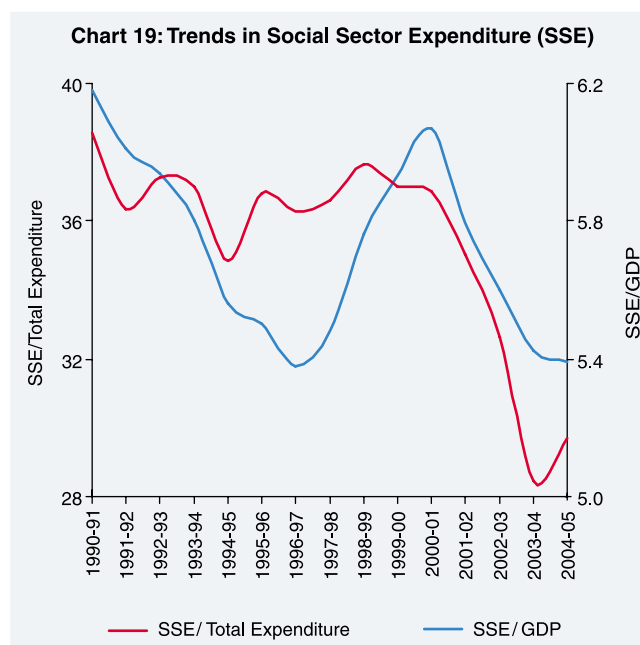
<sup>11</sup> As per information received from Ministry of Finance, Government of India.

<sup>12</sup> The Social Sector Expenditure (SSE) includes expenditure on social services, rural development and food storage and warehousing under revenue expenditure, capital outlay and loans and advances by the State Governments.



## VII.2 Social Sector Expenditure - Aggregate Position

In India, the primary responsibility of social sector expenditure lies with the State Governments. The States' social sector expenditure averaged 5.8 per cent of GDP during the 1990s but with a marginal decline in the current decade. The States' total expenditure, as ratio to GDP, averaged 15.6 per cent during the 1990s and increased thereafter. Fiscal priority to social sectors defined as the ratio of SSE to total expenditure, on an average, has been nearly 37 per cent during the 1990s. This ratio has shown a declining trend since 1998-99 to reach 29.7 per cent in 2004-05 (Table 44 and Chart 19). The per capita expenditure on the social sector, however, has shown almost a three fold increase during the period 1990-91 to 2000-01, from Rs.420 to Rs.1,244. There is little consensus in the literature regarding the optimum size of SSE in an economy. It depends, *inter alia*, on the level of human development, population and the stage in the development of social infrastructure. Nevertheless, UNDP in its Human Development Report (1991) provides minimum target expenditure ratios (minimum target for total expenditure to GDP is 0.25, SSE to total expenditure is 0.4, expenditure on basic social services<sup>13</sup> to SSE is 0.5 and expenditure on basic social services to GDP is 0.05) related to social sector which is expected to benefit the human development aspect in an economy. Notwithstanding, the robustness of such targets, a



comparison of these targets shows that the level of SSE is comparatively low in India.

## VII.3 Social Sector Expenditure - Composition

In terms of composition of SSE, during 1990-2005, revenue expenditure, capital outlay and loans and advances constituted 92 per cent, 5.5 per cent and 2.5 per cent, respectively (Table 45 and Appendix Table 22-23). It indicates that only 8 per cent of the aggregate SSE is available for investment (*i.e.*, capital expenditure comprising of capital outlay and loans and advances) in social infrastructure in the country. During the above period, within capital expenditure, loans and

**Table 44: Trends in Aggregate Social Sector Expenditure of State Governments**

Items	(per cent)				
	1990-95 (Avg.)	1996-00 (Avg.)	2001-05 (Avg.)	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6
TE/GDP	16.0	15.2	17.5	17.2	16.9
SSE/GDP	5.9	5.6	5.7	6.0	5.9
SSE/TE	36.8	36.9	32.5	34.9	34.9
PCSSE (Rupees)	420	-	1,244	-	-

Avg. : Average SSE : Social Sector Expenditure TE : Total Expenditure PCSSE : Per Capita Social Sector Expenditure '-': Not available.

Note : PCSSE relates to two time points *i.e.*, 1990-91 and 2000-01.

Sources : Budget Documents of State Governments and Census Reports, Government of India.

<sup>13</sup> According to an UNDP Study, basic social services refers to basic education, primary health care and family planning services, low cost water and sanitation and nutrition programmes.

advances to SSE (an indirect SSE by the State Governments) and capital outlay constituted 30 per cent and 70 per cent, respectively. The States' direct expenditure (*i.e.*, capital outlay) for social infrastructure, thus, constituted a small proportion of SSE of the State Governments, over 4 per cent during the 1990s but improved to around 8 per cent during 2000-01 to 2004-05. The low proportion of capital outlay and also inadequate availability of social infrastructure within the vicinity of habitations being a major concern in many States of India, there is need for greater allocation of resources for social sectors, particularly in capital outlay.

#### VII.4 Social Sector Expenditure – Social Services

Based on the budgetary heads, the components of SSE are expenditure on social services, rural development and food storage and warehousing while social services, *per se*, have 12 sub-heads. Among these three components of SSE, expenditure on social services constitutes the major

component followed by rural development and food storage and warehousing (Table 45).

An analysis of the components of social services, reveals that expenditure on education has been the major component followed by health. Expenditure on education under social services comprised nearly 52 per cent during the period 1990-2005 (Table 46 and Chart 20), of which 98 per cent constituted revenue expenditure. During this period, expenditure on health, with a declining trend, comprised, on an average, 13.5 per cent of expenditure on social services, of which 94 per cent constituted revenue expenditure. The other significant expenditure on social services during this period pertains to water supply and sanitation (7.4 per cent) and welfare of SCs, STs and OBCs (6.4 per cent). It may be mentioned that a high proportion of revenue expenditure limits available resources for building social infrastructure. It may also be noted that revenue expenditure includes, *inter alia*, expenditure for operations and maintenance of capital assets.

**Table 45: Trends in Composition of Social Sector Expenditure**

(Percentage to SSE)				
Items	Revenue Expenditure	Capital Outlay	Loans & Advances	Total (2+3+4)
1	2	3	4	5
<b>1990-91 to 1994-95 (Avg.)</b>				
Social Services	78.9	3.9	2.5	<b>85.2</b>
Rural Development	13.5	0.4	0.0	<b>13.9</b>
Food Storage & Warehousing	0.7	0.2	0.0	<b>0.9</b>
<b>Total</b>	<b>93.2</b>	<b>4.4</b>	<b>2.5</b>	<b>100.0</b>
<b>1995-96 to 1999-00 (Avg.)</b>				
Social Services	82.1	4.0	2.3	<b>88.4</b>
Rural Development	10.0	0.4	0.0	<b>10.4</b>
Food Storage & Warehousing	1.0	0.1	0.1	<b>1.3</b>
<b>Total</b>	<b>93.1</b>	<b>4.5</b>	<b>2.4</b>	<b>100.0</b>
<b>2000-01 to 2004-05 (Avg.)</b>				
Social Services	80.6	5.6	2.4	<b>88.6</b>
Rural Development	8.5	1.5	0.0	<b>10.0</b>
Food Storage & Warehousing	0.8	0.5	0.1	<b>1.4</b>
<b>Total</b>	<b>89.8</b>	<b>7.7</b>	<b>2.5</b>	<b>100.0</b>
<b>2005-06 (RE)</b>				
Social Services	77.3	7.8	2.2	<b>87.4</b>
Rural Development	9.4	2.2	0.0	<b>11.6</b>
Food Storage & Warehousing	0.8	0.1	0.2	<b>1.0</b>
<b>Total</b>	<b>87.5</b>	<b>10.1</b>	<b>2.4</b>	<b>100.0</b>

Source : Budget Documents of State Governments.

**Table 46: Expenditure on Social Services (Revenue & Capital Accounts) - Composition**

(percentage to expenditure on social services)

Items	1990-95 (Avg.)	1996-00 (Avg.)	2001-05 (Avg.)	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6
<b>Expenditure on Social Services (a to l)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
(a) Education, Sports, Art and Culture	52.2	52.1	51.1	46.9	46.7
(b) Medical and Public health	16.0	12.7	11.9	11.9	12.4
(c) Family welfare	0.0	2.4	2.0	1.8	1.8
(d) Water Supply and Sanitation	7.2	7.4	7.6	7.8	7.4
(e) Housing	2.9	2.9	2.8	2.5	3.0
(f) Urban Development	2.3	2.9	4.0	4.9	6.4
(g) Welfare of SCs, STs and OBCs	6.5	6.3	6.3	7.3	6.8
(h) Labour and Labour Welfare	1.4	1.3	1.0	1.0	1.0
(i) Social Security and Welfare	4.5	4.2	5.0	5.9	6.6
(j) Nutrition	1.7	2.8	2.1	2.3	2.5
(k) Relief on account of Natural Calamities	2.6	2.8	3.7	4.8	2.2
(l) Others	2.6	2.2	2.5	2.9	3.1

Avg. : Average RE : Revised Estimates BE : Budget Estimates

Source : Budget Documents of State Governments.

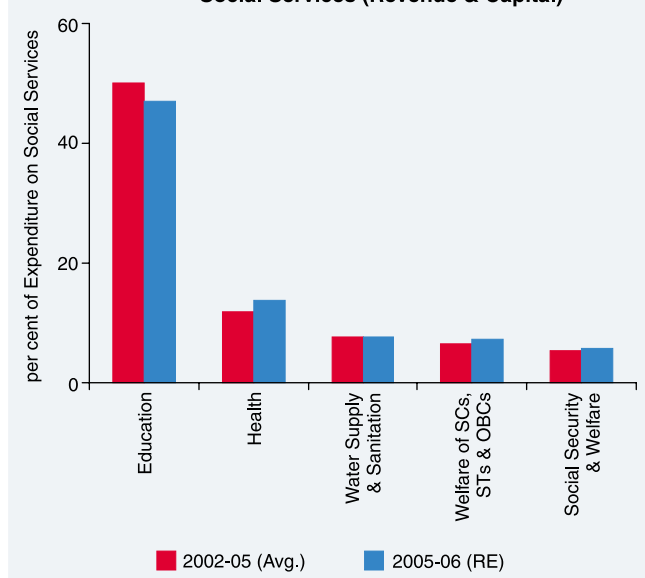
## VII.5 State-wise Position

### VII.5.1 Non-Special Category States

The proportion of States' income (GSDP) earmarked for the social sectors varies across the non-special category States (Table 47 and Chart 21). Bihar tops the list with an average expenditure of nearly 12 per cent of its GSDP on social sectors during 2002-05. The States like NCT Delhi, Punjab and Haryana are spending only 4.6 per cent, 4.8 per cent

and 4.9 per cent, respectively on social sectors during the same period. States like Bihar, Gujarat, Madhya Pradesh, Punjab, Maharashtra, Uttar Pradesh and Rajasthan have witnessed a rising trend in the allocation of income for the social sectors during the

**Chart 20: Major Components of Expenditure on Social Services (Revenue & Capital)**

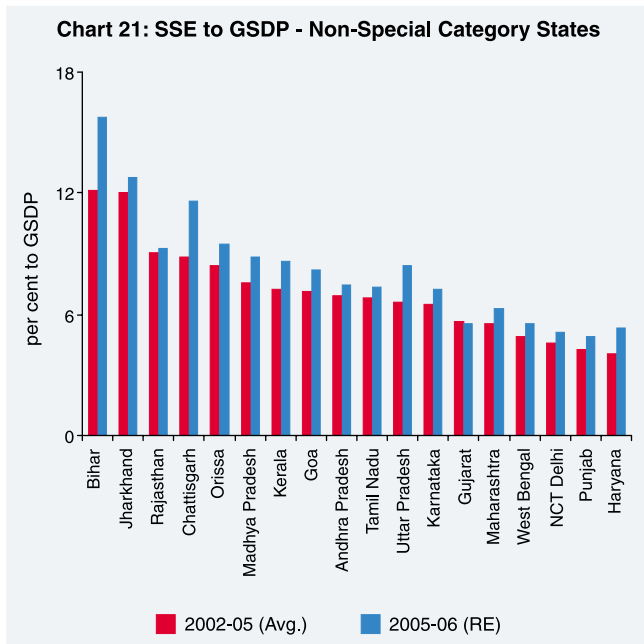


**Table 47: Frequency Distribution of Non-Special Category States - Social Sector Expenditure / GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 5	Haryana, Punjab, NCT Delhi West Bengal	Punjab
5 – 6	Maharashtra, Gujarat	Gujarat, Haryana, West Bengal, NCT Delhi
6 – 7	Karnataka, <b>Tamil Nadu</b> , Uttar Pradesh, Andhra Pradesh	Maharashtra
7 – 8	Goa, Kerala, Madhya Pradesh	<b>Andhra Pradesh</b> , Karnataka, Tamil Nadu
Above 8	Bihar, Jharkhand, Orissa, Rajasthan, Chhattisgarh	Bihar, Chhattisgarh, Goa, Jharkhand, Kerala, Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh

Note : See Notes to Table 19.





period 2000-01 to 2004-05 compared to the late 1990s. Other States either experienced a declining or a stagnating trend in the SSE to GSDP ratio during this period. Among non-special category States Bihar, Jharkhand, Orissa and Rajasthan have allocated a higher proportion of GSDP for the social sectors during this period (also see Statement 49).

The fiscal priority to social sectors (*i.e.*, SSE to total expenditure ratio) for non-special category States which averaged at around 37 per cent during the period 1990-95 declined to 33 per cent during the period 2000-05. Among the non-special category States, except Haryana with a marginal rise, all other States showed a declining fiscal priority to the social sectors during the period 2000-05 compared to the late 1990s (Statement 49 and 50).

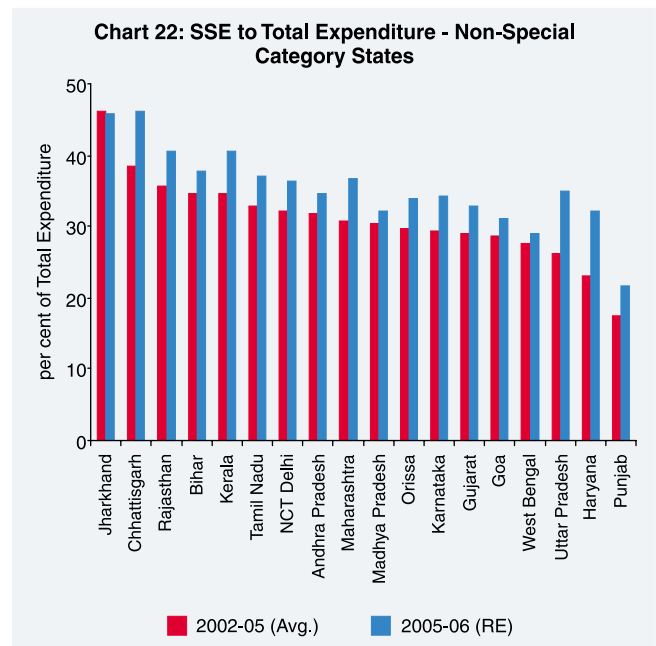
The fiscal priority for the social sectors varies widely across the States, with an overall declining trend. During the period 2000-01 to 2004-05, while Punjab spent only 21 per cent of its total expenditure for the social sectors, Jharkhand spent 46 per cent for these sectors. States, such as, Kerala, Madhya Pradesh, Tamil Nadu, NCT Delhi, West Bengal and Bihar have historically attached high fiscal priority to the social sectors while States like Punjab and Haryana have shown low fiscal priority (Table 48 and

**Table 48: Frequency Distribution of Non-Special Category States - Social Sector Expenditure / Total Expenditure**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 30	Goa, Haryana, Punjab, Uttar Pradesh, West Bengal, Gujarat, Karnataka, Orissa	Punjab, West Bengal
30 – 35	Andhra Pradesh, Madhya Pradesh, NCT Delhi, Tamil Nadu, Kerala, Bihar, Maharashtra	<b>Andhra Pradesh</b> , Goa, Gujarat, Haryana, Karnataka, Madhya Pradesh, Orissa, Uttar Pradesh
35 – 40	Rajasthan, Chhattisgarh	Bihar, Maharashtra, Tamil Nadu, NCT Delhi
Above 40	Jharkhand	Chhattisgarh, Jharkhand, Kerala, Rajasthan

**Note :** Bold indicates the median State.

Chart 22). Furthermore, some States like Madhya Pradesh, West Bengal and NCT Delhi have experienced a higher decline in their fiscal priority to social sectors, while States like Gujarat, Kerala, Maharashtra, Orissa and Rajasthan experienced a lower decline in their fiscal priority for social sectors during the period 1990-2005.



The per capita social sector expenditure (PCSSE) has also shown variations among the non-special category States. In 2000-01, the year for which the latest population data is available, the PCSSE for Goa was at Rs.3,846 whereas for Uttar Pradesh it was at Rs.730 (Chhattisgarh was lower at Rs.464 but 2000-01 being its first year of budget after its formation, the figure may not be truly reflective). The PCSSE of non-special category States have had an annual growth of 20.3 per cent during the period 1990-91 to 2000-01. For Uttar Pradesh, West Bengal, Tamil Nadu and Goa the amount more than doubled during the period 1990-91 to 2000-01. Whereas the per capita social sector expenditure of Bihar, Orissa, Madhya Pradesh, Rajasthan, Andhra Pradesh, Karnataka, Maharashtra, Punjab, Haryana, Kerala and Gujarat experienced more than three fold increase in the per capita social sector expenditure, while Gujarat registered four fold increase in the same during the same period.

In most (17 out of 18) of the non-special category States, expenditure on education and health together constituted more than 50 per cent of the total expenditure for social services during the period 1990-91 to 2004-05. During the period 2000-01 to 2004-05, however, the proportion of expenditure on education and health under social services varied from as high as 77 per cent in Bihar to 52 per cent in Gujarat (for Chhattisgarh it was lower at 47 per cent). In Bihar, expenditure for education alone constitutes over 65 per cent of the total expenditure for social services, whereas this ratio is low at 38 per cent for NCT Delhi during the period 2000-01 to 2004-05. Karnataka, Maharashtra and Bihar have shown a rising trend during the period 1990-91 to 2004-05 for their expenditure on education as a per cent of total expenditure for social services, while Gujarat, Madhya Pradesh, Orissa and West Bengal exhibited a declining trend.

With regard to proportion of expenditure on health to total expenditure for social services, as many as 11 States<sup>14</sup> have shown a declining trend during

the period 1990-91 to 2004-05. This ratio varied from 19 per cent in NCT Delhi to 9 per cent in Gujarat during the period 2000-01 to 2004-05. In general, the States with low level of human development such as Bihar, Rajasthan and Uttar Pradesh have also shown a declining trend in terms of expenditure on health to total expenditure for social services.

#### VII.5.2 Special Category States

Compared to the non-special category States, most of the special category States spent higher proportion of their State's GSDP for the social sectors. Sikkim spent almost 29 per cent of GSDP on social sectors, while Assam spent almost 10 per cent during the period 2000-05 (Table 49, Statement 49-50 and Chart 23). Notwithstanding the high proportion, some States such as Jammu and Kashmir, Meghalaya, Mizoram, Nagaland and Tripura have exhibited a declining trend in terms of expenditure-GSDP ratios for the social sectors during the period 1990-05.

The special category States, except Jammu and Kashmir, did not experience a declining fiscal priority for the social sectors during the period 1990-05. In most of the States, fiscal priority for social sectors registered an increase during the late 1990s, even though, it declined thereafter. During the period 2000-01 to 2004-

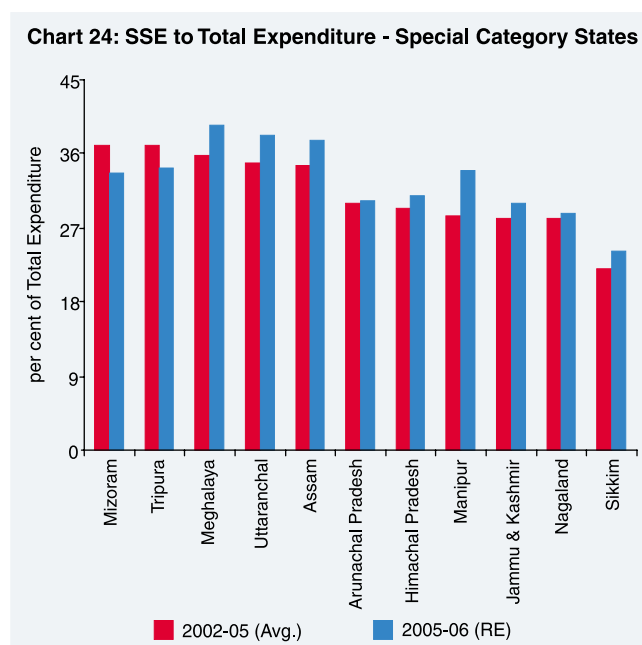
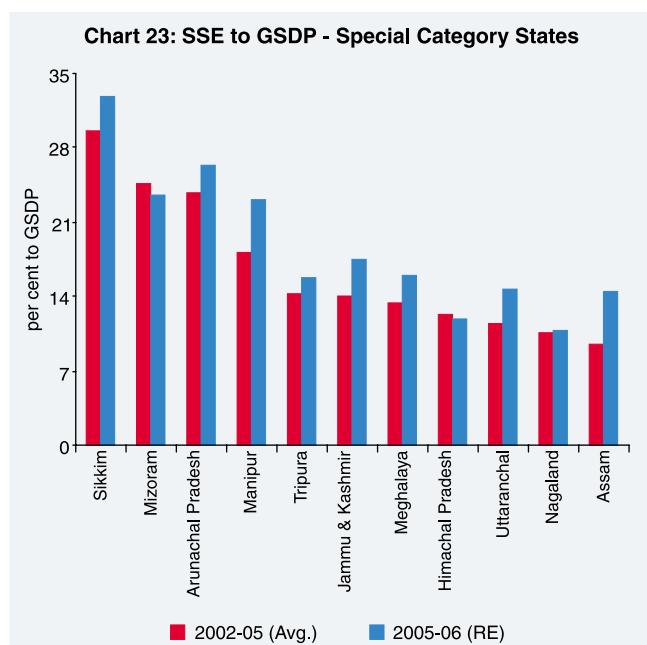
**Table 49: Frequency Distribution of Special Category States - Social Sector Expenditure / GSDP**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 10	Assam	-
10 - 15	Himachal Pradesh, <b>Jammu and Kashmir</b> , Meghalaya, Nagaland, Uttarakhand, Tripura	Assam, Himachal Pradesh, Uttarakhand, Nagaland
15 - 20	Manipur	Jammu & Kashmir, <b>Meghalaya</b> , Tripura
Above 20	Arunachal Pradesh, Mizoram, Sikkim	Arunachal Pradesh, Manipur, Mizoram, Sikkim

**Note :** See Notes to Table 19.

<sup>14</sup> Bihar, Goa, Gujarat, Haryana, Karnataka, Punjab, Rajasthan, Maharashtra, West Bengal, Tamil Nadu and Uttar Pradesh.

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05, the fiscal priority of special category States has ranged from 39 per cent for Mizoram to 22 per cent for Sikkim (Table 50, Statement 49-50 and Chart 24).

Among the special category States, PCSSE varied from Rs.5,688 for Mizoram to Rs.1,154 for Assam (Uttaranchal has a lower value of Rs.418 but 2000-01 being its first budget may not be truly reflective). The PCSSE of special category States have had an annual growth of 11.0 per cent during the period 1990-91 to 2000-01. In all the special category

States, except Nagaland, the PCSSE more than doubled during the period 1991 to 2001.

Analogous to the trend observed among the non-special category States, expenditure on education and health together constituted more than half of the total expenditure under social services for the special category States. During the period 2000-01 to 2004-05, expenditure on education for Assam constituted 65 per cent of the total expenditure for social services as against 40 per cent in Mizoram. During the period 1990-91 to 2004-05, Arunachal Pradesh and Manipur have shown a declining trend in their proportion of expenditure on education to total expenditure for social services. On the other hand, Himachal Pradesh, Meghalaya, Tripura, Jammu and Kashmir and Nagaland exhibited a rising trend in the expenditure on education to total expenditure for social services during the same period.

Expenditure on health as proportion of total expenditure for social services varied from 20 per cent for Jammu and Kashmir to 9 per cent for Tripura during 2000-01 to 2004-05. Eight<sup>15</sup> out of 11 special category States exhibited a declining proportion of expenditure on health in terms of total expenditure for social services.

**Table 50: Frequency Distribution of Special Category States - Social Sector Expenditure / Total Expenditure**

Range (per cent)	2002-05 (Avg.)	2005-06 (RE)
1	2	3
Below 25	Sikkim	Sikkim
25 – 30	Jammu & Kashmir, Manipur, Nagaland, Himachal Pradesh	Jammu & Kashmir, Nagaland
30 – 35	<b>Arunachal Pradesh, Assam</b>	Arunachal Pradesh, Himachal Pradesh, Manipur, <b>Mizoram, Tripura</b>
Above 35	Meghalaya, Mizoram, Tripura, Uttaranchal	Assam, Meghalaya, Uttaranchal

**Note :** Bold indicates the median State.

<sup>15</sup> Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Sikkim and Tripura.

## VII.6 Social Sector Expenditure and Human Development

### VII.6.1 All-India Position

As per the human development index<sup>16</sup> (HDI) published by UNDP since 1975, India has made a continuous progress in human development. In 1975, the human development index for India was 0.412, which gradually improved to 0.611 in 2004. As per the latest Human Development Report, 2006 India's rank in human development is 126 out of 177 countries. Table 51 provides human development index for India *vis-à-vis* select countries of the world.

Norway has been the leading country in human development with a HDI of 0.965 in 2004 as per the latest Human Development Report (2006). It is pertinent to note that India's distance from Norway (*i.e.*, the difference between the HDI of India and Norway) has been decreasing over the last three decades from 0.456 in 1975 to 0.354 in 2004 (Table 51).

### VII.6.2 State-wise Position

Though India is making progress in human development, discernible disparities exist across the

States. As per the National Human Development Report 2001, Kerala was the leading State with a HDI at 0.638, while the HDI for Bihar was at 0.367 (Table 52). Though some studies have shown that there has been a convergence in social indicators over time among the major Indian States, there still exist wide disparities for these indicators. To illustrate such disparity, literacy rate in India varied between 47.53 per cent for Bihar to 90.92 per cent for Kerala in 2001, life expectancy varied from 55.2 in Madhya Pradesh to 73.1 in Kerala during 1992-96. The sex ratio varied from 861 in Haryana to 1058 in Kerala in 2001 (National Human Development Report, 2001).

The State Governments have a greater role in social sector development. The UNDP has incentivised the State Governments to prepare State Human Development Reports. So far, 17 State Governments have prepared State Human Development Reports and the highlights of these Reports have been provided in Box 6.

A simple exercise to examine the relationship between SSE and HDI for 15 of the Indian States shows that the correlation coefficient between the

**Table 51: Human Development Index of India *vis-a-vis* other Countries**

Countries	HDI Rank	Human Development Index (HDI)							
	2004	1975	1980	1985	1990	1995	2000	2003	2004
1	2	3	4	5	6	7	8	9	10
India	126	0.412 (0.456)	0.438 (0.450)	0.476 (0.422)	0.513 (0.399)	0.546 (0.390)	0.577 (0.379)	0.602 (0.361)	0.611 (0.354)
<b>Medium Human Development Countries</b>									
China	81	0.525	0.558	0.594	0.627	0.683	-	0.755	0.768
Sri Lanka	93	0.607	0.649	0.681	0.705	0.727	-	0.751	0.755
Pakistan	134	0.363	0.386	0.419	0.462	0.492	-	0.527	0.539
Nepal	138	0.296	0.333	0.376	0.423	0.466	0.499	0.526	0.527
Bangladesh	137	0.345	0.364	0.389	0.419	0.452	0.506	0.52	0.53
Malaysia	61	0.615	0.659	0.695	0.721	0.76	0.79	0.796	0.805
<b>High Human Development Countries</b>									
Norway	1	0.868	0.888	0.898	0.912	0.936	0.956	0.963	0.965
Japan	7	0.857	0.882	0.895	0.911	0.925	0.936	0.943	0.949
Singapore	25	0.725	0.761	0.784	0.822	0.861	-	0.907	0.916
Korea Rep of	26	0.707	0.741	0.78	0.818	0.855	0.884	0.901	0.912
Kuwait	33	0.763	0.777	0.78	-	0.813	0.837	0.844	0.871

**Note :** Figures in brackets indicate the distance of India from Norway (best performer) in terms of HDI *i.e.*, the difference between the HDI of the two countries.

**Source :** UNDP (2005 & 2006), Human Development Reports.

<sup>16</sup> The Human Development Report (2005) provides a country-wise consistent series of HDI from 1975 to 2003.

**Table 52: Human Development Index for States**

States	1981	Rank	1991	Rank	2001	Rank
1	2	3	4	5	6	7
1. Andhra Pradesh	0.298	9	0.377	9	0.416	10
2. Assam	0.272	10	0.348	10	0.386	14
3. Bihar	0.237	15	0.308	15	0.367	15
4. Gujarat	0.360	4	0.431	6	0.479	6
5. Haryana	0.360	5	0.443	5	0.509	5
6. Karnataka	0.346	6	0.412	7	0.478	7
7. Kerala	0.500	1	0.591	1	0.638	1
8. Madhya Pradesh	0.245	14	0.328	13	0.394	12
9. Maharashtra	0.363	3	0.452	4	0.523	4
10. Orissa	0.267	11	0.345	12	0.404	11
11. Punjab	0.411	2	0.475	2	0.537	2
12. Rajasthan	0.256	12	0.347	11	0.424	9
13. Tamil Nadu	0.343	7	0.466	3	0.531	3
14. Uttar Pradesh	0.255	13	0.314	14	0.388	13
15. West Bengal	0.305	8	0.404	8	0.472	8
<b>All-India</b>	<b>0.302</b>		<b>0.381</b>		<b>0.472</b>	

Source : National Human Development Report, Planning Commission, 2001.

average ratio of social sector expenditure to GSDP (i.e., SSE/GSDP) for the period 1990-91 to 1999-

00 and human development index of 2001 (HDI) as well as that between the average ratio of social

### Box 6 : State Human Development Reports – Highlights

With the initiative of UNDP, 17 State Governments have published State Human Development Reports so far. These Reports discuss the levels of human development achieved by the respective States and highlight the State-specific issues in improving human development.

It is clear from the different State Human Development Reports that the level of human development achieved by many of the States is very poor in terms of their distance from the best performer Kerala. It may be noted that some pockets of the well-off States, such as Punjab, are also having very low human development. In almost all the States there is a gender as well as rural-urban gap in the achievement of human development, placing urban man in the top of the map and rural woman at the bottom. Inequalities among the social groups are also very high in most of the States with Scheduled Tribes situated in the lowest end of the ladder preceded by Scheduled Castes. An important finding of these Reports is that of accessibility to the institutions is still an issue in many of the States. In other words, these institutions are physically inaccessible besides being economically difficult for the people. The lack of development of adequate transport facilities aggravates the problem.

States with higher initial achievement in human development at the time of independence, such as Kerala, are still leading other States in human development. In fact, in many of the States having remained isolated from the mainstream India till independence, human development is a post-independence experience. Thus, the history of human development is also short in such States. All State Governments make efforts to improve the social infrastructure in their respective States despite constraining factors. Fiscal capacity of the States remains as the one of the major constraints. Besides, factors such as natural calamities and mountainous terrain result in increasing the cost of building social infrastructure. Moreover, a low density of population entails greater expenditure towards making social infrastructure available to greater numbers.

Several of State Human Development Reports have highlighted poverty as the major problem in improving human development forming a vicious circle. The issue starts from hunger leading to poor nutrition, and illness. Poverty is a compelling reason for sending children to work. Hence, many States have low retention levels at schools despite having a high enrolment ratio. In most of the States majority of the population, especially in the rural areas, is employed in agriculture and therefore, improving productivity in the agricultural sector as well as diversifying rural employment would serve in eliminating poverty and thereby improving human development. Furthermore, on the need to strengthen the causality between human development and economic growth, with both reinforcing each other, has been emphasised. The States need to allocate a higher proportion of their expenditure for social sectors, especially in the capital account to improve social infrastructure. Also, investing in economic infrastructure is equally important to strengthen the relationship between economic growth and human development.

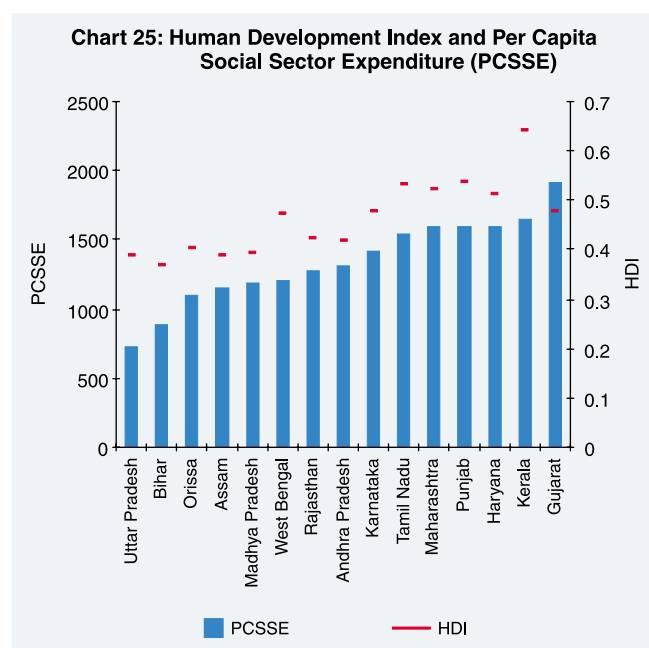
Some of the Reports have opined that maintaining the quality of social services provided by the Government is critical in deciding the outcome in terms of human development. The lack of popular pressure to improve the quality of services is one of the major problems hindering the improvement in quality. It is reported that since the public is paying taxes to the Government, they have the right to receive better quality services from the Government. Secondly, the lack of incentives for the Government employees is also preventing them to provide quality services to the public. The general feeling of the employees is that even if they work hard, they are not going to receive any reward. Further, in some of the remote areas of the country, finding out qualified people willing to work is also posing a challenge to provide quality services. In addition, corruption in the Government machinery, high density of population and lack of maintenance of the existing infrastructure are also leading to poor quality of Government services.

**Reference :** State Human Development Reports of 17 State Governments.



sector expenditure to total expenditure (*i.e.*, SSE/TE) and HDI, is negative<sup>17</sup>. The correlation coefficient between PCSSE and HDI is, however, observed to be positive. These correlations, however, do not necessarily imply causality.

It may be noted that Bihar is spending, on an average, 42 per cent of its total expenditure or 9 per cent of GSDP on social sectors during the period 1990-91 to 1999-00. However, Bihar's HDI is one of the lowest (0.367) in India. The low PCSSE (Rs.893) in Bihar, *inter alia*, may account for low HDI (Chart 25). It may then be noted that PCSSE has a greater impact in the outcome of HDI than the proportion of funds allocated for the social sectors. Thus, it is clear that despite the high fiscal priority to social sectors in Bihar coupled with a high proportion of SSE to GSDP, Bihar is constrained by its low fiscal capacity to increase PCSSE. According to the TFC, besides Bihar, there are 7 other States (*viz.*; Assam, Jharkhand, Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh and West Bengal) that are of low fiscal capacity on account of being fiscally weak and hence, the TFC



has provided for specific grants for social sectors to these States (Box 7).

## VIII. ISSUES AND PERSPECTIVES

### VIII.1 Fiscal Correction and Consolidation

The fiscal correction and consolidation measures undertaken by the State Governments have impacted the State finances favourably in recent years, as is evident from the reduction in fiscal imbalances. The key fiscal indicators in terms of 2004-05 accounts showed substantial improvement while compared to those with the revised estimates. The revised estimates of 2005-06 showed a decline in the RD by more than 30 per cent compared to the budget estimates. There was, however, 3 per cent rise in the GFD due to 10.8 per cent step up in the capital outlay. The State Governments have committed to carry forward the process of fiscal correction and consolidation further in their budgets for 2006-07. Thus, the fiscal reform process has been enduring. In this context, it is important to recognise that the fiscal position of the States in the medium term would, to a large extent, be shaped by the recommendations of the TFC (refer to the Box I.4 on 'Twelfth Finance Commission and State Finances' in Reserve Bank's Annual Report, 2005-06). TFC prescribed for progressive correction in terms of 15 fiscal indicators, which included targets for different items of receipt, expenditure, debt in addition to targets for deficit indicators. Following a holistic approach, the path for fiscal correction and consolidation of the State Governments in their scheme of restructuring, should emphasise revenue augmentation, compression and rationalisation of expenditure and containment of debt within sustainable limits.

Another significant development relates to enactment of FRLs by a majority of the States. Making the process of fiscal correction a binding

<sup>17</sup> The correlation co-efficient between SSE/GSDP and HDI is -0.44 and between SSE/TE and HDI is -0.22 while that between PCSSE and HDI is 0.80.

### Box 7 : Twelfth Finance Commission and Social Sector

The TFC has allowed a greater role for grants in overall Finance Commission transfers and based on the assessment of needs and development concerns of the States, grants-in-aid of the revenues of States have been indicated. The formula used for horizontal distribution of sharable taxes among the States, by its nature, cannot take care of all dimensions of the fiscal needs of a State. TFC considered certain common as well as specific needs of the States and has accordingly recommended grants for education, health, maintenance of roads, maintenance of buildings, maintenance of forests, heritage conservation, local bodies, calamity relief and State specific needs.

Even though considerable funds are made available by the Central Government to the States on the Plan side, the availability of funds still falls short of the requirements in the view of the magnitude of the problem. In many Plan schemes in these two sectors, the inability to meet the requirement of counterpart funding by the State Governments also becomes a handicap in fully utilising the funds. Many States have been unable to meet this requirement. The TFC has, therefore, provided specific grants-in-aid for these two sectors to those States which are unable to spend adequately in these sectors because of deficiencies in fiscal capacity.

Per capita expenditure of many States are much below the average per capita expenditure of the relevant group of States (special and non-special). While the amount of transfer required for a full application of the equalisation approach would be too

large, TFC decided to focus on two critical areas of deficiencies, namely, education and health. But, only a partial correction could be made, because of large disparity between the relevant group average and the actual per capita expenditure of some of the constituent States, particularly those having low fiscal capacity and large population. In the estimation of grants, care is taken of those States, who have not been able to allocate on education and health an amount equal to the group average, as measured in relation to the aggregate revenue expenditure, including both Plan and non-Plan. Aggregate expenditure for this purpose is taken net of interest payments, pensions, and some other adjustments.

In estimating the extent of grants for these two sectors, a two-step normative approach has been adopted. In the first instance, low expenditure preferences of the States in these sectors have been corrected. In other words, it is expected that all States should spend normatively a certain minimum percentage of their total revenue expenditure (both Plan and non-Plan) on education and health. The second step involves identification of those States which, even after spending the required percentage, fall short of a normative level of per capita expenditure in these two sectors.

These grants are being provided for the education and health sectors as additionality, over and above the normal expenditure by the States in these sectors. No further conditionalities should be imposed by the Central Government for the release of these grants. Monitoring of the expenditure relating to these grants will rest with the State Government concerned.

**Table : Grants-in-aid for Education and Health Sectors as recommended by TFC**

(Rs. crore)

States	2005-06	2006-07	2007-08	2008-09	2009-10	Total (2005-10) (2 to 6)
1	2	3	4	5	6	7
<b>A. Education Sector</b>						
1. Assam	183.20	200.60	219.66	240.53	263.38	1107.37
2. Bihar	443.99	486.17	532.36	582.93	638.31	2683.76
3. Jharkhand	107.82	118.06	129.28	141.56	155.01	651.73
4. Madya Pradesh	76.03	83.25	91.16	99.82	109.3	459.56
5. Orissa	53.49	58.57	64.13	70.22	76.89	323.30
6. Rajasthan	20.00	20.00	20.00	20.00	20.00	100.00
7. Uttar Pradesh	736.87	806.87	883.52	967.45	1059.36	4454.07
8. West Bengal	64.83	70.99	77.73	85.11	93.20	391.86
<b>Total A (1 to 8)</b>	<b>1686.23</b>	<b>1844.51</b>	<b>2017.84</b>	<b>2207.62</b>	<b>2415.45</b>	<b>10171.65</b>
<b>B. Health Sector</b>						
1. Assam	153.58	171.24	190.93	212.89	237.38	966.02
2. Bihar	289.30	322.57	359.66	401.02	447.14	1819.69
3. Jharkhand	57.39	63.99	71.35	79.55	88.70	360.98
4. Madya Pradesh	28.88	32.20	35.90	40.03	44.63	181.64
5. Orissa	31.22	34.81	38.81	43.28	48.25	196.37
6. Uttar Pradesh	367.63	409.90	457.04	509.6	568.21	2312.38
7. West Bengal	10.00	10.00	10.00	10.00	10.00	50.00
<b>Total B (1 to 7)</b>	<b>938.00</b>	<b>1044.71</b>	<b>1163.69</b>	<b>1296.37</b>	<b>1444.31</b>	<b>5887.08</b>

Reference : Report of the Twelfth Finance Commission (2004), Government of India.

force, FRL is expected to augment fiscal discipline and provide a more realistic correction path. A rule

based policy would also make the fiscal policy of the State Governments more credible (Box 8).

### Box 8 : Adoption of Rule-Based Fiscal Policy by State Governments

Enactment of Fiscal Responsibility Legislation (FRL) in India at both the Centre as well as State level (23 States so far) has provided impetus to the process of attaining fiscal sustainability in the Central and State Government finances. The realisation of underlying benefits of this institutional development would, however, depend on strict adherence to the targets set in FRLs of the respective Governments. Reduction in the key deficit indicators is critical for fiscal sustainability, particularly in view of the mounting level of debt which at its present level (more than 62 per cent of GDP for the Centre and 32 per cent of GDP for States) is higher than many countries.

Apart from fiscal sustainability, meeting the targets set in FRLs is crucial for maintaining credibility for potential investors at home as well as from abroad. As noted by Kopits (2001), 'all these rules share at least one feature in common: they seek to confer credibility on the conduct of macroeconomic policies by removing discretionary intervention'. It is established in the literature that rules are necessary to restrain politically rational policymakers who conduct discretionary policies with a deficit bias when facing electorate that fails to understand, or is indifferent to, the inter-temporal budget constraints. In a federal system, fiscal rules can be usefully applied at the sub-national level of Government. Application of such rules at sub-national level is the key to economic performance particularly in those economies where the revenue/expenditure of sub-national Governments constitutes a major portion of overall Government revenue/expenditure. Smaller the share of central Government, greater is the need for applying sub-national rules to counter the moral hazard that may arise among sub-national Governments to incur fiscal imbalances with repercussions on the borrowing costs of the rest of federal system.

There can be two basic approaches to design fiscal rules at sub-national level: first, bottom-up approach where sub-national Governments voluntarily make rules for themselves and secondly, top-bottom approach where rules are imposed by the central Government. The second approach is mainly relevant in the countries where the central Government frequently undertakes bail out of sub-national Governments. This approach also reflects the need to bring about a lasting fiscal adjustment encompassing the entire general Government or consolidated public sector, in the face of a possible sustainability problem with likely repercussions on the countrywide premium. The examples of the first approach are U.S., Switzerland and Canada where sub-national Governments chose to adopt fiscal rules largely because of the need to build good reputation in financial markets in the absence of a potential bailout. In contrast, in Brazil (or in EU member countries under EMU), sub-national Governments are subject to centrally imposed rules to prevent moral hazard, particularly given a relatively small portion of fiscal activity under central (supranational) control. In this case, adherence to rules generally helps lower the individual Government's default risk premium, as well as the country risk premium faced by the entire federal (or supranational) Government. The degree of fiscal decentralisation in India is comparable to countries having high degree of decentralisation such as Sweden and Denmark (Kannan *et al.*, 2004). The State Governments collect about 40 per cent of combined revenue receipts and incur around 50 per cent of combined expenditure. In view of the relatively greater role played by the State Governments in Indian public finances, it is crucial for overall macroeconomic management that the State Governments follow rule based fiscal policy.

Twelfth Finance Commission (TFC) recommended that each State should enact FRL. This has been stipulated as a pre-condition for availing the debt relief recommended by the TFC. According to TFC, this legislation should, at a minimum, provide for:

- (a) eliminating revenue deficit by 2008-09;
- (b) reducing fiscal deficit to 3 per cent of GSDP or its equivalent defined as ratio of interest payment to revenue receipts;
- (c) bringing out annual reduction targets of revenue and fiscal deficits;
- (d) bringing out annual statement giving prospects for the State economy and related fiscal strategy;
- (e) bringing out special statements along with the budget giving in detail number of employees in government, public sector, and aided institutions and related salaries.

Karnataka was the first among the States to enact the FRL in September 2002 followed by Kerala (2003), Tamil Nadu (2003), and Punjab (2004). Following the recommendations of the TFC, 19 more States have enacted the FRL so far. The FRLs of the States have almost similar characteristics (Annex 2). The targets set in the FRLs of State Governments are similar to those set by the Central Government for itself, *i.e.*, elimination of revenue deficit by 2008-09 and reducing GFD-GDP ratio to 3 per cent by 2009-10 (GFD-GSDP for State Governments). It may be mentioned that the enactment of FRL by State Governments in India reflects a mix of the two approaches discussed above. While some State Governments have voluntarily enacted FRLs others were encouraged to adopt such legislations to avail benefits under incentive scheme recommended by the TFC.

The persistence of large fiscal deficits has resulted in accumulation of outstanding debts of the State Governments. Furthermore, use of borrowed resources for meeting the current expenditure requirements by the States resulted in widening of asset-liability mismatches over the period. This underscores the imperatives of eliminating the revenue deficit and generating sufficient revenue surplus which may be utilised for creation of assets without creating liabilities. Any deviation from the targets set under their FRLs by the State Governments may generate a chain effect among other State Governments to follow the suit thereby having deleterious effects in terms of undermining credibility of policy stance and adverse impact on macroeconomic, financial, external sector and budgetary sustainability. Moreover, the States deviating from their FRL targets would have difficulties in raising the required resources due to market perceptions. It may be noted that fiscal discipline remains the major factor in determining the investment grade rating of the Indian economy by various international rating agencies. Hence, it would be desirable that the State Governments, which have enacted FRLs, adhere to the rules, while remaining States make efforts in the direction of adopting the rule based framework.

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### VIII.2 Fiscal Rules and Accounting Arrangements

The TFC has observed that the States need to be guarded against any attempt to defeat the objectives of the debt relief scheme through accounting arrangements. Hence, the TFC suggests standardisation with a uniform classification and definition of deficits. The TFC further points out that unauthorised changes in accounting policies and arbitrary reclassification of expenditure should be viewed seriously for monitoring debt relief. In this context, it may be mentioned that most of the FRLs of State Governments include as a provision that the definitions of fiscal items need to be clearly stated and changes in them need to be notified. The concept and practice of accounting arrangements in international context is discussed in Box 9.

### VIII.3 Surplus Cash Balances, Liquidity and Investment Management by States

Currently the majority of the State Governments are carrying large amount of cash surpluses as evident from their investment in 14-Day Intermediate Treasury Bills of Government of India, a phenomenon which became prominent starting with financial year 2005-06. The outstanding investment of the States in 14-Day Intermediate Treasury Bill as of November 16, 2006 stands at Rs.39,610 crore. Further many State Governments have also invested their surplus in 91-Day, 182-Day and 364-Day Treasury Bills of the Central Government and the total such investments as of November 17, 2006 stands at Rs.21,118 crore (Box 10).

The upsurge in the cash balances of the State Governments has posed challenges to the cash and financial management of State Governments. Presently, the State Governments apart from investing in 14-Day Intermediate Treasury Bills, have the option of investing, as non-competitive bidders, in auctioned regular Treasury Bills. The State Governments are, however, not permitted to invest in dated securities of Government of

India. The issues relating to the investment of cash surplus balances of the States were discussed in the 18th Conference of State Finance Secretaries held on August 7, 2006 at the Reserve Bank. Taking cognizance of the views of the State Governments for alternative investment options, a Working Group to Evolve a Framework for Investment of State Governments Balances has been constituted with representatives from select State Governments and the Reserve Bank. In the interim, the States saddled with high and durable cash surplus have the options to refrain from open market borrowings and other loans where States have an active role in mobilisation.

Investment portfolio of the State Governments is related to their maintenance of their cash surplus balance. Presently, the Reserve Bank has been in charge of managing the statutory funds of the State Governments such as CSF and GRF (Box 11). The State Governments, however, are required to set up debt units and develop necessary expertise for cash and investment management.

### VIII.4 Fiscal Empowerment

In order to make the process of fiscal consolidation durable and sustainable, adequate investment in economic infrastructure and spending on social services would be essential. Accordingly, the States would be required to incur higher outlays on the provision of these services. Against this backdrop, a desirable path to fiscal correction lies through fiscal empowerment, *i.e.*, by expanding the scope and size of revenue flows into budget. The State Governments' strategy of augmenting tax collection through, *inter alia*, introduction of new taxes and improvement in tax administration needs to be continued with greater vigour. Adoption of the VAT regime by the majority of the States indicates a rise in revenue buoyancy in the initial period compared to erstwhile sales tax regime and VAT is likely to yield higher revenue in the future. The State Governments may go for a comprehensive review of their tax system to

## Box 9 : Fiscal Rules and Accounting Arrangements - A Comparative View

Fiscal rules have drawn public attention and have been a subject of policy debate in several countries. The imposition of numerical rules on budget deficits is one possible way to reduce or eliminate this bias, though such rules may have important shortcomings. Rules that are not contingent on the macroeconomic cycle can force Governments to tighten fiscal policy during cyclical downturns, thus exacerbating macroeconomic fluctuations - a concern often expressed in European Union Countries. Fiscal rules are introduced to restrict profligate fiscal behaviour of Governments and they necessarily refer to specific budgetary items and data. Governments can engage in creative accounting in order to circumvent fiscal rules by shifting budget items from these specific, restricted to non-restricted positions. Creative accounting is more likely the higher the economic cost of sticking to the rule. When setting an optimal fiscal rule, creative accounting should be taken into account such that the rule is stricter than an optimal rule in the absence of creative accounting.

According to Koen and Noord (2005), a measure implying an improvement in the fiscal balance is considered to be creative accounting if it does not imply an improvement in the intertemporal budgetary position of the Government sector at large (an increase in the Government's net worth). In practice, accounting conventions usually leave some scope for judgment. Hence, when fiscal rules threaten to bite, or are biting, Governments may be tempted to take advantage of the implied degrees of freedom. In fact, irrespective of any formal fiscal rules, Governments may wish to put the best possible gloss on the accounts presented to the outside world. Governments have incentives to present flattering fiscal accounts and to report improving fiscal performance, and new Governments have reasons to "audit" the accounts inherited from their predecessors. For instance, the new French Governments that took office in spring 1997 and in spring 2002 undertook such audits. So did the new Portuguese Government in spring 2002 and the new Greek and Spanish Governments in spring 2004. Each time, the diagnosis pointed to a distinctly weaker fiscal condition than previously acknowledged, most spectacularly so in the case of Greece, where deficit and debt data for all years going back to 1997 have recently been substantially corrected. This is especially true when fiscal rules set limits for fiscal flows and/or stocks.

The literature provides several examples. Easterly (1999) argues that fiscal adjustment in a number of developing countries with World Bank and IMF programmes relied heavily on a decumulation of Government assets (mainly through reductions in public investment and in expenditure on operations and maintenance), implying that the reduction in Government liabilities did not necessarily correspond to an increase in the Government's net worth. Bunch (1991) presents evidence that States in US with constitutional debt limits use public authorities to circumvent borrowing restrictions, and Kiewiet and Szakaly (1996) find that constitutional limitations pertaining only to guaranteed state debt do not meaningfully affect the total amount of debt issued by State and local public authorities. Some examples would be as follows.

(i) In France, the budget deficit in 1997 was reduced by around 0.5 percent of GDP thanks to a one-time payment from France Telecom, a public enterprise, to compensate the State for taking on its pension liabilities. The payment was structured as a capital receipt, therefore counting for deficit reduction, rather than an asset transaction, which would have reduced the debt, but not the deficit. This was possible because public

enterprises are not part of 'general Government' in the sense of the Maastricht treaty.

- (ii) In Greece, capital transfers to public enterprises were recorded as 'equity increases,' and thus excluded from the calculation of the budget deficit (with approval from Eurostat). This measure, together with a reduction in interest payments due to the issuance of zero-coupon bonds, accounted for a reduction in the 1997 budget deficit of over 1 per cent of GDP.
- (iii) In Italy, two sentences of the Constitutional Court forced the Government to pay back pension outlays for an approximate amount of 0.2 per cent of GDP. These payments, financed through bond issuance, took place between 1997 and 2000, but were retroactively imputed to the budgets of the years the liabilities were incurred in (1993-95), leaving the budget deficits for the year 1997-2000 unaffected. Also the accounting of capitalised interest on postal savings certificates was shifted from an accrual to a cash basis. As a result, interest payments are now recorded only when they fall due, analogously to zero-coupon bonds, thus reducing the deficit by 0.3 per cent of GDP. Finally, debts of the railway company were recognised as Government debt. This implies that the amortisation of capital on this debt, which was previously recorded as a transfer to a State enterprise, is now treated as the repayment of a Government liability and as such it does not affect the budget deficit.
- (iv) According to the US General Accounting Office Report (1993) "many States are meeting the letter, not the spirit, of their requirements, focusing their efforts on only a portion of their operations, and often relying upon gimmickry to create the appearance that their budgets are balanced." The State experience suggests that a wide range of accounting changes and related techniques could be used to adhere to balanced budget rules. The General Accounting Office (GAO) provides examples such as California transferred revenues from an oil extraction royalty tax from a trust fund to the general fund. New York enacted a new payroll system to shift its last payroll payment from fiscal year 1983 to next fiscal year. Minnesota accelerated tax collection to move receipts across fiscal years.

*Ceteris paribus*, a fiscal rule imposed when the budget is not transparent may lead to creative accounting rather than fiscal adjustment.

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minimise transaction costs and rationalise tax structure, which would help in augmenting tax revenues. In this context, augmenting resource mobilisation from non-tax revenue through appropriate user charges and restructuring of State public sector undertakings continues to be of critical importance. Higher user charges will, however, be feasible only when there is a concomitant improvement in the delivery of the services provided by the States. Improving the delivery of public services should, therefore, be a priority for the State Governments. The issues of power subsidies also need to be addressed by the State Governments

with power sector reform being an integral part of the reform process.

### **VIII.5 Power Subsidies**

The improvement in cost recovery in respect of the power sector assumes significance particularly in the context of extending free power to certain sections by the State Governments and the long-standing problem of power subsidies. According to Economic Survey 2005-06, Government of India, the rate of return of SEBs improved to -26 per cent in 2005-06 (RE) from -32 per cent in 2004-05. The resources forgone through

#### **Box 10 : Management of Surplus Cash Balances**

It needs to be recognised that surplus cash balances provide a cushion to tide over any unforeseen developments such as a deterioration in the liquidity environment. The State Governments with high level of cash surplus would have the options of utilising their cash surplus to swap high cost debts with new low coupon issues or prepay their outstanding high coupon market borrowings. As regards debt swap, the gains to the respective State Governments on account of lower coupon on new issues would be exactly offset by the premia they will have to pay to the high coupon bond holders and the net present value of the cash flows under both streams will be exactly equal. As in the case of debt swap, outright prepayment also involves upfront payment of premia in the year of prepayment as long as the coupon on the stock being bought back is higher than the rate at which it is bought back. Debt prepayment would enable the State Government to improve their fiscal and revenue balances, the extent of which would depend on the difference between the (higher) average yields arrived at the debt buy-back auctions and the (lower) rate of returns on investments of surplus cash balances in Treasury Bills. Second, the reduction in the outstanding liabilities due to prepayment of debt is expected to improve the market perception of States' fiscal position with positive implications for the cost of future market borrowings. Thus, buy-back of outstanding high coupon debt could in certain situations may be preferred alternative to swapping of high coupon debt with low coupon debt contracted. States that are considering prepayment of debt, however, need to satisfy themselves that the surplus cash balances are of an enduring nature. Second, given that the State Government securities are rarely traded, the appropriate pricing of securities contemplated to be bought back could be an issue. Third, since the investor profile is dominated by the 'buy-and-hold' investors, the likely response from the market participants could be lukewarm. An alternative option to debt buy-back and debt swap could be refraining from open market borrowings and other loans where States have an active role in mobilisation.

It may be mentioned that the build-up and volatility in Central Government's cash surplus with the Reserve Bank during 2005-06 had a significant impact on liquidity conditions in India. Government's cash balances, when maintained with the Central

Bank, do not form part of the liquidity in the banking system. Therefore, sharp increase in surplus balances in Government's account reduces liquidity in the banking system and this could drive up the short term interest rates. Arrangements which facilitate transfer of surplus funds from Government's account to deficit participants in the system could help in better management of liquidity in the system. Such arrangements not only enable the Government to earn better returns on the cash balances, but also mitigate volatility in short-term interest rates and keep overnight money market rates stable.

Arrangements aimed at achieving such transfer of liquidity vary widely across countries. For instance, in Canada, the cash balances of the Central Government are auctioned in a competitive auction twice a day to a select set of participants. The participants' auction limits (collateralised and uncollateralised) are decided on the basis of their credit rating. All Government receipts and disbursements flow through the Government's accounts at the Bank of Canada and the accounts are managed such that the balances at the Central Bank are essentially nominal. As a result, the Central Government invests effectively all of its cash balances in the market almost on a daily basis.

In contrast, in other G-7 countries, substantial cash balances are generally maintained with their respective Central Banks. Japan and Italy, for example, maintain all Government balances at their respective Central Banks. France and the United States maintain a significant working balance at their Central Banks while amounts beyond the targeted working balances are invested in the market. Germany invests cash surpluses in the market only on rare occasions.

Countries that keep balances at the Central Bank, of course, rely on the Central Bank to invest the funds. The United States allocates its balances to market participants on a pro rata basis at a fixed reference rate of interest (currently 25 basis points below the Fed funds rate), while France and the United Kingdom deal directly with market participants. The United States requires full collateral for its cash balances while France and the United Kingdom invest mainly through the repo market.

**Source :** Annual Report, 2005-06, Reserve Bank of India.

### Box 11 : Investment Portfolio of State Governments

The Reserve Bank has been managing, since the late 1990s, the investments of Consolidated Sinking Funds (CSFs) of 14 State Governments and the Guarantee Redemption Funds (GRFs) of five State Governments from its portfolio of holdings of Government securities. The investments under Calamity Relief Fund (CRF) set up by the State Governments are being managed by select public sector banks. The Twelfth Finance Commission (TFC) had recommended in favour of an expanded coverage of CSF to include amortisation of all loans (and not just open market borrowings as at present), while GRF and CRF would be continued in its present form. The expanded ambit of CSF is likely to increase States' investments in CSF and could constrain Reserve Bank's open market operations for monetary policy purposes in view of the finite stock of securities with the Reserve Bank. In this regard, the Technical Group on Borrowings by States (Chairperson: Smt. Shyamala Gopinath), in its Report submitted in December 2005, recommended that whereas the Reserve Bank should continue to manage the expanded CSF, the Reserve Bank should also acquire Central Government securities from the PDs/banks and immediately pass them on to the State Government concerned at the same price *i.e.*, without loading any charge and with proper dissemination of such transactions so as to obviate any confusion among market participants about the intent of such transactions.

In the context of these developments, the Annual Policy Statement for 2006-07 proposed to revisit the scheme of CSF to cover the entire liabilities of State Governments. Furthermore, the Advisory

Committee on Ways and Means Advances to State Governments (Chairman: Shri M.P. Bezbaruah) had recommended that the net incremental (*i.e.* new investment less redemption/liquidation) annual investment of States in CSF/GRF may be made eligible for availing Special WMA in case the CSF/GRF schemes of the State Governments incorporate the above provision. Accepting this recommendation, the Reserve Bank circulated the revised model schemes of CSF/GRF among the States in May 2006. As regards CRF, following the recommendations of the TFC, the Government of India had circulated the details of the scheme among all the State Governments. In this context, and in consultation with the Government of India, the Reserve Bank had drafted a revised scheme as applicable to the Reserve Bank as the manager of investments in the Fund and had forwarded the same to the Government of India for concurrence. The Central Government, in turn, has forwarded the revised scheme to all the State Governments. The changes incorporated by the Reserve Bank in the CRF scheme are essentially to bring about uniformity in the modalities of investment and payment of commission, similar to the CSF and GRF schemes. States would, however, have the discretion to choose the Reserve Bank as the fund manager. The investments of the CRF would be dictated by consideration of maximisation of market-related return to the State Governments while ensuring safety and liquidity of the investments.

**Source :** Annual Report, 2005-06, Reserve Bank of India.

such poor return continue to be very large. The gross power subsidy increased by about five-folds from Rs.7,449 crore in 1991-92 to Rs.35,632 crore in 2005-06 (RE) (Table 53). It may be mentioned that power subsidy as ratio to GDP remained stagnant at the level of 1.2 per cent during 2002-03 to 2004-05 and declined to 1.0 per cent in 2005-06 (RE).

During 2005-06 (RE), 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 so far has been by way of cross-subsidisation mainly to the industrial and commercial consumers, as also *via* subventions

**Table 53: Subsidies provided by State Electricity Boards**

(Rs. crore)

Years	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	5,938	1,310	201	7,449 (1.14)	2,045	5,404	2,173	3,231
2000-01 (P)	24,074	9,968	386	34,428 (1.63)	8,820	25,607	3,435	22,172
2001-02 (P)	24,013	10,347	227	34,587 (1.52)	8,680	25,907	3,698	22,209
2002-03 (P)	21,845	8,534	189	30,568 (1.25)	12,996	17,572	4,797	12,775
2003-04 (P)	23,346	8,885	923	33,154 (1.20)	11,081	22,073	6,133	15,941
2004-05 (P)	25,240	10,432	516	36,187 (1.16)	10,478	25,709	6,391	19,319
2005-06 (RE)	25,043	10,179	410	35,632 (1.01)	11,562	24,070	8,083	15,987

P: Provisional RE: Revised Estimates

**Note :** Figures in brackets are proportion of GDP.

**Source :** Economic Survey, Government of India, various issues.

(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 lower at around 46 per cent in 2005-06 (RE) as compared with about 60 per cent in 2002-03. The ratio of cross-subsidies to power subsidy to agricultural consumers was placed lower at 32 per cent in 2005-06 (RE) 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.15,987 crore in 2005-06 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. According to Economic Survey 2005-06 of the Government of India, *"in 2005-06, while the direct transfers from State Governments to SEBs was placed at Rs.11,562 crore, an uncovered subsidy of Rs.15,987 crore remained, indicating the large potential that reforms have in improving not only the power sector itself but also the fiscal position of the States."*

### **VIII.6 Social Sector Expenditure**

With bulk of the responsibilities pertaining to public expenditure on social services placed in the domain of State Governments, it is widely recognised that the level of social sector expenditure has important implications for the level of human development and long-term prospects of the economy (as discussed in Section VII). In this context, certain issues are worth discussing.

One important issue in the arena of social sector expenditure is the question of adequacy. Given the low level of human development achieved by many of the States in the country, and given the inequalities in income distribution, a minimum adequate level of social sector expenditure by the State Governments may be emphasised in order

to improve the human development indicators. Particularly, in the process of ongoing fiscal correction and consolidation, the States may ensure the level of social sector expenditure is not curtailed. The improvement in finances of the States during the recent years, however, would enable them to step up expenditure on education and health in the future, which would aid in promoting human development and improving the quality of overall social infrastructure in the country. Furthermore, the States need to reprioritise their expenditure so as to ensure adequate investment in the social sector. The reprioritisation of the social sector expenditure basket is also equally important as is the absolute level. Accordingly, expenditure on basic social services within social sector expenditure and the non-salary component of the social sector expenditure presumes importance in order to have greater impact on human development.

Another important issue relates to the effectiveness of social sector expenditure, *i.e.*, the impact of social sector expenditure on the social indicators. This impact could be different in different contexts depending on how effectively the funds have been utilised, level of corruption, awareness of the people, state of development of different institutions relevant for the delivery of social services, *etc.* Thus, depending on the different conditioning factors, the impact would differ across States. In this context, the distinction has to be made between the outlay and the outcome. In sync with the Union Government, many States have proposed in their budgets for 2006-07 to bring out 'Outcome Budget'. The other States may follow suit. This could improve transparency and in the process may yield better delivery of services from the investments made in the social sector projects.

In fact, providing quality services to the citizens may also have a positive impact on the poorer sections of the population. In the context of health care, there are studies showing that poor people are more sensitive to price than to quality.

Thus, even if the quality is poor they stick to public health care systems since they cannot afford to pay for private health care facilities. Thus, if the quality of public health services is poor, it is going to have an adverse impact on the poorer sections of the population, since those who can afford have the option to choose private health care facilities. Further, improvement in the delivery of services would encourage the public to pay for these services. In fact, the logic behind subsidising the social services is to enable the poorer sections of the society to access the merit goods like education and health, so as to improve the overall level of human development.

## IX. CONCLUDING OBSERVATIONS

The analysis of fiscal position of the State Governments indicates marked improvement in the key deficit indicators in the recent years. In 2005-06, GFD and RD, as ratios to GDP, declined to 3.2 per cent and 0.5 per cent, respectively. Such a correction has been primarily through revenue enhancement with revenue receipts, as ratio to GDP, rising by 1.0 per cent over the previous year and States' own tax receipts rising by 0.3 per cent. Furthermore, the revised estimates of 2005-06 point out that the fiscal performance of the State Governments improved compared to the budget estimates, particularly in the revenue account reversing the usual trend of decline in fiscal performance in the revised estimates. Incentives provided by the TFC and budgetary rules framed under FRLs have played a composite role in dissuading State Governments to slip on their budgeted fiscal position.

The State Governments have committed in their budgets to carry forward the process of fiscal correction and consolidation further in their budgets for 2006-07. Accordingly, GFD and RD, as ratios to GDP, have been budgeted lower at 2.8 per cent and 0.1 per cent, respectively, than the previous year level. These corrections are budgeted to be achieved mainly through revenue enhancement. Recognising that the sustained fiscal correction lies

in revenue augmentation, the State Governments have emphasised broadening and rationalising tax system. Simultaneously, the State Governments have laid stress on improvement in tax administration, streamlining and strengthening existing tax and non-tax collection and plugging of revenue leakages. With a view to improving accountability of budget proposals, some States have proposed to introduce 'Outcome Budget', in line with the Central Government. Progressive number of States announced introduction of new pension scheme based on defined contribution to restrict their rising pension obligations. Some States proposed curtailment of non-developmental expenditure by doing away with vacated posts, adoption of austerity measures and reduction of non-Plan expenditure. The States, however, have the challenging task of continuing and sustaining the fiscal correction, which would eventually translate into durable fiscal consolidation.

Notwithstanding the improvement in the consolidated fiscal position of the State Governments in the recent years, there exists a wide variation in fiscal performance across the States as evident from the assessment of several fiscal indicators. The fiscally weak States may consider initiating measures to catch up with the fiscally sound States. In this connection, it may be mentioned that the TFC has provided a target oriented fiscal restructuring path, which needs to be attained by all the States by end of 2009-10.

Enactment of FRLs by majority of States has ushered in a rule based fiscal policy framework at the State level. However, fiscal correction path under the FRLs needs to be realistic. The process of correction should not adversely impact capital outlay and expenditure on social sectors. Any deviation from the targets set by the States under the FRLs enacted by them would, however, raise the issue of credibility. Hence, it would be desirable that the State Governments, which have enacted FRLs, adhere to the rules, while remaining States make efforts in the direction of adopting the rule based framework.



With bulk of the responsibilities pertaining to public expenditure on social services placed in the domain of State Governments, it is widely recognised that the level of social sector expenditure has important implications for the level of human development and long-term prospects of the economy. With regard to social sector expenditure, the States may consider the aspects such as adequacy, equity and efficiency. Furthermore, improvement in quality and delivery of social services may help in raising cost recovery in respect of these services.

There has been a sharp build-up of surplus cash balances of the State Governments in recent period as reflected in their investment in 14-Day Intermediate Treasury Bills. The upsurge in surplus cash balances of the State Governments has emanated mainly from the large automatic inflow of relatively high-cost NSSF resources, larger central tax devolution and grants following the recommendations of the TFC, as well as buoyancy of States' own tax revenues, in relation to their budgetary projections. The build-up of cash surplus also reflects the improvement in the financial health of the States, facilitated largely by the enactment of FRLs and the commitment of the States to the process of fiscal consolidation. Possible factors that could impinge upon the volume and durability of the cash balances of the State Governments include changes in the buoyancy and extant arrangements in respect of Small Savings (NSSF) and increases in expected expenditures (including repayment obligations, deferred expenditures and

higher wage bill following the recommendations of the Sixth Pay Commission) and/or unanticipated expenditures. The upsurge in the cash balances of the State Governments has, however, posed challenges to the cash and financial management of the State Governments.

With the Sixth Pay Commission already constituted by the Central Government, the States may consciously deliberate upon the impact of the award of the Pay Commission upon their financial position, given the State Governments' potential to implement their recommendations for their employees. The States, however, need to be cautious on decisions relating to salary levels and balance it with their fiscal capacity, employee strength, size of population and the required complementary expenditure for productive employment.

The State Governments may emphasise fiscal empowerment to augment revenues *i.e.*, by expanding the scope and size of revenue flows into budget. This would provide them the necessary flexibility to shift the pattern of expenditure to redirect it for social sector and capital expenditure. In this context, apart from tax reforms, levying of appropriate user charges, rationalisation of subsidies (including power sector subsidies) and restructuring of State level public sector undertakings assume significance. Furthermore, the State Governments' strategy of augmenting tax mobilisation through improvement in tax administration and recovery of tax arrears needs to be continued with greater vigour.

## Annex 1: Major Policy Initiatives of State Budgets 2006-07

State	Fiscal	Institutional	Sectoral
<b>1. Andhra Pradesh</b>	<ul style="list-style-type: none"> <li>• Provide free power supply for Lift Irrigation Scheme.</li> <li>• Extending loans to women self help groups with 'Pavala Vaddi'.</li> <li>• Provide financial assistance in the form of interest subsidy on the loans granted by banks to women groups.</li> <li>• Introduce a new health insurance scheme catering to the medical needs of the poor people.</li> <li>• Power subsidy to newly established industries and ferro alloys industry and other sectors.</li> </ul>	<ul style="list-style-type: none"> <li>• Notified 'Andhra Pradesh Rural Employment Guarantee Scheme' in consonance with the National Rural Employment Guarantee Act 2005.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement 'Andhra Pradesh Rural Employment Guarantee Scheme' for providing employment to the rural folk.</li> <li>• Set up 4 mega irrigation projects to utilise water of Godavari for parched lands of Telangana.</li> <li>• Establish 85 veterinary institutions.</li> <li>• Set up 3 new Universities to improve higher education facilities in backward districts.</li> <li>• Initiated several schemes for providing access to primary health care facilities in rural areas.</li> <li>• All primitive tribal groups are being brought under an insurance coverage.</li> </ul>
<b>2. Arunachal Pradesh</b>	<ul style="list-style-type: none"> <li>• Exemption of VAT on life saving drugs.</li> <li>• Abolition of entry tax on personalised light vehicles and two wheelers.</li> </ul>		
<b>3. Assam</b>	<ul style="list-style-type: none"> <li>• For PSUs which have been identified as non-viable, State government has decided to take over and discharge their existing liabilities including those to their employees.</li> <li>• A uniform VRS policy package applicable to all State level Public Sector Enterprises has been adopted.</li> <li>• Government will encourage Agriculture, Veterinary and Fishery graduates to take up self employment ventures with 50 per cent State subsidy.</li> <li>• Announce a scheme to give interest subsidy to the extent of 5 per cent to SHGs.</li> <li>• Plan and Non-Plan resources to be allocated as grant to Assam Agriculture University to tide over its fiscal crisis.</li> <li>• Fill up 12,000 posts including backlogs of SC, ST, OBC and</li> </ul>	<ul style="list-style-type: none"> <li>• The Third State Finance Commission has been constituted to strengthen the panchayati raj institutions and urban local bodies.</li> <li>• Create a Directorate of Enforcement under Assam FRBM Act.</li> <li>• Introduce a concept of District Planning under which a District Planning and Monitoring Committee will prepare a district level plan and will be approved by the government.</li> <li>• Set up a Directorate especially for Welfare of the Tea Tribes Community.</li> <li>• Establish a model district office complex for Kamrup district.</li> <li>• Preparing a Human Resource Development Programme in association</li> </ul>	<ul style="list-style-type: none"> <li>• Assam Integrated Flood Control and Erosion Mitigation Project and Assam Governance and Public Resource Management Program to be funded by ADB.</li> <li>• Establish a state of the art library at Guwahati.</li> <li>• Formulated a project Assam Integrated Flood and River Bank Management Project for flood and erosion management.</li> <li>• Constitute a Task Force with experts to effectively deal with malaria.</li> <li>• Set up a medical college at Kokrajhar.</li> <li>• Set up an engineering college.</li> <li>• Implement the Lower Kopli Hydro Electric Project providing necessary equity contribution to Assam Power</li> </ul>



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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<p>physically handicapped candidates in different categories under the State Government.</p> <ul style="list-style-type: none"> <li>• Raise dearness allowance and dearness relief on par with Government of India rates.</li> <li>• Reduce rate of tax on medicines, malaria drugs.</li> <li>• Special tax incentive scheme for encouraging state public sector undertakings which are able to contribute to state economy, besides generating employment.</li> <li>• Reduce entry tax on all plant and machinery for small scale industrial units.</li> <li>• Exempt household sector from payment of electricity duty on generation of power through generator sets.</li> <li>• Utilize all forfeited taxes to create a dedicated fund for Consumer Welfare and Awareness.</li> <li>• Constituted a Tax Reform Commission to look into, in a pragmatic way, the manner in which reforms in taxation can be implemented.</li> <li>• Launch a website of the tax department that will contain all information related to taxes.</li> <li>• Introduce golden and silver card schemes offering special privileges to encourage honest and sincere tax payers.</li> </ul>	<p>with CIPET to groom youth for need-based activities in the Gas Cracker Project and its downstream industries.</p> <ul style="list-style-type: none"> <li>• Constitute a State level Jatropa Mission for effective implementation of jatropa project.</li> <li>• Introduce a Bill "Assam Apartments Construction and Transfer of Ownership Bill 2006" which will establish a clear cut policy of the Government for management of unprecedented growth of construction activities in all towns of Assam.</li> <li>• Launch a Employment Generation Mission for generation of sizeable and sustainable self-employment in the State in a time bound manner.</li> <li>• Introduce a system of annual performance reporting by each Department from the current financial year which will be laid in the Assembly.</li> <li>• Bring in a State Vigilance Act in line with the Central Vigilance Act.</li> <li>• Adopt the Central Act on Benami Transactions (Prohibition) Act, 1998, to cleanse public administration from the bane of corruption.</li> </ul>	<p>Generation Corporation Ltd. for this purpose.</p> <ul style="list-style-type: none"> <li>• Set up a project at Namrup as replacement of the old existing thermal power project and another coal based thermal power station at Borgolai.</li> <li>• Implement the Assam State Wide Area Network which will connect the State Headquarter then to District Headquarter to Block/Circle Headquarter and finally to the Common Service Centres.</li> <li>• Set up 2 Special Economic Zones, one in Lower Assam and the other in Upper Assam.</li> <li>• Setting up a State level PSE for exploration, extraction and processing of oil, natural gas and various other energy sources.</li> <li>• Revenue Department to identify land for the purpose of building a 5-Star category hotel.</li> <li>• Upgrade each block headquarter to an urban centre with all necessary infrastructure and civic amenities.</li> </ul>
<b>4. Bihar</b>	<ul style="list-style-type: none"> <li>• Concessions on entertainment tax have been given to attract investments in construction of multiplexes and Cinema Halls in the State.</li> <li>• New Sugarcane Policy has been announced. Tax levied on purchase of sugarcane by sugar mills has been removed.</li> </ul>	<ul style="list-style-type: none"> <li>• State Investment Promotion Council has been constituted to promote industries in the State. Proposals received from the investors will be given clearance through 'Single Window System'.</li> </ul>	<ul style="list-style-type: none"> <li>• National Rural Employment Guarantee Scheme has been implemented in the State.</li> <li>• Chief Minister Rural Road Scheme and Chief Minister Bridge Construction Scheme have been decided to be implemented in the State.</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
<b>5. Chhattisgarh</b>	<ul style="list-style-type: none"> <li>Starting the practice of 'Outcome Budget' to assess the effectiveness of the allocated expenditures under various plan schemes of the State.</li> <li>Decision to implement VAT in the State with effect from April 1, 2006.</li> <li>Rationalisation of Entry Tax on select commodities.</li> </ul>		<ul style="list-style-type: none"> <li>National Rural Employment Guarantee Scheme has been implemented in the State.</li> <li>Emphasis on developing infrastructures in the State through public-private partnership approach.</li> <li>Deen Dayal Rural Housing Scheme to be started for homeless rural families of the State.</li> </ul>
<b>6. Goa</b>	<ul style="list-style-type: none"> <li>Subsidy of 25 per cent for purchase of power tillers.</li> <li>Subsidy of 25 per cent for purchase of electric water pump.</li> <li>Subsidy of 25 per cent of cost for laying of water conveying pipes.</li> <li>Propose a levy of tax on the resale of certified used cars by registered dealers with negative Input Tax Credit.</li> <li>Impose import pass fee on beer and IMFL to generate more revenue.</li> <li>Impose cess on poultry birds and eggs coming from outside Goa for additional revenue.</li> <li>Impose cess on every foreign tourist for additional revenue.</li> </ul>	<ul style="list-style-type: none"> <li>A high powered Committee under chairmanship of Chief Minister to be set up for effective implementation of SC/ST policies.</li> <li>Propose to institute Autonomous State Level Disaster Management authority as well District level set ups to effectively manage disasters.</li> <li>Implement Goa Rural Employment Guarantee Scheme with own funds and State specific requirements and bring all rural development programmes under this scheme.</li> </ul>	<ul style="list-style-type: none"> <li>Twenty point programme and Special Component Plan for SC will be implemented and monitored.</li> <li>Prepare Tribal Sub Plan for STs by evolving specific schemes and earmarking funds.</li> <li>Introduce a new scheme 'Kanya Dhan' making provision for a fixed deposit to promote higher education among girl students belonging to SC/ST.</li> <li>Introduce a new scheme 'Rajiv Awas Yojana' for families marginally above poverty line for construction of new house and repair of house.</li> <li>Introduce 'Ummid' for starting day care homes to senior citizens by providing grants to NGOs, panchayats and municipalities.</li> <li>Introduce new scheme 'Sahara' by providing insurance coverage to workers in unorganised sector and will be implemented through LIC.</li> <li>Propose to undertake health check up of entire population through mobile laboratories, health awareness camps with involvement of NGOs.</li> <li>Introduce a new scheme 'Bachapan' to provide social security cover to orphans under the umbrella of</li> </ul>

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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
			Dayanand Social Security Scheme.
<b>7. Gujarat</b>	<ul style="list-style-type: none"> <li>• Introduce a Sales Tax Amnesty Scheme and “Vechanvera Saral Akarani Yojana” with the objective to ensure speedy recovery of outstanding taxes as well.</li> <li>• Reduction in electricity duty for various categories of customers.</li> <li>• Amnesty Scheme for recovery of outstanding stamp duty for documents registered before April 2000.</li> <li>• Local bodies to collect professional tax and retain the same but for certain exceptions. The present Act will be amended.</li> </ul>	<ul style="list-style-type: none"> <li>• Constitute Gujarat Coastal Area Development Planning Board for the development of port based State.</li> <li>• Gujarat Urban Development Mission will be constituted and the scheme for modernisation and development of cities will be implemented.</li> </ul>	<ul style="list-style-type: none"> <li>• Give free of charge agricultural kit during the next Krushi Mahotsav to small, marginal, SC/ST farmers.</li> <li>• Proposal for a Destitute Widow Pension Scheme.</li> <li>• Ultra mega power project planned at Mundhra in Kutch jointly with Central Government.</li> <li>• Land allotted in GIDC on lease will be converted from lease hold to free hold land on reasonable premium.</li> <li>• Establish Gujarat Institute of Disaster Management.</li> <li>• Establish Institute; of Seismological Research by taking into consideration the fear of earthquake.</li> </ul>
<b>8. Haryana</b>	<ul style="list-style-type: none"> <li>• Remitting the arrears of power bills of all farmers in order to enable payment of current bills.</li> <li>• Fixing a floor rate for land acquisition keeping in view the economic potential of the area and this would address the problem of inadequate land compensation.</li> <li>• Reduction in entertainment tax to boost entertainment industry.</li> </ul>	<ul style="list-style-type: none"> <li>• Set up an Overseas Placement Bureau to function as recruiting agency for the purpose of overseas placements.</li> </ul>	<ul style="list-style-type: none"> <li>• Initiatives to raise the status of girl child. ‘Ladli’ scheme would provide a incentive amount for the birth of a second girl child. Panchayats would be granted incentives for ensuring enrolment of girls in the age 6-14 years. Health card to girl child upto 18 years. Additional concession for bus passes for girl students. Technical institutes would have 25 per cent reserved seats for girls.</li> <li>• Lower stamp duty for transfer of property in the name of a woman. Housing board has reserved 33 per cent houses for women applicants. Parents with only girl child will receive allowance from 55 years instead of 60 years. Financial assistance to SC/ST families for marriage of daughters.</li> <li>• PWD has prepared plan of constructing 33 rail over bridges in a phased manner.</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
			<ul style="list-style-type: none"> <li>• State Government to take up 5 State roads on BOT basis.</li> <li>• Two new schemes "Development of Ornamental Fisheries" and "Strengthening of Post Harvest Infrastructure" are being introduced to benefit fish farmers.</li> <li>• Set up a 'Rajiv Gandhi Education City' at Kundli where educational institutions of international repute will be invited to set up 'centres of Excellence'</li> <li>• A women's university is proposed to be established.</li> <li>• A scholarship for the scheduled and backward castes students known as 'Dr.Ambedkar Medhavi Chhatar Yojana' has been started.</li> </ul>
<b>9. Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• No off-budget borrowings will be made in the current fiscal.</li> <li>• Create an endowment fund towards meeting the requirements for the upkeep of the temples.</li> <li>• Provide subsidy to HPSEB to provide power at the old tariff rate.</li> <li>• Policy guidelines for allotment of hydro electric project prescribing that free Power Royalty at the rate of 12 per cent will be taken from the developers.</li> <li>• All the power producers would provide 1.5 per cent of the project cost for local development.</li> <li>• Remove Profession Tax for State Government employees.</li> <li>• No proposal for a new tax nor will undertake any upward revision in the existing rates.</li> </ul>	<ul style="list-style-type: none"> <li>• Propose to introduce the Himachal Pradesh Private Universities (Establishment and Regulation) Bill 2006 which will promote and regulate setting up of Institutes of Excellence in the State.</li> <li>• Bill to set up a Local Area Development Authority for new and upcoming industrial areas under which a single line of administration will be introduced.</li> <li>• Set up a Committee consisting of experts of Department of Irrigation, Public Health and Agriculture Department to come out with a concrete strategy to fill the gap between the created irrigation potential and actual utilisation by integrating the extension services into project formulation.</li> <li>• Set up a Rajiv Gandhi Urban Renewal facility for infrastructure and sanitation improvement in all the urban areas except Shimla. Shimla</li> </ul>	<ul style="list-style-type: none"> <li>• 'Mother Teresa Asahay Matri Sambal Yojana' for widowed, divorced and deserted women for bringing up their children.</li> <li>• Reintroduce 'Indira Gandhi Balika Suraksha Yojana' to raise the status of the girl child by providing incentive to parents for adopting terminal family planning methods after birth of girl child.</li> <li>• Initiate the Integrated Watershed Development Project for the Mid Himalayas which would regenerate the forest and water resources in the project area.</li> <li>• Initiate the Swan River Integrated Watershed Management Project towards arresting erosion in upper catchment of Swan River.</li> <li>• Allot two biswas of land in rural areas and one biswa of land in urban areas to all the houseless families living below poverty line.</li> <li>• Opening up of new Public</li> </ul>

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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
		<p>has been included under the Government of India Jawaharlal Nehru National Urban Renewal Mission.</p> <ul style="list-style-type: none"> <li>• 'State Disaster Management Authority' would be constituted to holistically deal with the entire gamut of disaster management.</li> </ul>	<p>Health Centres to fill deficiency in health institutions in some pockets of deficiency.</p> <ul style="list-style-type: none"> <li>• Initiate appropriate steps to promote Ayyurvedic Tourism on the lines of Rishikesh.</li> <li>• Initiate a pilot project for rehabilitation and rejuvenation of some water bodies through the local Government institutions.</li> <li>• In order to ensure gender equity, human development and economic efficiency, Gender Budgeting to be introduced in all Departments.</li> <li>• A State Wide Area Network will be set up to provide on line inter-connectivity among all departments at State, district, block, tehsil and sub-tehsil level.</li> <li>• Daily wager who have completed 8 years of service as at end March 2004 shall be regularised subject to availability of vacancies in various departments.</li> </ul>
<p><b>10. Jammu &amp; Kashmir</b></p>	<ul style="list-style-type: none"> <li>• Propose to transfer the committed liabilities of the previous plans to the non-plan side.</li> <li>• Housing and Urban Development Department will finalise a policy for development of malls and multiplexes.</li> <li>• Entertainment tax exemption for all cinema halls located in multiplexes for ten years.</li> <li>• Provide a road map for the physical, financial and technical restructuring of State PSEs through the budgetary exercise with the PSE concerned having to come up with a definite revival plan.</li> <li>• The Government will</li> </ul>	<ul style="list-style-type: none"> <li>• A separate Power Sector budget to focus on power sector.</li> <li>• A Committee will be appointed to work out the modalities of financing district plans without any debt creating transfers.</li> <li>• An apex level framework headed by the Chief Minister will be set up to guide the development of both the capital cities to ensure development of infrastructure to international standards.</li> <li>• Propose to set up a Committee which will recommend on the proposed legislative, administrative and policy framework of New Pension Policy for new employees.</li> </ul>	<ul style="list-style-type: none"> <li>• Make Power Development Corporation public over the next two years and dilute State Government equity to 51 per cent.</li> <li>• The State will provide open access to transmission system by Independent Power Producers and Licensees including electricity traders.</li> <li>• Distribution regions/circles based on suitable criteria will be formed while energy audits will be carried out to assess technical and commercial losses.</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
	<p>contribute its share to the capital of J &amp; K Bank so as to retain the majority holding since risk weighted provisioning will reduce its capital adequacy and infusion of fresh capital is required.</p> <ul style="list-style-type: none"> <li>• For improving tax administration, a new toll plaza is being set up in Lakhanpur to facilitate the free movement of goods round the clock.</li> <li>• Introduce a system of e-transfers for transactions of the Government to reduce personal interface with Government and make it impersonal.</li> <li>• To keep track of finances, proposal to split the overdraft into two parts – one will act as a pure ways and means facility and the second account will be dedicated to power with all receipts and expenditures of power going into this account.</li> </ul>	<ul style="list-style-type: none"> <li>• Set up a small Group that will carry out impaired asset buy out on a pilot basis and see if there is a market for such bad assets.</li> <li>• Set up J &amp; K Minorities Development Corporation which will promote employment opportunities in various trades/activities, promote entrepreneurship by sponsoring self-employment programmes in different trades towards rehabilitation and development of minorities.</li> <li>• Set up a Working Group in collaboration with J &amp; K Bank to work out the modalities to reduce corruption.</li> </ul>	
<b>11. Jharkhand</b>	<ul style="list-style-type: none"> <li>• Decision to implement VAT in the State with effect from April 1, 2006.</li> </ul>	<ul style="list-style-type: none"> <li>• Scheme for computerization of land records and digitalization of land maps.</li> <li>• Setting-up of 'Land Bank' for providing lands to industrialists willing to invest in the State.</li> <li>• Constituted a Centre for Fiscal Studies having two wings (i) Fiscal Planning and Analysis Cell and (ii) Debt and Investment Management Cell.</li> </ul>	<ul style="list-style-type: none"> <li>• National Rural Employment Guarantee Scheme has been implemented in the State.</li> <li>• Education Guarantee Centre has been set up in the rural area where there were no schools within the radius of one kilometer.</li> <li>• Scheme to impart free education up to post-graduation level to all girls has been formulated in the State.</li> <li>• Emphasis on developing infrastructures in the State through public-private partnership approach.</li> <li>• State Government has decided to provide Government job to all tribal youths having graduation degree or above in the State.</li> <li>• Proposal to set up 1,500</li> </ul>



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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
			'Village Grain Bank' in the tribal belts of the State to tackle dual problems of hunger and drought.
<b>12. Karnataka</b>	<ul style="list-style-type: none"> <li>Exempt individual farmers from Agricultural Income Tax with the Act being applicable to corporate entities and firms only.</li> <li>Provide 50 per cent subsidy for the purchase of bullocks and bullock carts by small and marginal farmers.</li> <li>Create a Welfare Fund with a levy of 1 per cent cess on cost of all building or other construction. A State Welfare Board will be set up to administer this fund for the benefit of the construction workers.</li> <li>Constitute a Rural Sports Fund to support rural sport and talented rural sports men.</li> <li>Power bill arrears of all the Bhagya Jyothi and Kutira Jyothi households below poverty line pending as on March 31, 2006 will be waived subject to metering the connection.</li> <li>To establish better accountability proposal to regularise unauthorized irrigation pump sets which are utilising free power. The larger part of the cost will be borne by the State Government if the pump sets are metered.</li> <li>With the twin objective of reducing cost of power for prompt Gram Panchayats and to incentivise them to pay power dues in time, a 25 per cent power subsidy to Panchayats which pay their bills within due date.</li> </ul>	<ul style="list-style-type: none"> <li>Constitute an Expert Task Force to prepare a definite action plan for improving the collection of revenues, preventing revenue leakages and reducing non-plan expenditure by 5 per cent.</li> <li>Set up a Gender Budget Cell in the Finance Department to identify the quantum and resource allocation and expenditure for women and proper translation of policy commitments.</li> <li>Constitute a "Committee of Agricultural Experts" to undertake a comprehensive study of the agricultural systems and make recommendations on reorienting and modernization of agriculture.</li> <li>Constitute an Expert Committee for effective management of temples under the administrative control of Endowments Department.</li> <li>Constitute 'Karnataka Samskruti Samrakshana Pradhikara' for renovation and protection of heritage temples.</li> <li>Establish a separate Corporation "Karnataka Scheduled Tribes Development Corporation" for providing loan facilities to SCs/STs.</li> <li>Create a High Level Committee involving experts to closely watch the progress of Minor Irrigation works.</li> <li>A new Industrial Policy would be announced which would highlight the road map for industrial development for the period 2006-2011.</li> </ul>	<ul style="list-style-type: none"> <li>'Pancha Sutra' programme for accelerated growth in agriculture which includes measures to protect and improve soil health, conservation of natural resources, timely availability of credit, post harvest processing and transfer of technology from lab to land.</li> <li>Launch 'Suvarna Krishi Honda' programme wherein efforts to create 50,000 farm ponds in the lands of small and marginal farmers.</li> <li>Establish at Shimoga an advanced centre for research on Organic Farming.</li> <li>Propose to start a new Government Veterinary College.</li> <li>Open new hostels for SCs, STs and Backward Classes.</li> <li>Introduce a scheme of differential interest in order to ensure that SC and ST communities get development loans at lower interest rates. KSFC will provide loans at 4 per cent.</li> <li>Introduce a new scheme Suvarna Suraksha to extend health insurance facility to all the landless agricultural labourers below the poverty line.</li> <li>Provide a bicycle to all girls from families below the poverty line who have enrolled for eight standard for their smooth journey to and from school.</li> <li>In view of the emerging demand for higher education</li> </ul>



**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<ul style="list-style-type: none"> <li>Exempt entry tax on crude oil used in the manufacture of petroleum products exported.</li> <li>Discontinue additional fee for Indian Made Liquor licensees for sale of foreign liquor imported from outside India.</li> </ul>	<ul style="list-style-type: none"> <li>Bangalore Metropolitan Parking Authority will be created to plan and develop vehicle parking lots in Bangalore.</li> <li>Constitute expert committees to ensure proper utilization of resources in the area of irrigation, infrastructure, health, education and other sectors.</li> </ul>	<ul style="list-style-type: none"> <li>establish Government First Grade colleges in seven districts and Kanakapura and Kurgod.</li> <li>Devised a new programme "Bhagya Lakshmi" under which a new born girl will receive Rs.10,000 which can be drawn with interest with attaining the age of 18 years.</li> <li>Institute Hoysala Showrya Prasashthi for boys and Keladi Chennamma Prasashthi for girls to recognize bravery among children under 15 years.</li> <li>Establish "Driving Testing Tracks" in all districts for RTO offices which have inadequate space.</li> <li>Establish 25 layouts across the State with emphasis on backward areas for tiny sector industries.</li> <li>Launch a comprehensive scheme "Reshma Varadana Yojane" to provide much-needed fillip to sericulture sector.</li> <li>Take up an ambitious project called 'B-TRAC 2010' aimed at significant reduction in traffic congestion by adopting most modern technologies, modernisation of traffic police and enforcement of automation.</li> </ul>
<b>13. Kerala</b>	<ul style="list-style-type: none"> <li>Implement the Pay Revision Commission Report fully.</li> <li>Impose strict control over creation of new posts.</li> <li>Amend existing Kerala Fiscal Responsibility Act and the Kerala Ceiling on Government Guarantees Act.</li> </ul>	<ul style="list-style-type: none"> <li>Agricultural Debt Relief Commission will be set up to give proposals to Government and financial institutions regarding debt relief.</li> <li>Agricultural Commission will be set up to make proposals to Government regarding measures to increase investment in the agricultural</li> </ul>	<ul style="list-style-type: none"> <li>Purchase price scheme for coir will be introduced.</li> <li>Sustainable Urban Development Project will be implemented from the current year.</li> <li>A State level Special Cell will be formed with no proposals being submitted to the National Urban Renewal Mission.</li> </ul>

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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<ul style="list-style-type: none"> <li>• Lotteries to be used to incentivise consumers to insist on bills.</li> <li>• Input tax credit will now be denied to dealers where it is found that the dealer had fixed the selling price taking into account the tax paid on inputs also.</li> <li>• Propose to make an explicit provision to disallow input tax credit on goods included in the negative list of capital goods.</li> <li>• Propose to make explicit provision for advance collection of tax on evasion-prone commodities.</li> <li>• Propose to create a new schedule of goods taxable at 20 per cent, and include within this schedule this year consumer durables for household use.</li> <li>• Propose an annual cess on acreage basis on rubber. The revenue so obtained will be set apart for a price stabilisation fund. Discussion on details with rubber cultivators for giving shape to an appropriate scheme.</li> <li>• Propose to impose a Luxury Tax of 5 per cent on the income of cable operators.</li> <li>• Propose to waive tax on bunkering of foreign-going vessels to encourage the activity but with a levy of 0.5 per cent charge on this activity.</li> </ul>	<ul style="list-style-type: none"> <li>• sector and fixing floor price crop procurement.</li> <li>• A special cell shall be constituted for monitoring NABARD loans.</li> <li>• Public Enterprises Selection Board will be formed to professionalise the management of public enterprises.</li> <li>• Set up District Level Grievance Cells to sort out problems of the trading community. There will also be a State Level Committee to attend to major issues.</li> <li>• Propose to bring a legislation for the protection of depositors.</li> <li>• Efforts will be taken in consultation with the Chief Justice of the High Court to get a Special Bench constituted for the disposal of the cases of tax on priority basis.</li> </ul>	<ul style="list-style-type: none"> <li>• Urgent steps will be taken to establish one more IIT in the State.</li> <li>• An environmental Restoration Project will be formulated giving emphasis to the Kuttanad area under Vembanad Lake region.</li> <li>• For the promotion of Mappila Art, a special centre would be started at "Moinkutty Vydyer Memorial Centre".</li> </ul>
<b>14. Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>• Starting the practices of 'Outcome Budget' to assess the effectiveness of the allocated expenditures under various plan schemes of the State.</li> <li>• Decision to implement VAT in the State with effect from April 1, 2006.</li> </ul>	<ul style="list-style-type: none"> <li>• Recurring losses making Madhya Pradesh Road Transport Corporation to be closed in the State.</li> </ul>	<ul style="list-style-type: none"> <li>• Decision to set up Agriculture Commission for getting recommendations towards suitable policy, programme and remedies for developing agriculture sector of the State.</li> <li>• Decided to extend Deen Dayal Antyoday Scheme to all people living below the poverty line.</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
			<ul style="list-style-type: none"> <li>Madhya Pradesh Rural Employment Guarantee Scheme has been implemented in the State.</li> </ul>
15. Maharashtra	<ul style="list-style-type: none"> <li>From the year 2006-07, link outlays with outcomes at least for certain flagship schemes belonging to 12 departments on a pilot basis.</li> <li>Set up a fund named the Urja Ankur Nidhi to create a conducive environment for investment in Non-conventional energy power projects through public and private partnerships.</li> <li>Relief in the form of financial assistance of Rs. 1,000 per hectare upto 2 hectare in cash to all cotton growing farmers in the State has been sanctioned.</li> <li>A new Bill to levy tax on lottery tickets will be prepared and introduced in the Legislature.</li> <li>Introduce registration of all Deposits of Title Deeds in order to protect the interests of the banks and of the citizens.</li> <li>Exempt the stamp duty on record of transactions relating to sale and purchase of securities by brokers and investors residing outside Maharashtra.</li> <li>Exempt the duty on sale or purchase of Government securities when the transaction is on a principal to principal basis.</li> <li>Propose to operationalise the computerised Stamp Duty Administration System (C-SAS) to prevent the circulation of bogus stamps and to cope with periodic shortage of stamps.</li> </ul>	<ul style="list-style-type: none"> <li>Propose to set up a Study Group to review all non tax registrations and licenses required by the industry, trade or professions under different acts, rules and regulations.</li> <li>Propose to set up a small Group to review all non plan schemes this year with a view to redirect the Government spending to achieve better outcomes.</li> <li>Proposing to announce investor friendly policies to boost industrial investment and to promote creation of state of art physical and social infrastructure.</li> <li>A High Power Committee under the Chairmanship of the Chief Secretary has been constituted to decide customised packages for information technology within the limits approved by Cabinet.</li> <li>Establish Maharashtra Human Development Mission in order to reduce this disparity by concentrating efforts and creating additional facilities in health and education sectors and for improving per capita incomes in the districts with low Human Development Index.</li> </ul>	<ul style="list-style-type: none"> <li>Involve women's Self Help Groups and Mahila Mandals in the supply of supplementary nutrition at <i>anganwadies</i> under the Integrated Child Development Services Scheme.</li> <li>Implement a special scheme for cotton growers of the Vidarbha region which proposes to refund capital formation fund formed under cotton monopoly scheme to the farmers with interest.</li> <li>Provide scholarships to the economically backward class students.</li> <li>A special scheme will be drafted for Pardhi tribe which will include provision of land, construction of houses, and ensuing special education facility to their children thereby bringing them in the mainstream of the society.</li> <li>Various schemes will be undertaken to increase forest and tree cover in the State.</li> <li>Proposed to extend a special package for Sindhudurg district in the forthcoming Tourism Policy.</li> </ul>

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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<ul style="list-style-type: none"> <li>Increase rates for water for irrigation and non-irrigation purpose.</li> </ul>		
<b>16. Manipur</b>	<ul style="list-style-type: none"> <li>Computerisation of 6 treasuries with the help of NIC to effectively monitor the flow of resources and expenditure.</li> <li>Revamp the system of financial audit by re-organisation of Local Fund Audit and accounting wings of other departments.</li> </ul>	<ul style="list-style-type: none"> <li>Legislation of Indian Electricity (Manipur Amendment) Bill 2006 to provide for penal action on power theft and power related offences.</li> </ul>	<ul style="list-style-type: none"> <li>Construction of ITI at Ukhrul.</li> <li>Set up a Higher Secondary school at Senapati.</li> </ul>
<b>17. Meghalaya</b>	<ul style="list-style-type: none"> <li>Realize minimal water rates from the beneficiaries of the command areas through the Water Users' Associations and entrust them with the maintenance and operation of the projects.</li> <li>Proposed to introduce registration fees in a few select veterinary hospitals.</li> <li>Strengthen and streamline the existing tax and non-tax revenue collection with emphasis on plugging leakages and loopholes in the system.</li> <li>Adequate measures for recovery of dues receivable by the State Government.</li> <li>Examine the feasibility of introducing new levies and appropriations as admissible under law to generate additional resources.</li> </ul>	<ul style="list-style-type: none"> <li>An Action Plan for the revival of cooperative credit structure is expected to be implemented in this year.</li> </ul>	<ul style="list-style-type: none"> <li>Proposal for electrification of 160 villages through Non-Conventional Energy Sources.</li> <li>Project for sustainability of water sources of river 'Umiew' for Greater Shillong WSS including construction of 8 silt detention dams.</li> </ul>
<b>18. Mizoram</b>	<ul style="list-style-type: none"> <li>Assessment of water charges based on meter reading.</li> <li>Imposition of tolls on roads and bridges.</li> <li>Collection of water cess in selected areas on minor irrigation.</li> </ul>		
<b>19. Nagaland</b>		<ul style="list-style-type: none"> <li>Create a new Department for Development of Under Developed Areas to bridge</li> </ul>	<ul style="list-style-type: none"> <li>Setting up a Central Horticultural Institute, first of its kind in Nagaland.</li> </ul>

**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
		<p>the gap between the less developed and more developed areas.</p> <ul style="list-style-type: none"> <li>• Framed the Nagaland Coal Policy 2006 and Nagaland Coal Mining Rules 2006 to see that vast mineral resources are properly developed and exploited for the benefit of the people.</li> <li>• The draft Nagaland State Policy for Empowerment of Women is under consideration.</li> <li>• A State Commission for Women is being set up to safeguard women's right and promote their empowerment.</li> </ul>	<ul style="list-style-type: none"> <li>• Tuli Paper Mill will be revived with the 'in principle' approval of Planning Commission.</li> <li>• Two projects of Integrated Infrastructural Development Centres in Kohima and Mokokchung districts will be implemented.</li> <li>• Recognising the need for a more diverse range of academic courses having employment potential for the youth, two Universities will be set up in the State - Institute of Chartered Financial Analysts of India (Nagaland) University and Global Open (Nagaland) University.</li> </ul>
<b>20. Orissa</b>	<ul style="list-style-type: none"> <li>• Complete incomplete projects on priority basis.</li> </ul>		<ul style="list-style-type: none"> <li>• "Navjyoti", new programme to be implemented through Child Death Reduction Mission.</li> </ul>
<b>21. Punjab</b>	<ul style="list-style-type: none"> <li>• Raise bonds through PSIDC for the payment of subsidy in 3-4 years under the Industrial Policy to promoters of industry during 1997-2002 .</li> <li>• In the process of consultation with Urban Local Bodies to finalise modaties to do away with octroi and alternative sources of revenue sources.</li> <li>• Recovery of interest free loans of the Department of Industries where due to get full waiver of penal interest.</li> <li>• Special concessions for one year to attract new super mega manufacturing units with a minimum investment of Rs.1000 crore.</li> <li>• Free power for agriculture pumping sets since September 2005 to provide relief to farmers facing stagnant prices for their output and increase in input costs.</li> <li>• Enhance the entitlement of</li> </ul>	<ul style="list-style-type: none"> <li>• Set up the Punjab Rural Business Hub Council to identify locations and product profiles for hubs.</li> <li>• Will finalise the Textile Policy for development of cotton processing and cotton textiles.</li> <li>• Government of India has announced a Rehabilitation package for the victims of 1984 riots.</li> <li>• A State Road Safety Council headed by the Hon'ble Chief Minister will take care of the requirements of road safety.</li> <li>• Set up a State Pay Commission for reviewing the Scales of Pay and Emoluments of its employees and hence will be announcing the composition of the Fifth Punjab Pay Commission and its terms of reference.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement an Agricultural Renewal Programme for small farmers with the components of commercial dairy, commercial poultry, fishery units and vegetable production.</li> <li>• A new scheme for grants to new and existing <i>Gau-shalas</i> to rehabilitate stray cattle.</li> <li>• Externally aided Forestry Development Project for the preservation of forests.</li> <li>• Introduction of participation of users in water management so as to improve efficiency of water usage and maintenance of assets.</li> <li>• Set up 6 rural business hubs in collaboration with Industrial Association, Financial Institutions and <i>Panchayats</i>.</li> <li>• A World Bank Project for Rural Water Supply and Environment Sanitation will be launched.</li> <li>• Constitute a new district with headquarters at S.A.S. Nagar</li> </ul>

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**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<p>free domestic power to Scheduled Caste families from 50 units to 200 units per month. Again, PSEB is being compensated by the State Government for this loss.</p> <ul style="list-style-type: none"> <li>Set up a dedicated Road Maintenance Fund with an outlay per annum for the next 4 years upto 2009-10, after which the allocation will be reviewed. This Fund will be utilized to improve the system of maintenance of State Roads by shifting to performance-based maintenance contracts for long periods of 5 to 10 years.</li> </ul>		<p>and develop Greater Mohali as a world class city.</p> <ul style="list-style-type: none"> <li>Setting up of a 'Tourist Centre' at Amritsar in collaboration with the International Youth Hostels Association and Improvement Trust, Amritsar.</li> <li>Set up 'Rajiv Gandhi National University of Law' in Punjab.</li> <li>An Education Commission will be set up to recommend improvements at all levels of education.</li> <li>New schemes for the control of Hepatitis-B and Dengu fever are proposed.</li> <li>A NABARD financed scheme for 150 mobile dispensaries and 150 mobile veterinary care vans will be implemented.</li> <li>Set up a village knowledge centre in about 300 villages in the State</li> </ul>
<b>22. Rajasthan</b>	<ul style="list-style-type: none"> <li>Bringing more Departments under the purview of Gender Budgeting and Auditing.</li> <li>Decision to start practices of 'Outcome Budget' to assess the effectiveness of the allocated expenditures under various plan schemes of the State.</li> <li>Proposal to implement VAT in the State with effect from April 1, 2006.</li> <li>Proposal to exempt captive power generation from paying of duties on electricity to encourage industries in the State.</li> <li>Proposal to implement 'Green Tax' on old vehicles to control air pollution and also discourage their use in the State.</li> </ul>	<ul style="list-style-type: none"> <li>The Rajasthan Regulation and Control of the Development and Management of Ground Water Bill, 2006 to be put up in the Assembly to have control and also to have appropriate use of underground water in the State.</li> </ul>	<ul style="list-style-type: none"> <li>Setting-up of Monitoring Unit for better administrative management towards Mid-day Meal Scheme and accordingly separate Directorate will also be set up in this regard.</li> <li>Heritage Protection and Promotion Board to be set up for the safeguard of buildings/monuments of historic importance in the State.</li> <li>Emphasis on developing infrastructures in the State through public-private partnership approach.</li> <li>Rajasthan Water Initiative to be set up to have comprehensive use of water resources and also developing technique for better water management.</li> </ul>
<b>23. Sikkim</b>	<ul style="list-style-type: none"> <li>To ease the fiscal strain there would be a blanket ban on</li> </ul>	<ul style="list-style-type: none"> <li>Initiate the process of regular studies, monitoring and</li> </ul>	<ul style="list-style-type: none"> <li>Flagging off of a tourism circuit venture from Gangtok</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
	<p>extension of services of retiring employees in the State.</p> <ul style="list-style-type: none"> <li>Do away with all the vacated posts so that the size of the Government and the expenditure therein would be reduced.</li> <li>To promote the exercise of exchanging knowledge and ideas, a "Sikkim Performance Audit Fund" will be formed which will be managed by the Information and Public Relations Department.</li> <li>To create a crucial mass of public intellectuals establishment of "Baudhik Unnati Rashi" (Intellectual Progress Fund). This can be used preferably by the younger generation Sikkimese for acquiring advanced knowledge both within the country and outside.</li> <li>In order to bring technology to the forefront, set up of a pool of fund namely Praudyogiki Vikash Bhandar (Technology Development House) which would help individuals and institutions to explore, find, test and disseminate the technology which are useful for the Sikkimese development process.</li> <li>10 per cent deduction in the non-plan expenditure and stringent austerity measures on all Government spending.</li> <li>Increased vigilance to check economic leakages in various forms and levying of taxes on certain set of services and commodities.</li> <li>Concurrent measures will be taken to introduce user charges duly ensuring high standards of quality in the delivery of services.</li> </ul>	<p>evaluation by experts through a special window "Paryatan Prabhav Addhyayan" (Tourism Impact Study).</p> <ul style="list-style-type: none"> <li>The Draft Municipal Bill is being finalised.</li> </ul>	<p>connecting all the major Buddhist destinations in India and neighbouring countries.</p> <ul style="list-style-type: none"> <li>Set up a Special Economic Zone in Sikkim with all the facilities and amenities for export manufacturing units and a dry port.</li> <li>Taking a new initiative to set up food processing units in the State.</li> </ul>



State Finances : A Study of Budgets of 2006-07

**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
<b>24. Tamil Nadu</b>	<ul style="list-style-type: none"> <li>• Taken over the entire debt liability of Rs.1,668 crores owed by the Cooperative Banks to NABARD.</li> <li>• The interest rate on crop loans which was 9 per cent till last year will be brought down to 7 per cent from the current kuruvai season. The loss to the Cooperative Banks due to this 2 per cent interest reduction will be met by the Government.</li> <li>• Distribution of rice to all the family card holders at Rs.2 per kg., which is the lowest price of rice issued under Public Distribution System in the entire country. The food subsidy would be Rs.1,950 crore.</li> <li>• Future vacancies of teaching posts in Government and Government aided schools will be filled up only on time scale of pay.</li> <li>• Special concessions will be granted to companies that come forward to establish factories in Tamil Nadu for the manufacture of computers.</li> <li>• The scheme of free distribution of Colour Television sets to the households not having Colour Television sets will be commenced.</li> <li>• Power will henceforth be supplied free of cost to 2.4 lakh agricultural connections given under the self financing scheme.</li> <li>• Proposed to obtain a loan assistance of US \$ 70 million from KfW a financial institution of the Government of Germany to improve the urban infrastructure facilities.</li> <li>• Free power supply up to 100 units bi-monthly will be given to handloom weavers who are having their own worksheds and are engaged</li> </ul>	<ul style="list-style-type: none"> <li>• Constitute the Third Police Commission to redress the grievances of the Policemen and for the rejuvenation of the Police Department.</li> <li>• A new industrial policy will be announced in the current year itself in consultation with the associations of industry and commerce.</li> <li>• To ensure hassle free growth of industries, a Special Task Force will be constituted under the chairmanship of the Chief Minister, with the participation of the representatives of industry and commerce associations.</li> <li>• Evolve a new policy on Information Technology.</li> <li>• In order to attract large investments in the Information Technology sector, a State Information Technology Task Force comprising of representatives of Information Technology sector will be constituted to identify the infrastructural requirements.</li> <li>• Committee of officials has been constituted to advise on the criteria for determination of industrially backward areas for capital subsidy to be granted to industries established in industrially backward areas.</li> <li>• Tiruppur Municipality will be upgraded as Tiruppur Municipal Corporation.</li> <li>• Nine Welfare Boards for the unorganised labourers would be formed which provide social security and welfare schemes for them.</li> <li>• A permanent Committee of sociologists will be formed to advise the Government for implementation of Social Reform policies.</li> </ul>	<ul style="list-style-type: none"> <li>• To eliminate post harvest loss and ensure remunerative prices to the farmers, three Terminal Markets having all facilities such as world class collection centres, pre-cooling equipments, sorting and treatment facilities and electronic auction will be established at Chennai, Coimbatore and Madurai.</li> <li>• Marketing infrastructure and cold storage facilities will be created for onion, mangoes, grapes to enable exports of these farm produce.</li> <li>• The Poramboke wastelands of the Government will be developed into cultivable lands and distributed to poor landless farmers two acres each.</li> <li>• A laboratory to study the avian diseases will be constructed in the Veterinary College and Research Institute at Namakkal. Animal disease intelligence units will be established in Nagapattinam, Karur, Virudhunagar and Krishnagiri Districts.</li> <li>• A Multidisciplinary project unit has been formed to expedite implementation of the Irrigated Agriculture Modernisation and Water Resources Management Project</li> <li>• Necessary action will be initiated to take up a scheme with financial assistance from the Central Government and NABARD for flood protection works to prevent inundation of houses in low lying areas of Chennai City during rainy season and ensure free flow of storm water to the sea.</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
	<p>in weaving. Similarly free power supply up to 500 units bi-monthly will be given to the powerloom weavers who run their own powerlooms.</p> <ul style="list-style-type: none"> <li>• Monthly financial assistance will be given to the educated youth who have not been employed even after completion of five years from the date of registration in the employment exchange.</li> <li>• Increase the limit of quantity of diesel exempted from sales tax for fishermen.</li> <li>• A Special State Assistance Scheme to enable more number of people belonging to the Adi Dravidar and Tribal Communities get benefit under income generation schemes.</li> <li>• To encourage the film industry and promotion of Tamil language, full exemption from entertainment tax will be given to new films if the film is named in Tamil</li> <li>• Steps to complete the filling up of vacant posts in all Government Departments within a specific time limit.</li> <li>• To make appointment on compassionate grounds in Government departments while priority will be given to the legal heirs of Government employees.</li> <li>• With a view to motivating Government employees and teachers, the benefits of Bonus, Special Adhoc Bonus and Pongal Gift will be granted again during the coming Pongal festival of the current financial year.</li> <li>• With 5th Pay Commission being implemented in respect of Government employees who are in service on 1.8.2006 and those employees who retire subsequently, the balance pay</li> </ul>	<ul style="list-style-type: none"> <li>• An Administrative Reforms Committee comprising of experts from various fields will be constituted to make recommendations for removing red tapeism.</li> </ul>	<ul style="list-style-type: none"> <li>• The Scheme of issue of Community Certificate, Nativity Certificate and Income Certificate of the family to the students leaving the 10th and 12th standards.</li> <li>• Establish two technical Universities on the lines of Anna University in Chennai, one at Tiruchi and another at Coimbatore. Two Arts and Science colleges will be established at Valparai in Coimbatore District and Mettur in Salem District for the development of educationally backward areas.</li> <li>• A Centre for Educational Research will be established in Madurai Kamarajar University.</li> <li>• To make available the MRI Scan facility throughout the State for diagnosis of ailments, MRI Scan Centres will be established in the Government hospitals at Tirunelveli, Thanjavur, Tiruchi, Coimbatore and Vellore</li> <li>• New Government medical colleges will be started in districts that are not having medical colleges.</li> <li>• Create an "Industrial Corridor of Excellence" in the State. Industrial parks, special economic zones, information technology parks and integrated townships will be formed along this special corridor which will be connected to airports and seaports through express highways and railway lines.</li> <li>• Considering the increasing demand for housing and basic amenities in Chennai, Satellite towns near Chennai</li> </ul>

State Finances : A Study of Budgets of 2006-07

**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<p>revision arrears will be paid in three equal annual instalments in cash commencing from this financial year.</p> <ul style="list-style-type: none"> <li>• Qualifying service for full pension will be reduced from 33 years to 30 years.</li> <li>• Pension shall be determined based on 50 per cent of pay last drawn by the Government employees or 50 per cent of the average pay of last 10 months of service whichever is higher instead of calculation of pension based on 50 per cent of average pay of last 10 months of service alone.</li> <li>• Proposal to introduce the system of Value Added Tax in the State with effect from 1st January, 2007.</li> <li>• Traders buying and selling within the State will have a threshold limit of Rs.10 lakhs for exemption from registration and payment of tax under the State Act.</li> <li>• Exemption of sales tax on pulses and oil.</li> <li>• To benefit thousands of small tea growers and manufacturers in the State, the rate of General Sales tax will be reduced from the present 8 per cent to 4 per cent and Central Sales Tax 4 per cent to 2 per cent. Levy of Additional tax and surcharge will also be exempted on sales effected at these auction centres.</li> <li>• The industrial incentive of refund of 90 per cent of the tax would be extended to the period from 13.05.2002 to 03.04.2005 by way of waiver.</li> <li>• Farmers and tiny entrepreneurs would be exempt from payment of stamp</li> </ul>		<p>have been proposed.</p> <ul style="list-style-type: none"> <li>• Works on a major scheme of bringing Cauvery water to solve the persistent drinking water problem of many years in the villages and cities in Ramanathapuram District will be commenced this year.</li> <li>• The special scheme for maternity assistance providing a total financial assistance for a total period of 6 months covering 3 months of prenatal period and 3 months of antenatal period will be implemented. This will help poor pregnant women get nutritious food and also compensate the loss in their income during pregnancy.</li> <li>• A new fishing harbour will be constructed at Colachel in Kanniyakumari district.</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
	<p>duty on mortgaged/pledged documents.</p> <ul style="list-style-type: none"> <li>Exempt from sales tax several commodities such as yarn, sambirani, fly ash.</li> <li>Re-sale tax will be abolished from 1st January, 2007.</li> </ul>		
<b>25. Tripura</b>	<ul style="list-style-type: none"> <li>Government will take steps to consider providing of regular scale to the Fixed-pay employees.</li> <li>An outcome statement reflecting significant achievements and utilisation of the outlay would be monitored by SW&amp;SE Department to facilitate inclusion of same in the Budget document of the subsequent financial years.</li> <li>For maintenance of buildings, a policy decision has been taken to provide fund in the Budget of respective Departments.</li> <li>Grant of Stipend and Dr. B.R. Ambedkar Memorial Award to more than 48,000 SC students, 50,000 OBC students and 8,800 students belonging to religious minority groups.</li> <li>At least 200 minority girl students shall be given Special Incentive Award to encourage them to carry on their education.</li> <li>Introduce credit linked schemes in collaboration with NSFDC to help families generate reasonable income on a sustained basis.</li> <li>Provide pension of Rs.1,000/- per month to all persons of BPL category who have lost their 100 per cent eye sight.</li> <li>Discontinuation of providing grant from the Ministry for running Border Area Project</li> </ul>	<ul style="list-style-type: none"> <li>Constitution of Secretaries' Committee to examine related issues and give its recommendations on disparity in the rate of wages/remuneration paid to different category of part-time, Fixed-pay, DRW, etc. workers.</li> <li>Perspective plan of Horticulture includes several important programmes drawn up for the year 2006-07, such as, Expansion of area under Horti crop, Stepping up use of Vermin Compost, Procurement &amp; supply of elite planting materials, encouraging mushroom cultivation, orchids and other higher value items, development of infrastructure for training-cum-demonstration.</li> <li>To bring Administration nearer to the people, Government has decided to set up two new Sub Divisions, one at Santirbazar and another at Teliamura.</li> <li>To make the system more transparent it was decided to settle all retail vends of Foreign and Country Liquor shops through tender method.</li> </ul>	<ul style="list-style-type: none"> <li>A new initiative has been taken in the name of EDUSAT under which live telecast of teacher training programme and coaching of students will be made from SCERT, Agartala through Satellite for 50 Schools.</li> <li>Implementation of Special Development Packages for SC, OBC and RM declared by the Government.</li> <li>Ensure providing safe and quality drinking water to entire rural population, a master plan has been submitted to the Central Government for funding.</li> <li>Steps have been taken to engage agency for preparation of required Master Plan for Agartala town.</li> </ul>

State Finances : A Study of Budgets of 2006-07

**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<p>managed by the Social Welfare Board, the State Government has taken over the financial responsibility for running the same.</p> <ul style="list-style-type: none"> <li>To have an improved system of transparency and accountability and set up a separate unit in the establishment AG for conduct of Audit of PRI's and Local Bodies.</li> </ul>		
<b>26. Uttarakhand</b>	<ul style="list-style-type: none"> <li>'Joint Venture Fund' has been set up to boost projects based on 'public-private partnership' concept in the State.</li> <li>Arrangement for cent per cent exemption in entertainment tax for setting up new multiplexes and cinema halls for the next 5 years has been made in the State.</li> <li>'Ailment Fund' has been set up to give economic assistance to poor people to carry out their severe medical treatment.</li> <li>Commercial Tax Department, Transport Department, Treasures and Stamp and Registration Fee, are being computerised in order to simplify the system and also to make it transparent.</li> <li>Ceiling for exemption on Stamp Duty on Agriculture Loans has been raised to Rs.3.0 lakh from Rs.1.0 lakh.</li> </ul>	<ul style="list-style-type: none"> <li>Action towards preparation of 'Gender Budgeting' is being initiated in the State.</li> <li>'Administrative Reform Commission' has been set up to strengthen administrative and general management in the State.</li> <li>'Right to Information Commission' has been constituted to bring transparency in the administrative system.</li> <li>'Fiscal Management, Research and Analysis' unit would be set up in the State under the Finance Department towards strengthening financial management, efficacious use of resources, development of treasuries and networking, pension planning, etc.</li> </ul>	<ul style="list-style-type: none"> <li>State Government has proposed to begin 'Uttarakhand Universal Employment Scheme' to mitigate the unemployment problem in the State.</li> <li>Government has started various schemes in the direction of social security/ medical insurance (<i>i.e., Jan Shri</i>) for people living below the poverty line.</li> <li>'Tea Development Board' has been set up to tap tea cultivation potential of the State.</li> </ul>
<b>27. Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>Decision to provide unemployment allowances to unemployed youth having graduation or post-graduation degree and registered in the</li> </ul>	<ul style="list-style-type: none"> <li>Setting up of Settlement Advisory Committee to recommend modus operandi for transparency in the recovery of commercial taxes, electricity duties, fees, etc. due to various Departments by</li> </ul>	<ul style="list-style-type: none"> <li>Decision to implement National Rural Employment Guarantee Scheme in the State.</li> <li>Digitalisation of information relating to various</li> </ul>

## Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)

State	Fiscal	Institutional	Sectoral
	Employment Exchanges of the State.	way of waving of interest and penalty.	Departments under Right to Information Act, 2005.
<b>28. West Bengal</b>	<ul style="list-style-type: none"> <li>• Create a special fund for the purpose of modernisation of jute industries and diversification of jute products.</li> <li>• Propose significant tax relief for these industries for the revival of jute and tea industries.</li> <li>• Propose to create a special fund to assist students coming from poor families in pursuing higher education.</li> <li>• In view of the large number of cases pending before the West Bengal Appellate and Revisional Board, proposed to empower, for a limited period, the Special Commissioners and Additional Commissioners of Commercial Taxes to hear and dispose of such cases.</li> <li>• Give dealers another opportunity for settlement of disputes. Dealers who have filed or will file appeals or revisions between April 1, 2003 and August 31, 2006 will now be able to settle the disputes by paying 40 per cent of the disputed tax and 5 per cent of the disputed interest and penalty.</li> <li>• Propose to give the enrolled persons an option to make payment of this tax for a block of years at a time instead of one year.</li> <li>• Propose to exempt the tea industry from payment of agricultural income tax for three years with effect from April 1, 2006 and also introduce a scheme of settlement of dues on account of agricultural income tax payable by the tea</li> </ul>	<ul style="list-style-type: none"> <li>• Extend the 'Bangla Swanirbhar Karmasansthan Prakalpa', which is now applicable to urban areas, to the rural areas also.</li> <li>• A Consultative Committee headed by the Commissioner of Commercial Taxes has been set up at the headquarters of the Directorate of Commercial Taxes for regular interaction with the dealers. Similar Consultative Committees are proposed to be set up at Durgapur and Siliguri.</li> <li>• Introduce a new mechanism for settlement of certain types of disputes by setting up a Settlement Commission under which the Commission may settle a case within a period of three months from the date of receipt of an application in this regard from the dealer, on such terms and conditions as may be agreed upon between the Commission and the dealer and duly approved by the Government.</li> </ul>	<ul style="list-style-type: none"> <li>• There will be a special initiative to link animal husbandry programme undertaken by the self-help groups of women with the mid-day meal programme in the primary schools so as to include protein-rich diet in the mid-day meals.</li> <li>• To facilitate the setting up of clusters for small and medium industries in the districts, either directly or as joint ventures, allocate funds in favour of the West Bengal Small Industries Development Corporation.</li> <li>• Set up marketing and training centres in each district for assisting the beneficiaries of self-employment schemes and the self-help groups in training and marketing of their products.</li> <li>• Introduce Light Rapid Transit System for connecting Kolkata and the suburban area for the purpose of ensuring faster movement of traffic.</li> <li>• Propose to set up pre-primary education centres within the premises of at least one Sishu Siksha Kendra of each block through required expansion of infrastructure and engagement of Siksha Sahayikas.</li> <li>• Propose to upgrade all junior madrasahs to high madrasahs. At the same time, upgrade all Madhyamik Siksha Kendras of the State from junior high level to secondary level.</li> <li>• Propose to set up 30 new colleges in the current year</li> </ul>



State Finances : A Study of Budgets of 2006-07

**Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Contd.)**

State	Fiscal	Institutional	Sectoral
	<p>industry up to March 31, 2006.</p> <ul style="list-style-type: none"> <li>Reduce the rate of stamp duty on deeds of conveyance for transfer of immovable property to 6 per cent for municipal areas and 5 per cent for rural areas. At the same time, the additional stamp duty now being levied under the Calcutta Improvement Act, 1911 and the Howrah Improvement Act, 1956 will be withdrawn.</li> <li>Introduce luxury tax on hotels outside the Kolkata Metropolitan Planning Area.</li> <li>Reschedule and restructure the loans taken from the HUDCO and the West Bengal Infrastructure Development Finance Corporation after detailed interaction</li> </ul>		<p>and in these colleges, along with general education, emphasis will be given on introduction of engineering and management courses.</p>
<b>29. NCT Delhi</b>	<ul style="list-style-type: none"> <li>Propose to provide monthly unemployment allowance of Rs.350 to all physically handicapped persons of 18 years and above till they get job or engage in any self employment venture whichever is earlier.</li> <li>Reduce the rate of tax on LPG and ING to 4 per cent.</li> <li>Propose to reduce the rates of composition tax to 3 per cent in case goods are procured from outside Delhi provided no statutory forms under CST Act are used and 2.5 per cent if all the goods are procured from within Delhi.</li> <li>Propose to introduce a composition scheme for all such dealers exclusively dealing in drugs and medicines and having a turnover of less than Rs.1 crore.</li> </ul>	<ul style="list-style-type: none"> <li>Set up Delhi Integrated Multi Modal Transit System (DIMMTS), a new Special Purpose Vehicle (SPV), under the Companies Act.</li> <li>Government has proposed to create a Gender Study Chair at Indian Institute of Public Administration, Delhi so that more reform and improvement programmes may be formulated.</li> <li>A policy statement for adoption of Public-Private Partnership Approach (PPP) is proposed to be circulated for the guidance of Government Departments in this regard.</li> <li>For facilitating the implementation of schemes, the Government proposes to enhance the powers of Secretaries to accord sanctions for the projects/works and for incurring contingent expenditure.</li> </ul>	<ul style="list-style-type: none"> <li>Construction of five new foot-over-bridges with the provision of ramps and escalators on Ring Road and another fly-over at Mukerba Chowk.</li> <li>Projects for new roads and improvement on existing roads have been identified to make Delhi a world-class city.</li> <li>Two more new Inter State Bus Terminals (ISBT) will be set up at Dwarka and Narela on Build, Operate and Transfer (BOT) basis.</li> <li>For Disaster Management to be an integral part of the urban development process, prepare a Micro-zonation Plan through Department of Science &amp; Technology giving details of soil, land use, building structure and other infrastructure services provided in the respective zones and their status in the event of disaster.</li> </ul>



### Annex 1: Major Policy Initiatives of State Budgets 2006-07 (Concl'd.)

State	Fiscal	Institutional	Sectoral
	<ul style="list-style-type: none"> <li>• Propose to announce a composition scheme for bullion traders under which they will pay tax @ 0.1 per cent as against 1per cent.</li> <li>• Start charging stamp duty on General Power of Attorney (GPA) in cases where parties are not in blood relation to bring in further revenue.</li> <li>• Dispense with the use of stamp paper by dematerialisation and introduce the same.</li> <li>• In the process of formulating an Entertainment Policy aimed at encouraging and facilitating the holding of national/international events and cultural performances.</li> </ul>	<ul style="list-style-type: none"> <li>• The plan schemes being implemented exclusively for women welfare have been identified and included under Gender Budget 2006-07.</li> </ul>	<ul style="list-style-type: none"> <li>• The construction of new 500 bedded hospital at Dwarka, 500 bedded new ward block at GTB Hospital Shahdara, New hospital building at Ashok Vihar and Institute of ISM and Multi-Therapy Hospital at Khera Dabar will start.</li> <li>• Delhi State Cancer Institute is proposed to be set up by upgrading the Oncology Department of GTB Hospital as an autonomous Institute.</li> <li>• Construction of Integrated Institute of Technology and building for Ambedkar Institute of Technology will start.</li> <li>• TRANSCO will start work on setting up of two new 400 KV Grid sub-stations at Maharani Bagh and Mundka to meet the growing power demand.</li> <li>• Gas based combined Cycle Project of 330 MW capacity is proposed to be set up as Phase II of Pragati Power Station.</li> <li>• Delhi Pollution Control Committee is going to set up three Automatic Ambient Air Quality Monitoring Stations in Delhi.</li> <li>• Government proposes to develop a "Mini India Tourism and Cultural Park" in Delhi in consultation with experts.</li> <li>• Implement a Scheme for providing an amount of Rs.5,000 on birth of a girl child to the economically poor scheduled caste and non-SC parents also.</li> <li>• In the programme of Integrated Child Development Scheme (ICDS), local Mahila Mandals will be assigned preparation of cooked meals for distribution in the respective Anganwadi Centres.</li> </ul>

## Annex 2: Fiscal Responsibility Legislation of States

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
1. Year of Enactment	August, 2005	August, 2005	October, 2005	March, 2006	March, 2006	April, 2006	May, 2006
2. Gross Fiscal Deficit (GFD)	<ul style="list-style-type: none"> <li>3 per cent of GSDP.</li> </ul>	<ul style="list-style-type: none"> <li>3 per cent of GSDP by March 2009.</li> </ul>	<ul style="list-style-type: none"> <li>3 per cent of GSDP by March 2009.</li> <li>Reduce the ratio in each financial year.</li> </ul>	<ul style="list-style-type: none"> <li>3 per cent of GSDP by March 2010.</li> </ul>	<ul style="list-style-type: none"> <li>3 per cent of GSDP by 2008-09.</li> </ul>	<ul style="list-style-type: none"> <li>3 per cent of GSDP from 2008-09 onwards.</li> </ul>	<ul style="list-style-type: none"> <li>3 per cent of GSDP by March 2009.</li> <li>Reduce GFD/GSDP by 0.5 per cent in each financial year beginning April 2006.</li> </ul>
3. Revenue Deficit (RD)	<ul style="list-style-type: none"> <li>Strive to have revenue balance and remain revenue surplus.</li> </ul>	<ul style="list-style-type: none"> <li>Strive to have revenue balance and remain revenue surplus.</li> </ul>	<ul style="list-style-type: none"> <li>Nil by March 2009.</li> <li>Reduce the ratio in each financial year.</li> </ul>	<ul style="list-style-type: none"> <li>Nil by March 2009.</li> <li>Reduce RD/GSDP in each financial year.</li> </ul>	<ul style="list-style-type: none"> <li>Nil by 2008-09.</li> </ul>	<ul style="list-style-type: none"> <li>Nil by 2008-09.</li> </ul>	<ul style="list-style-type: none"> <li>Nil by March 2009.</li> <li>Reduce RD/RR by 1.5 per cent in each financial year from April 2006.</li> </ul>
4. Guarantees	<ul style="list-style-type: none"> <li>Limit the amount of outstanding guarantees as per the provisions of the Manipur Ceiling on State Government Guarantees Act, 2004.</li> </ul>	<ul style="list-style-type: none"> <li>Limit the amount of annual incremental risk weighted guarantees to 1 per cent of total revenue receipts or 1 per cent of GSDP in the year preceding the current year, whichever is lower.</li> </ul>	<ul style="list-style-type: none"> <li>Not to give any guarantee for any amount exceeding the limit stipulated under any rule or law of the State Government.</li> </ul>	<ul style="list-style-type: none"> <li>Will be conservative in giving guarantee.</li> </ul>	<ul style="list-style-type: none"> <li>Restrict issuing of guarantees except on selective basis.</li> </ul>	—	<ul style="list-style-type: none"> <li>Cap the total outstanding guarantees within the specified limit under the Goa State Guarantees Act, 1993.</li> </ul>

**Notes :** 1. Summary of Fiscal Responsibility Legislations (FRLs) for 16 States (viz., Karnataka, Kerala, Tamil Nadu, Punjab, Uttar Pradesh, Orissa, Maharashtra, Rajasthan, Assam, Gujarat, Himachal Pradesh, Haryana, Chhattisgarh, Madhya Pradesh, Tripura and Andhra Pradesh) were published in Annex 2 (Pages 79-88) of the 'State Finances - A Study of Budgets of 2005-06', last year.

2. Some of the States have amended their FRLs subsequently. This Annex is, however, based on the latest information available and may not reflect the amendments.

**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
5. Liabilities	–	<ul style="list-style-type: none"> <li>Total debt stock not exceed more than 40 per cent of the GSDP by March 2010.</li> </ul>	<ul style="list-style-type: none"> <li>Total outstanding liabilities not more than 25 per cent of the GSDP by March 2015.</li> </ul>	–	<ul style="list-style-type: none"> <li>Total outstanding liabilities on the consolidated fund not more than 28 per cent of the GSDP.</li> </ul>	–	<ul style="list-style-type: none"> <li>Total outstanding liabilities not more than 30 per cent of the GSDP by March 2009.</li> <li>Ratio of IP/RR not to exceed 20 per cent by March 2009.</li> </ul>
6. Expenditure	<ul style="list-style-type: none"> <li>Pursue expenditure policies that would provide impetus to growth, poverty reduction and improvement in human welfare.</li> <li>Follow a recruitment wage policy, in a manner such that the total salary bill relative to revenue expenditure net of interest payments and pensions does not exceed 35 per cent.</li> </ul>	<ul style="list-style-type: none"> <li>Pursue expenditure policies that would provide impetus to growth, poverty reduction and improvement in human welfare.</li> <li>Follow a recruitment and wage policy such that total salary bill relative to revenue expenditure net of interest payments and pensions does not exceed 61 per cent in any financial year.</li> </ul>	<ul style="list-style-type: none"> <li>Pursue expenditure policies that would provide impetus to growth, poverty reduction and improvement in human welfare.</li> <li>Manage expenditure consistent with the level of revenue generated.</li> <li>While adhering to the fiscal years, the State Government will give priority to protect those expenditure heads classified as 'High Priority Development Expenditure' in the MTFRP.</li> </ul>	<ul style="list-style-type: none"> <li>Pursue expenditure policies that would provide impetus to growth, poverty reduction and improvement in human welfare.</li> <li>Manage expenditure consistent with the level of revenue generated.</li> <li>While adhering to the fiscal years, the State Government will give priority to protect those expenditure heads classified as 'High Priority Development Expenditure' in the MTFRP.</li> </ul>	<ul style="list-style-type: none"> <li>Pursue expenditure policies that would provide impetus to growth, poverty reduction and improvement in human welfare.</li> <li>Manage expenditure in relation to its receipts potential.</li> <li>Efforts to contain non-plan expenditure.</li> <li>Reduce expenditure on wages and salaries of the Government.</li> </ul>	<ul style="list-style-type: none"> <li>Lay down norms for prioritisation of capital expenditure, pursue expenditure policies that would provide impetus to economic growth, poverty reduction and improvement in human welfare.</li> </ul>	<ul style="list-style-type: none"> <li>Manage expenditure consistent with the level of revenue generated.</li> </ul>
7. Medium Term Fiscal Plan (MTFP)	<ul style="list-style-type: none"> <li>The MTFP would include three years</li> </ul>	<ul style="list-style-type: none"> <li>The MTFP would include three years</li> </ul>	<ul style="list-style-type: none"> <li>The MTFP would include three years</li> </ul>	<ul style="list-style-type: none"> <li>The MTFP would include four year rolling</li> </ul>	<ul style="list-style-type: none"> <li>The MTFP would include three years</li> </ul>	<ul style="list-style-type: none"> <li>The MTFP would include three years</li> </ul>	<ul style="list-style-type: none"> <li>The MTFP would include multi-years</li> </ul>

**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
	rolling targets for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ the use of capital receipts for generating productive assets.</li> <li>▫ the estimated yearly pension liabilities worked out on actuarial basis for the next ten years.</li> </ul> </li> </ul>	rolling targets for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ the use of capital receipts for generating productive assets.</li> <li>▫ the estimated yearly pension liabilities worked out on actuarial basis.</li> </ul> </li> </ul>	rolling target for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ the use of capital receipts for generating productive assets.</li> </ul> </li> <li>• The MTFP shall, <i>inter alia</i>, contain-                             <ul style="list-style-type: none"> <li>▫ the strategic priorities of the Government in the fiscal matters for the ensuing financial year.</li> <li>▫ Medium term fiscal objectives.</li> <li>▫ Evaluation of the performance of the prescribed fiscal indicators in the previous year <i>vis-à-vis</i> targets .</li> <li>▫ Policies of the Government for</li> </ul> </li> </ul>	target for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ the use of capital receipts for generating productive assets.</li> </ul> </li> <li>• The MTFP shall, <i>inter alia</i>, contain-                             <ul style="list-style-type: none"> <li>▫ the strategic priorities of the Government in the fiscal matters for the ensuing financial year.</li> <li>▫ Medium term fiscal objectives.</li> <li>▫ Evaluation of the performance of the prescribed fiscal indicators in the previous year <i>vis-à-vis</i> targets .</li> <li>▫ Policies of the Government for</li> </ul> </li> </ul>	rolling targets for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ the use of capital receipts for generating productive assets.</li> </ul> </li> <li>▫ the estimated yearly pension liabilities for the next ten years on the basis of trend growth rate.</li> </ul>	rolling targets for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ the use of capital receipts, including borrowings for generating productive assets.</li> <li>▫ the estimated yearly pension liabilities worked out on actuarial basis for the next ten years.</li> </ul> </li> </ul>	rolling target for the prescribed fiscal indicators. <ul style="list-style-type: none"> <li>• Assessment of sustainability relating to                             <ul style="list-style-type: none"> <li>▫ the balance between revenue receipts and revenue expenditure</li> <li>▫ The use of capital receipts for generating productive assets.</li> <li>• The MTFP shall, <i>inter alia</i>, contain-                                     <ul style="list-style-type: none"> <li>▫ Medium term fiscal objectives.</li> <li>▫ Evaluation of the performance of the prescribed fiscal indicators in the previous year <i>vis-à-vis</i> targets.</li> <li>▫ Policies of the Government for the ensuing year relating to taxation, expenditure, borrowing and other liabilities.</li> </ul> </li> </ul> </li> </ul>

**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
			the ensuing year relating to taxation, expenditure, borrowing and other liabilities.	the ensuing year relating to taxation, expenditure, borrowing and other liabilities.			<ul style="list-style-type: none"> <li>The strategic priorities of the Government in the fiscal matters for the ensuing financial year.</li> </ul>
8. Compliance	<ul style="list-style-type: none"> <li>Quarterly review of the trend in receipts and expenditure in relation to the budget estimates.</li> <li>May set up an independent agency to review the compliance provisions of this Act.</li> <li>Whenever there is a shortfall in revenue or excess of expenditure over targets, appropriate measures to be taken for increasing revenue and/or reducing expenditure.</li> <li>A statement in both Houses for any measure proposed in the course of the</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly review of the trend in receipts and expenditure in relation to the budget estimates.</li> <li>May set up an independent agency to review the compliance provisions of this Act.</li> <li>Whenever there is a shortfall in revenue or excess of expenditure over targets, appropriate measures to be taken for increasing revenue and/or reducing expenditure.</li> <li>A statement in both Houses for any measure proposed in the course of the</li> </ul>	<ul style="list-style-type: none"> <li>Half-yearly review of the trend in receipts and expenditure in relation to the budget estimates along with remedial measures to achieve the budget target.</li> <li>Whenever there is a shortfall in revenue or excess of expenditure over targets, appropriate measures to be taken for increasing revenue and/or reducing expenditure.</li> <li>Supplementary estimates will be accompanied by statement of curtailment of expenditure and/or</li> </ul>	<ul style="list-style-type: none"> <li>Half-yearly review of the trend in receipts and expenditure in relation to the budget estimates along with remedial measures to achieve the budget target.</li> <li>Whenever there is a shortfall in revenue or excess of expenditure over targets, appropriate measures to be taken for increasing revenue and/or reducing expenditure.</li> <li>Supplementary estimates will be accompanied by statement of curtailment of expenditure</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly review of the trend in receipts and expenditure in relation to the budget estimates.</li> <li>May set up an independent agency to review the compliance provisions of this Act.</li> <li>Whenever there is a shortfall in revenue or excess of expenditure over targets, appropriate measures to be taken for increasing revenue and/or reducing expenditure.</li> <li>A statement in both Houses for any</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly review of the trend in receipts and expenditure in relation to the budget estimates.</li> <li>The State Government may set up an agency independent of the State Government to review periodically the compliance of the provisions of the Act and table such reviews in the Houses of the State Legislature.</li> <li>The State Government will take appropriate measures if there is any shortfall in revenue or excess of</li> </ul>	<ul style="list-style-type: none"> <li>Half-yearly review of the trend in receipts and expenditure in relation to the budget estimates along with remedial measures to achieve the budget target.</li> <li>May assign an independent agency to review the compliance provisions of this Act.</li> <li>A statement in both Houses for any measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, shall be accompanied by a statement</li> </ul>

**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
	<p>financial year, which may lead to an increase in revenue deficit, shall be accompanied by a statement of remedial measures, proposed to neutralise such increase or loss.</p>	<p>financial year, which may lead to an decrease in revenue surplus, shall be accompanied by a statement of remedial measures, proposed to neutralise such decrease or loss.</p>	<p>augmentation of revenue.</p>	<p>and/or augmentation of revenue.</p>	<p>measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, shall be accompanied by a statement of remedial measures, proposed to neutralise such increase or loss.</p> <ul style="list-style-type: none"> <li>The Minister of Finance shall make a statement in both the Houses of Legislature if there is a deviation owing to unforeseen circumstances in meeting the obligations cast on the State Government under this Act and the remedial measures.</li> </ul>	<p>expenditure over the intra-year targets mentioned in the Fiscal Policy Strategy Statement or the rules under this Act.</p> <ul style="list-style-type: none"> <li>A statement in both Houses for any measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, shall be accompanied by a statement of remedial measures, proposed to neutralise such increase or loss.</li> <li>The Minister of Finance shall make a statement in both the Houses of Legislature if there is a deviation owing to unforeseen circumstances in meeting the obligations cast on the State Government under this Act and the remedial measures.</li> </ul>	<p>of remedial measures, proposed to neutralise such increase or loss.</p> <ul style="list-style-type: none"> <li>The Minister of Finance shall make a statement in both the Houses of Legislature if there is a deviation owing to unforeseen circumstances in meeting the obligations cast on the State Government under this Act and the remedial measures.</li> <li>Supplementary estimates will be accompanied by statement of curtailment of expenditure and/or augmentation of revenue.</li> </ul>

**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
						Government under this Act and the remedial measures.	
9. Pension	<ul style="list-style-type: none"> <li>Estimated yearly pension liabilities worked out on actuarial basis for the next ten years.</li> <li>If the above is not possible for the first 3 years, then forecasts based on trend growth rates may be made.</li> </ul>	<ul style="list-style-type: none"> <li>Estimated yearly pension liabilities worked out on actuarial basis for the next ten years.</li> <li>If the above is not possible for the first 3 years, then forecasts based on trend growth rates may be made.</li> </ul>	-	-	<ul style="list-style-type: none"> <li>Estimated yearly pension liabilities for next 10 years on the basis of trend growth rate.</li> </ul>	<ul style="list-style-type: none"> <li>Estimated yearly pension liabilities worked out on actuarial basis for the next ten years.</li> <li>If the above is not possible for the first 3 years, then forecasts based on trend growth rates may be made.</li> </ul>	-
10. Fiscal Transparency	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>Disclosure of significant changes in the accounting standards, policies and practices.</li> <li>Disclosure of details of borrowing by way of WMA/OD from RBI.</li> </ul>	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>Disclosure of significant changes in the accounting standards, policies and practices.</li> <li>Disclosure of details of borrowing by way of WMA/OD from RBI.</li> </ul>	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>Disclose Statement giving information regarding guarantees and changes in the accounting practices that may affect fiscal indicators.</li> </ul>	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>Disclosure of sufficient information regarding guarantees and changes in the accounting practices.</li> </ul>	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>Disclosure of significant changes in the accounting standards, policies and practices.</li> <li>Disclosure of details of borrowing by way of WMA/OD from RBI.</li> </ul>	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>At the time of presentation of budget, the State Government may disclose significant changes in the accounting standards, policies and practices</li> </ul>	<ul style="list-style-type: none"> <li>Measures to ensure greater transparency in the fiscal operations.</li> <li>Disclosure of significant changes in the accounting standards, policies and practices.</li> <li>Disclosure of sufficient information regarding contingent</li> </ul>



**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
	<ul style="list-style-type: none"> <li>Whenever the State undertakes to repay principal and/or interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.</li> </ul>	<p>OD from RBI.</p> <ul style="list-style-type: none"> <li>Whenever the State undertakes to repay principal and/or interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.</li> </ul>			<ul style="list-style-type: none"> <li>Disclosure of sufficient information to allow public scrutiny on the conduct of fiscal policy and the state of public finances.</li> <li>Government or the authorities exercising delegated financial powers shall first issue administrative approval or financial sanction before awarding any work or starting construction.</li> <li>Each department shall maintain a register of works and order of supplies and liabilities.</li> <li>Appointments only against sanctioned posts.</li> </ul>	<p>affecting or likely to affect the computation of fiscal indicators.</p> <ul style="list-style-type: none"> <li>Disclosure of details of borrowings by way of WMA/ OD availed from RBI.</li> <li>Disclosure of the number of employees in Government, public sector, aided institutions and related salaries.</li> <li>Whenever the State undertakes to repay principal and/or interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.</li> </ul>	<p>liabilities created by guarantees.</p>

**Annex 2: Fiscal Responsibility Legislation of States (Contd.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
11. Others	<ul style="list-style-type: none"> <li>Revenue surplus may not be able to be maintained and GFD may exceed the limits specified on grounds of unforeseen demands due to national security or natural calamities.</li> <li>Pursue policies to raise non-tax revenue with due regard to cost recovery and equity.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette,</li> </ul>	<ul style="list-style-type: none"> <li>Revenue surplus may not be able to be maintained and GFD may exceed the limits specified on grounds of unforeseen demands due to national security or natural calamities.</li> <li>Pursue policies to raise non-tax revenue with due regard to cost recovery and equity.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such</li> </ul>	<ul style="list-style-type: none"> <li>GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamities.</li> <li>Pursue policies to raise non-tax revenue with due regard to cost recovery and equity.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of</li> </ul>	<ul style="list-style-type: none"> <li>GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamities.</li> <li>Pursue policies to raise non-tax revenue with due regard to cost recovery and equity.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the</li> </ul>	<ul style="list-style-type: none"> <li>GFD and RD may exceed limits on account of unforeseen circumstances such as natural calamities, internal disturbances and shortfall in transfer of resources from Centre.</li> <li>Pursue policies to raise non-tax revenue with due regard to cost recovery and equity.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make</li> </ul>	<ul style="list-style-type: none"> <li>GFD and RD may exceed the limits on grounds of unforeseen demands due to national security or natural calamities.</li> <li>Pursue policies to raise non-tax revenue with due regard to cost recovery and equity.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the</li> </ul>	<ul style="list-style-type: none"> <li>GFD and RD may exceed limits on account of unforeseen circumstances.</li> <li>The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.</li> <li>If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty.</li> <li>Appropriate measures in cash management practices so as</li> </ul>

**Annex 2: Fiscal Responsibility Legislation of States (Concl.)**

Item/State	Manipur	Nagaland	Uttaranchal	Arunachal Pradesh	Meghalaya	Bihar	Goa
1	2	3	4	5	6	7	8
	make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty.	provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty.	<p>this Act as may appear to be necessary for removing the difficulty.</p> <ul style="list-style-type: none"> <li>Minimise the fiscal risk associated with management of PSUs and utilities through a review of performance.</li> </ul>	provisions of this Act as may appear to be necessary for removing the difficulty.	<p>such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty.</p> <ul style="list-style-type: none"> <li>Minimise the fiscal risk associated with management of PSUs and utilities through a review of performance</li> <li>Bring an annual statement on State's economy and related fiscal strategy.</li> <li>A special report giving details of number of employees in Government, public sector undertakings, aided institutions and related salaries.</li> </ul>	provisions of this Act as may appear to be necessary for removing the difficulty.	to avoid recourse to overdraft from RBI.

## Annex 3A: Summary Position of Non-Special Category States for 2002-05 (Average)

INDICATOR	Quartile 1 (Q1)	Quartile 2 (Q2)	Quartile 3 (Q3)	Quartile 4 (Q4)
<b>(A) DEFICIT INDICATORS</b>				
1. GFD/GSDP	RANGE: 2.5 to 3.5 Haryana, NCT Delhi, Karnataka, Tamil Nadu	RANGE: 4.0 to 5.1 Chhattisgarh, Goa, Gujarat, Maharashtra, Andhra Pradesh	RANGE: 5.1 to 6.1 <b>Orissa</b> , Punjab, Kerala, Uttar Pradesh, West Bengal	RANGE: 6.2 to 6.6 Jharkhand, Madhya Pradesh, Bihar, Rajasthan
2. RD/GSDP	RANGE: -2.9 to 0.6 NCT Delhi, Karnataka, Chhattisgarh, Haryana	RANGE: 1.0 to 1.6 Jharkhand, Goa, Madhya Pradesh, Tamil Nadu, Andhra Pradesh	RANGE: 1.6 to 3.3 Maharashtra, <b>Bihar</b> , Rajasthan, Gujarat, Orissa.	RANGE: 4.3 to 4.7 Kerala, Punjab, West Bengal, Uttar Pradesh
3. PD/GSDP	RANGE: -0.7 to 0.6 Orissa, Haryana, Bihar, Andhra Pradesh	RANGE: 0.7 to 1.2 Karnataka, Tamil Nadu, Punjab, NCT Delhi, Chhattisgarh	RANGE: 1.4 to 1.8 Goa, <b>West Bengal</b> , Rajasthan, Gujarat, Uttar Pradesh	RANGE: 1.9 to 3.9 Maharashtra, Madhya Pradesh, Kerala, Jharkhand
4. PRB/GSDP	RANGE -4.6 to -2.3 Bihar, Orissa, Haryana, NCT Delhi,	RANGE -2.2 to -1.7 Andhra Pradesh, Chhattisgarh, Madhya Pradesh, Goa, Karnataka	RANGE -1.5 to -0.1 Gujarat, Jharkhand, Punjab, <b>Rajasthan</b> , Tamil Nadu	RANGE 0.0 to 0.6 Uttar Pradesh, Kerala, Maharashtra, West Bengal
5. RD/GFD	RANGE: -121.2 to 9.6 NCT Delhi, Karnataka, Bihar, Chhattisgarh	RANGE: 12.4 to 37.0 Jharkhand, Goa, Haryana, Madhya Pradesh, Andhra Pradesh	RANGE: 37.5 to 55.3 <b>Tamil Nadu</b> , Orissa, Gujarat, Rajasthan, Maharashtra	RANGE: 73.1 to 80.8 Kerala, Uttar Pradesh, West Bengal, Punjab
6. RD/RR	RANGE: -31.2 to 4.3 Chhattisgarh, Haryana, Karnataka, NCT Delhi	RANGE: 5.9 to 10.8 Bihar, Goa, Tamil Nadu, Jharkhand, Madhya Pradesh,	RANGE: 11.1 to 26.3 Orissa, Gujarat, <b>Andhra Pradesh</b> , Maharashtra, Rajasthan	RANGE: 29.3 to 51.9 Uttar Pradesh, Kerala, Punjab, West Bengal
<b>(B) REVENUE PERFORMANCE</b>				
7. OTR/GSDP	RANGE: 8.6 to 9.8 Karnataka, Kerala, Haryana, Tamil Nadu	RANGE: 7.4 to 7.8 Andhra Pradesh, Chhattisgarh, Punjab, Maharashtra, NCT Delhi	RANGE: 6.6 to 7.4 Madhya Pradesh, Gujarat, <b>Goa</b> , Rajasthan, Orissa	RANGE: 4.6 to 6.5 Uttar Pradesh, Jharkhand, Bihar, West Bengal
8. ONTR/GSDP	RANGE: 2.9 to 8.6 Goa, Haryana, Chhattisgarh, Punjab	RANGE: 2.1 to 2.8 Gujarat, Jharkhand, Orissa, Karnataka, Madhya Pradesh	RANGE: 1.1 to 2.0 <b>Andhra Pradesh</b> , Tamil Nadu, NCT Delhi, Maharashtra, Rajasthan	RANGE: 0.5 to 1.1 Uttar Pradesh, Kerala, Bihar, West Bengal
9. CT/GSDP	RANGE: 7.4 to 18.5 Bihar, Jharkhand, Orissa, Uttar Pradesh	RANGE: 4.1 to 6.8 Andhra Pradesh, Chhattisgarh, Madhya Pradesh, Rajasthan, West Bengal	RANGE: 2.1 to 3.9 <b>Karnataka</b> , Kerala, Goa, Tamil Nadu, Gujarat	RANGE: 0.6 to 1.7 Punjab, Haryana, Maharashtra, NCT Delhi
<b>(C) EXPENDITURE PATTERN</b>				
10. DEV/GSDP	RANGE: 15.0 to 17.6 Bihar, Goa, Jharkhand, Madhya Pradesh	RANGE: 12.4 to 14.4 Chhattisgarh, Rajasthan, Orissa, Karnataka, Uttar Pradesh	RANGE: 9.9 to 12.3 <b>Andhra Pradesh</b> , Haryana, Kerala, Gujarat, Tamil Nadu	RANGE: 7.6 to 9.7 Maharashtra, Punjab, NCT Delhi, West Bengal
11. NON-DEV/GSDP	RANGE: 3.3 to 6.0 Chhattisgarh, Gujarat, Maharashtra, NCT Delhi	RANGE: 6.1 to 6.9 Andhra Pradesh, Haryana, Karnataka, Madhya Pradesh, Tamil Nadu	RANGE: 7.4 to 8.4 Kerala, Goa, West Bengal, Rajasthan, <b>Jharkhand</b>	RANGE: 9.0 to 13.9 Bihar, Uttar Pradesh, Orissa, Punjab
12. SSE/GSDP	RANGE: 8.8 to 12.1 Chhattisgarh, Jharkhand, Rajasthan, Bihar	RANGE: 7.0 to 8.5 Orissa, Madhya Pradesh, Kerala, Goa, Andhra Pradesh	RANGE: 5.5 to 6.8 <b>Tamil Nadu</b> , Uttar Pradesh, Maharashtra, Karnataka, Gujarat	RANGE: 4.1 to 4.9 West Bengal, Punjab, NCT Delhi, Haryana
13. CO/GSDP	RANGE: 2.9 to 4.2 Bihar, Goa, Jharkhand Madhya Pradesh	RANGE: 2.4 to 2.9 Chhattisgarh, Andhra Pradesh, Karnataka, Rajasthan, Uttar Pradesh	RANGE: 1.3 to 2.0 Maharashtra, <b>Gujarat</b> , Tamil Nadu, Orissa, NCT Delhi	RANGE: 0.6 to 0.8 Haryana, Kerala, Punjab, West Bengal
<b>(D) DEBT POSITION</b>				
14. DEBT/GSDP	RANGE: 18.5 to 30.6 Chhattisgarh, Haryana, Tamil Nadu, NCT Delhi	RANGE: 30.8 to 39.3 Andhra Pradesh, Madhya Pradesh, Maharashtra, Jharkhand, Karnataka	RANGE: 39.4 to 54.9 Goa, <b>Gujarat</b> , Kerala, Rajasthan, West Bengal	RANGE: 55.2 to 79.5 Bihar, Orissa, Uttar Pradesh, Punjab
15. IP/RR	RANGE: 12.2 to 17.8 Chhattisgarh, Goa, Jharkhand, Karnataka	RANGE: 17.9 to 23.0 Madhya Pradesh, Haryana, Maharashtra, NCT Delhi, Tamil Nadu	RANGE: 24.8 to 29.8 <b>Bihar</b> , Gujarat, Andhra Pradesh, Uttar Pradesh, Kerala	RANGE: 30.1 to 52.2 Orissa, Punjab, Rajasthan, West Bengal
<b>Notes:</b>	<ol style="list-style-type: none"> <li>The quartile position indicated in this Table is based on the data of fiscal indicators provided at Table 16. The grouping of States into four quartiles viz., Q1, Q2, Q3 and Q4 provides the relative position of each State vis-à-vis others for each fiscal indicator. The States have been arranged in an ascending/descending order for each indicator category and then grouped into quartiles. The level of performance declines from Q1 to Q4 for any indicator category.</li> <li>Minus (-) sign indicates surplus in deficit indicators.</li> <li>Figures in bold pertain to median States for the given indicator.</li> <li>Also see footnotes to Table 16.</li> </ol>			

## State Finances : A Study of Budgets of 2006-07

## Annex 3B: Summary Position of Non-Special Category States for 2005-06 (RE)

INDICATOR	Quartile 1 (Q1)	Quartile 2 (Q2)	Quartile 3 (Q3)	Quartile 4 (Q4)
<b>(A) DEFICIT INDICATORS</b>				
1. GFD/GSDP	RANGE: 1.5 to 2.6 Haryana, Tamil Nadu, Orissa, NCT Delhi	RANGE: 2.9 to 3.9 Chhattisgarh, Karnataka, Gujarat, Andhra Pradesh, Punjab	RANGE: 3.9 to 5.1 Uttar Pradesh, <b>Maharashtra</b> , Rajasthan, West Bengal, Madhya Pradesh	RANGE: 5.3 to 10.2 Kerala, Goa, Bihar, Jharkhand
2. RD/GSDP	RANGE: -2.6 to 0.0 NCT Delhi, Chhattisgarh, Karnataka, Madhya Pradesh	RANGE: 0.2 to 0.5 Andhra Pradesh, Bihar, Gujarat, Maharashtra, Tamil Nadu	RANGE: 0.6 to 1.2 <b>Goa</b> , Haryana, Rajasthan, Orissa, Uttar Pradesh	RANGE: 1.7 to 4.0 Punjab, Jharkhand, Kerala, West Bengal
3. PD/GSDP	RANGE: -3.4 to -0.2 Orissa, Punjab, NCT Delhi, Haryana	RANGE: 0.1 to 0.7 Gujarat, Karnataka, Tamil Nadu, West Bengal, Chhattisgarh	RANGE: 0.7 to 1.7 Madhya Pradesh, <b>Rajasthan</b> , Andhra Pradesh, Maharashtra, Uttar Pradesh	RANGE: 1.8 to 8.7 Kerala, Bihar, Goa, Jharkhand
4. PRB/GSDP	RANGE: -5.7 to -4.1 NCT Delhi, Chhattisgarh, Bihar, Orissa	RANGE: -3.6 to -2.8 Goa, Gujarat, Karnataka, Rajasthan, Madhya Pradesh	RANGE: -2.7 to -1.9 Tamil Nadu, Punjab, Maharashtra, <b>Uttar Pradesh</b> , Andhra Pradesh	RANGE: -1.7 to 1.7 West Bengal, Haryana, Jharkhand, Kerala
5. RD/GFD	RANGE: -180.7 to 0.5 Chhattisgarh, Madhya Pradesh, Karnataka, NCT Delhi	RANGE: 3.0 to 10.1 Gujarat, Bihar, Goa, Tamil Nadu, Maharashtra	RANGE: 12.7 to 32.2 <b>Andhra Pradesh</b> , Rajasthan, Uttar Pradesh, Jharkhand, Haryana	RANGE: 36.5 to 76.6 Orissa, Kerala, Punjab, West Bengal
6. RD/RR	RANGE: -26.9 to 0.1 Chhattisgarh, Madhya Pradesh, Karnataka, NCT Delhi	RANGE: 0.8 to 3.1 Gujarat, Bihar, Andhra Pradesh, Tamil Nadu, Maharashtra	RANGE: 3.2 to 6.7 <b>Goa</b> , Orissa, Haryana, Uttar Pradesh, Rajasthan	RANGE: 9.6 to 34.9 Punjab, West Bengal, Jharkhand, Kerala
<b>(B) REVENUE PERFORMANCE</b>				
7. OTR/GSDP	RANGE: 9.3 to 11.7 Karnataka, Tamil Nadu, Kerala, Chhattisgarh	RANGE: 8.5 to 9.2 Haryana, Goa, Maharashtra, Andhra Pradesh, Punjab	RANGE: 7.4 to 8.2 Uttar Pradesh, Gujarat, <b>Madhya Pradesh</b> , Rajasthan, NCT Delhi	RANGE: 4.9 to 7.3 Orissa, Bihar, Jharkhand, West Bengal
8. ONTR/GSDP	RANGE: 2.9 to 7.4 Goa, Chhattisgarh, Jharkhand, Punjab	RANGE: 2.1 to 2.4 Karnataka, Rajasthan, Orissa, Madhya Pradesh, Haryana	RANGE: 1.2 to 2.0 Tamil Nadu, Gujarat, <b>Andhra Pradesh</b> , Maharashtra, NCT Delhi	RANGE: 0.5 to 0.9 Uttar Pradesh, Kerala, Bihar, West Bengal
9. CT/GSDP	RANGE: 9.3 to 24.6 Bihar, Uttar Pradesh, Madhya Pradesh, Orissa	RANGE: 5.3 to 8.9 Andhra Pradesh, Chhattisgarh, West Bengal, Jharkhand, Rajasthan	RANGE: 3.3 to 4.9 <b>Kerala</b> , Punjab, Goa, Karnataka, Tamil Nadu	RANGE: 0.5 to 3.3 Maharashtra, NCT Delhi, Gujarat, Haryana
<b>(C) EXPENDITURE PATTERN</b>				
10. DEV/GSDP	RANGE: 18.0 to 24.4 Bihar, Jharkhand, Goa, Madhya Pradesh	RANGE: 13.4 to 17.8 Uttar Pradesh, Orissa, Andhra Pradesh, Chhattisgarh, Rajasthan	RANGE: 10.5 to 13.2 Tamil Nadu, Punjab, Maharashtra, Kerala, <b>Karnataka</b>	RANGE: 8.3 to 10.3 West Bengal, Haryana, Gujarat, NCT Delhi
11. NON-DEV/GSDP	RANGE: 3.0 to 5.7 Gujarat, NCT Delhi, Maharashtra, Haryana	RANGE: 5.7 to 7.1 Chhattisgarh, Karnataka, Andhra Pradesh, Tamil Nadu, Jharkhand	RANGE: 7.4 to 8.5 <b>Goa</b> , West Bengal, Kerala, Madhya Pradesh, Rajasthan	RANGE: 8.8 to 15.6 Bihar, Orissa, Punjab, Uttar Pradesh
12. SSE/GSDP	RANGE: 9.5 to 15.7 Bihar, Chhattisgarh, Orissa, Jharkhand	RANGE: 8.2 to 9.3 Kerala, Goa, Rajasthan, Madhya Pradesh, Uttar Pradesh	RANGE: 5.5 to 7.4 West Bengal, Karnataka, <b>Andhra Pradesh</b> , Tamil Nadu, Maharashtra	RANGE: 4.9 to 5.5 Gujarat, NCT Delhi, Haryana, Punjab
13. CO/GSDP	RANGE: 4.6 to 6.3 Bihar, Jharkhand, Goa, Madhya Pradesh	RANGE: 3.2 to 4.0 Uttar Pradesh, Andhra Pradesh, Chhattisgarh, Rajasthan, Karnataka	RANGE: 1.7 to 2.8 Tamil Nadu, <b>Gujarat</b> , Punjab, Orissa, Maharashtra	RANGE: 0.7 to 1.6 West Bengal, Kerala, Haryana, NCT Delhi
<b>(D) DEBT POSITION</b>				
14. DEBT/GSDP	RANGE: 19.3 to 30.8 Haryana, Tamil Nadu, NCT Delhi, Chhattisgarh	RANGE: 30.9 to 38.7 Andhra Pradesh, Maharashtra, Gujarat, Karnataka, Jharkhand	RANGE: 44.4 to 54.6 Kerala, <b>Madhya Pradesh</b> , Goa, Punjab, West Bengal	RANGE: 55.1 to 84.1 Bihar, Orissa, Rajasthan, Uttar Pradesh
15. IP/RR	RANGE: 8.8 to 14.3 Chhattisgarh, Tamil Nadu, Jharkhand, Karnataka	RANGE: 17.3 to 17.9 Haryana, Madhya Pradesh, Maharashtra, Goa, NCT Delhi	RANGE: 19.0 to 23.6 Andhra Pradesh, <b>Bihar</b> , Uttar Pradesh, Kerala, Punjab	RANGE: 25.2 to 41.0 Orissa, Rajasthan, Gujarat, West Bengal
<b>Notes:</b>	<ol style="list-style-type: none"> <li>The quartile position indicated in this Table is based on the data of fiscal indicators provided in Table 17. The grouping of States into four quartiles viz., Q1, Q2, Q3 and Q4 provides the relative position of each State vis-à-vis others for each fiscal indicator. The States have been arranged in an ascending/descending order for each indicator category and then grouped into quartiles. The level of performance declines from Q1 to Q4 for any indicator category.</li> <li>Minus (-) sign indicates surplus in deficit indicators.</li> <li>Figures in bold pertain to median States for the given indicator.</li> <li>Also see footnotes to Table 16.</li> </ol>			

### Annex 3C: Summary Position of Special Category States for 2002-05 (Average)

INDICATOR	Quartile 1 (Q1)	Quartile 2 (Q2)	Quartile 3 (Q3)	Quartile 4 (Q4)
<b>(A) DEFICIT INDICATORS</b>				
1. GFD/GSDP	RANGE: 3.3 to 3.9 Jammu and Kashmir, Assam, Nagaland	RANGE: 4.6 to 5.4 Meghalaya, Tripura	RANGE: 5.5 to 8.7 <b>Sikkim</b> , Uttaranchal, Manipur	RANGE: 11.5 to 12.2 Arunachal Pradesh, Himachal Pradesh, Mizoram
2. RD/GSDP	RANGE: -12.9 to -3.6 Arunachal Pradesh, Sikkim, Jammu and Kashmir	RANGE: -3.1 to -1.7 Nagaland, Tripura	RANGE: -0.9 to 0.5 <b>Meghalaya</b> , Manipur, Mizoram	RANGE: 1.1 to 7.9 Himachal Pradesh, Assam, Uttaranchal
3. PD/GSDP	RANGE: -2.0 to -0.8 Nagaland, Sikkim, Jammu and Kashmir	RANGE: 0.2 to 0.8 Assam, Tripura	RANGE: 1.2 to 4.4 <b>Meghalaya</b> , Manipur, Himachal Pradesh	RANGE: 4.5 to 6.0 Uttaranchal, Arunachal Pradesh, Mizoram
4. PRB/GSDP	RANGE -19.7 to -9.5 Sikkim, Jammu and Kashmir, Arunachal Pradesh	RANGE -7.1 to -7.0 Nagaland, Mizoram	RANGE -6.3 to -4.3 <b>Tripura</b> , Manipur, Meghalaya	RANGE -2.3 to 0.3 Assam, Himachal Pradesh, Uttaranchal
5. RD/GFD	RANGE: -805.7 to -35.9 Arunachal Pradesh, Tripura, Sikkim	RANGE: -26.2 to -12.8 Meghalaya, Mizoram	RANGE: 10.0 to 49.8 <b>Manipur</b> , Assam, Uttaranchal	RANGE: 64.9 to 3765.9 Nagaland, Himachal Pradesh, Jammu and Kashmir
6. RD/RR	RANGE: -15.9 to -8.0 Jammu and Kashmir, Nagaland, Sikkim	RANGE: -6.0 to -5.3 Arunachal Pradesh, Tripura	RANGE: -3.1 to 1.5 <b>Meghalaya</b> , Manipur, Mizoram	RANGE: 5.5 to 35.3 Assam, Himachal Pradesh, Uttaranchal
<b>(B) REVENUE PERFORMANCE</b>				
7. OTR/GSDP	RANGE: 6.1 to 8.0 Uttaranchal, Jammu and Kashmir, Sikkim	RANGE: 5.5 to 5.7 Assam, Himachal Pradesh	RANGE: 1.9 to 3.6 Manipur, <b>Meghalaya</b> , Tripura	RANGE: 1.2 to 1.8 Arunachal Pradesh, Mizoram, Nagaland
8. ONTR/GSDP	RANGE: 2.4 to 70.1 Uttaranchal, Arunachal Pradesh, Sikkim	RANGE: 2.4 to 2.4 Meghalaya, Mizoram	RANGE: 2.0 to 2.3 <b>Jammu and Kashmir</b> , Assam, Tripura	RANGE: 1.0 to 1.9 Himachal Pradesh, Manipur, Nagaland
9. CT/GSDP	RANGE: 47.1 to 51.9 Arunachal Pradesh, Mizoram, Sikkim	RANGE: 35.3 to 36.5 Jammu and Kashmir, Manipur	RANGE: 23.1 to 29.9 <b>Nagaland</b> , Meghalaya, Tripura	RANGE: 11.3 to 14.9 Himachal Pradesh, Assam, Uttaranchal
<b>(C) EXPENDITURE PATTERN</b>				
10. DEV/GSDP	RANGE: 44.5 to 54.9 Arunachal Pradesh, Mizoram, Sikkim	RANGE: 28.3 to 30.8 Jammu and Kashmir, Manipur	RANGE: 21.2 to 22.8 <b>Meghalaya</b> , Tripura, Himachal Pradesh	RANGE: 16.2 to 20.1 Nagaland, Uttaranchal, Assam
11. NON-DEV/GSDP	RANGE: 8.6 to 11.3 Assam, Meghalaya, Uttaranchal	RANGE: 12.9 to 13.6 Himachal Pradesh, Tripura	RANGE: 15.4 to 18.7 Mizoram, Manipur, <b>Nagaland</b>	RANGE: 19.0 to 80.4 Jammu and Kashmir, Sikkim, Arunachal Pradesh
12. SSE/GSDP	RANGE: 23.7 to 29.6 Mizoram, Arunachal Pradesh, Sikkim	RANGE: 14.2 to 18.1 Manipur, Tripura	RANGE: 12.2 to 14.0 Meghalaya, <b>Jammu and Kashmir</b> , Himachal Pradesh	RANGE: 9.6 to 11.5 Nagaland, Uttaranchal, Assam
13. CO/GSDP	RANGE: 11.5 to 18.4 Mizoram, Arunachal Pradesh, Sikkim	RANGE: 8.0 to 10.7 Manipur, Jammu and Kashmir	RANGE: 4.6 to 7.1 Meghalaya, Nagaland, <b>Tripura</b>	RANGE: 2.6 to 4.3 Uttaranchal, Assam, Himachal Pradesh
<b>(D) DEBT POSITION</b>				
14. DEBT/GSDP	RANGE: 35.7 to 40.9 Meghalaya, Assam, Nagaland	RANGE: 45.7 to 47.1 Arunachal Pradesh, Uttaranchal	RANGE: 51.8 to 58.9 Jammu and Kashmir, <b>Tripura</b> , Manipur	RANGE: 78.6 to 89.6 Mizoram, Sikkim, Himachal Pradesh
15. IP/RR	RANGE: 5.5 to 11.8 Arunachal Pradesh, Meghalaya, Sikkim	RANGE: 12.4 to 13.0 Nagaland, Mizoram	RANGE: 13.8 to 16.5 <b>Jammu and Kashmir</b> , Manipur, Tripura	RANGE: 17.0 to 34.8 Assam, Himachal Pradesh, Uttaranchal
<b>Notes:</b>	<ol style="list-style-type: none"> <li>The quartile position indicated in this Table is based on the data of fiscal indicators provided in Table 16. The grouping of States into four quartiles viz., Q1, Q2, Q3 and Q4 provides the relative position of each State vis-à-vis others for each fiscal indicator. The States have been arranged in an ascending/descending order for each indicator category and then grouped into quartiles. The level of performance declines from Q1 to Q4 for any indicator category.</li> <li>Minus (-) sign indicates surplus in deficit indicators.</li> <li>Figures in bold pertain to median States for the given indicator.</li> <li>Also see footnotes to Table 16.</li> </ol>			

## State Finances : A Study of Budgets of 2006-07

## Annex 3D: Summary Position of Special Category States for 2005-06 (RE)

INDICATOR	Quartile 1 (Q1)	Quartile 2 (Q2)	Quartile 3 (Q3)	Quartile 4 (Q4)
<b>(A) DEFICIT INDICATORS</b>				
1. GFD/GSDP	RANGE: 3.5 to 4.2 Himachal Pradesh, Meghalaya, Nagaland	RANGE: 5.8 to 6.5 Assam, Tripura	RANGE: 6.9 to 10.0 <b>Jammu and Kashmir</b> , Mizoram, Manipur	RANGE: 10.4 to 16.2 Arunachal Pradesh, Uttaranchal, Sikkim
2. RD/GSDP	RANGE: -11.6 to -8.0 Arunachal Pradesh, Manipur, Sikkim	RANGE: -7.9 to -5.9 Jammu and Kashmir, Tripura	RANGE: -5.6 to -2.3 <b>Nagaland</b> , Meghalaya, Mizoram	RANGE: 0.4 to 1.8 Himachal Pradesh, Assam, Uttaranchal
3. PD/GSDP	RANGE: -3.3 to 0.2 Himachal Pradesh, Meghalaya, Nagaland	RANGE: 1.3 to 1.5 Jammu and Kashmir, Tripura	RANGE: 1.7 to 3.7 <b>Manipur</b> , Assam, Mizoram	RANGE: 6.6 to 10.5 Arunachal Pradesh, Uttaranchal, Sikkim
4. PRB/GSDP	RANGE: -17.4 to -13.8 Arunachal Pradesh, Sikkim, Manipur	RANGE: -13.6 to -11.8 Mizoram, Jammu and Kashmir	RANGE: -10.2 to -7.0 <b>Tripura</b> , Himachal Pradesh, Nagaland	RANGE: -5.8 to -2.0 Meghalaya, Assam, Uttaranchal
5. RD/GFD	RANGE: -163.1 to -114.4 Manipur, Nagaland, Jammu and Kashmir	RANGE: -101.3 to -71.3 Sikkim, Tripura	RANGE: -64.8 to -55.1 Meghalaya, Mizoram, <b>Arunachal Pradesh</b>	RANGE: 10.0 to 17.4 Himachal Pradesh, Assam, Uttaranchal
6. RD/RR	RANGE: -18.9 to -16.7 Manipur, Nagaland, Tripura	RANGE: -15.7 to -11.5 Jammu and Kashmir, Arunachal Pradesh	RANGE: -9.9 to -6.5 <b>Sikkim</b> , Meghalaya, Mizoram	RANGE: 1.5 to 6.6 Himachal Pradesh, Assam, Uttaranchal
<b>(B) REVENUE PERFORMANCE</b>				
7. OTR/GSDP	RANGE: 7.1 to 7.9 Uttaranchal, Assam, Jammu and Kashmir	RANGE: 6.3 to 6.6 Sikkim, Himachal Pradesh	RANGE: 3.2 to 4.0 Arunachal Pradesh, Tripura, <b>Meghalaya</b>	RANGE: 1.3 to 2.2 Manipur, Nagaland, Mizoram
8. ONTR/GSDP	RANGE: 3.3 to 56.9 Arunachal Pradesh, Sikkim, Mizoram,	RANGE: 2.9 to 3.2 Assam, Jammu and Kashmir	RANGE: 2.7 to 2.8 <b>Himachal Pradesh</b> , Manipur, Meghalaya,	RANGE: 0.6 to 2.6 Nagaland, Tripura, Uttaranchal
9. CT/GSDP	RANGE: 53.7 to 57.8 Arunachal Pradesh, Sikkim, Manipur	RANGE: 39.7 to 52.7 Mizoram, Jammu and Kashmir	RANGE: 28.3 to 31.5 <b>Tripura</b> , Meghalaya, Nagaland	RANGE: 17.0 to 20.2 Himachal Pradesh, Assam, Uttaranchal
<b>(C) EXPENDITURE PATTERN</b>				
10. DEV/GSDP	RANGE: 49.7 to 64.2 Arunachal Pradesh, Sikkim, Mizoram	RANGE: 39.1 to 45.0 Jammu and Kashmir, Manipur	RANGE: 26.3 to 28.0 Tripura, <b>Meghalaya</b> , Uttaranchal	RANGE: 19.2 to 25.6 Himachal Pradesh, Assam, Nagaland
11. NON-DEV/GSDP	RANGE: 10.7 to 11.3 Meghalaya, Assam, Uttaranchal	RANGE: 13.2 to 13.4 Himachal Pradesh, Nagaland	RANGE: 14.4 to 18.4 Jammu and Kashmir, <b>Tripura</b> , Mizoram	RANGE: 18.5 to 69.3 Arunachal Pradesh, Sikkim, Manipur
12. SSE/GSDP	RANGE: 23.6 to 32.8 Arunachal Pradesh, Sikkim, Mizoram	RANGE: 17.5 to 23.2 Jammu and Kashmir, Manipur	RANGE: 14.8 to 16.0 Tripura, <b>Meghalaya</b> , Uttaranchal	RANGE: 10.9 to 14.4 Assam, Himachal Pradesh, Nagaland
13. CO/GSDP	RANGE: 17.2 to 27.9 Arunachal Pradesh, Sikkim, Manipur	RANGE: 14.6 to 15.0 Jammu and Kashmir, Mizoram	RANGE: 8.1 to 11.7 <b>Tripura</b> , Nagaland, Uttaranchal	RANGE: 3.7 to 5.5 Assam, Himachal Pradesh, Meghalaya
<b>(D) DEBT POSITION</b>				
14. DEBT/GSDP	RANGE: 32.6 to 43.9 Assam, Meghalaya, Nagaland	RANGE: 52.7 to 55.1 Uttaranchal, Tripura	RANGE: 60.8 to 77.0 Arunachal Pradesh, Manipur, <b>Jammu and Kashmir</b>	RANGE: 77.7 to 88.1 Mizoram, Sikkim, Himachal Pradesh
15. IP/RR	RANGE: 4.9 to 9.6 Arunachal Pradesh, Sikkim, Manipur	RANGE: 10.1 to 10.9 Meghalaya, Mizoram	RANGE: 11.0 to 12.2 <b>Nagaland</b> , Tripura, Jammu and Kashmir	RANGE: 13.7 to 26.4 Assam, Himachal Pradesh, Uttaranchal
<b>Notes:</b> 1. The quartile position indicated in this Table is based on the data of fiscal indicators provided in Table 17. The grouping of States into four quartiles viz., Q1, Q2, Q3 and Q4 provides the relative position of each State vis-à-vis others for each fiscal indicator. The States have been arranged in an ascending/descending order for each indicator category and then grouped into quartiles. The level of performance declines from Q1 to Q4 for any indicator category. 2. Minus (-) sign indicates surplus in deficit indicators. 3. Figures in bold pertain to median States for the given indicator. 4. Also see footnotes to Table 16.				



## Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis

Fiscal decentralisation involves transferring expenditure and revenue responsibilities from the central government to subnational governments. The degree of decentralisation can be measured by the extent of autonomy of the subnational entities from the central government. The degree of devolution, assignment of expenditures, and revenue arrangements should be tailored to the country context and depend on a host of factors including socio, economic and political. Ultimately, however, each country needs a system tailored to its specific requirements.

Over the past few decades a clear trend has emerged worldwide towards the devolution of spending and, to a lesser extent, revenue raising responsibilities to subnational levels of government. The view that decentralisation of spending responsibilities can entail substantial gains in terms of efficiency and welfare has long been held in the economic literature, Tiebout (1961), Musgrave (1969), and Oates (1972). Also common in the literature is, however, the view that decentralisation can entail significant costs in terms of distributional equity and macroeconomic management.

### A 4.1 Major Characteristic Features of Fiscal Federalism

The design of various aspects of inter-governmental fiscal relations includes expenditure assignment, revenue assignment, inter-governmental transfers, tax administration, budgeting and financial management in a multi-level government setting, and the control of subnational government borrowing.

There is broad consensus in the literature that decentralisation of spending responsibilities can entail substantial welfare gains. According to this view, efficiency in the allocation of resources is best served by assigning responsibility for each type of public expenditure to the level of government that most closely represents the beneficiaries of these outlays. A more operational approach adopted by the European Union is the principle of subsidiarity for assigning responsibilities according to which taxing, spending and regulatory functions should be exercised by lower levels of government unless a convincing case can be made for assigning them to higher levels.

It is generally recognised that both distributional and, especially, macroeconomic management considerations argue against arrangements that would assign all or most taxing powers to subnational governments with upward revenue sharing. Such arrangements deprive the central government of tax instruments for macroeconomic management. Arrangements that assign all or most taxing powers to the central government are undesirable as well. By separating spending authority from revenue-raising responsibilities, these arrangements obscure the link between the benefits of public expenditures and their price, namely, the taxes levied to finance them. Thus, they do not promote fiscal responsibility in subnational politicians and their electorate. Therefore, the alternative favoured in the literature and most frequently observed in countries around the world is one that provides for the assignment of own sources of revenue to each level of government, in combination with various types of inter-governmental transfers, to bridge any resulting gap between revenue and expenditure assignments. There is, however, wide variation across the countries both in terms of revenue assignments and inter-governmental transfers.

Some countries espouse a principle of complete separation of the tax bases for the different levels of government. Others allow different levels to tap the same tax base. Examples of tax separation can be found in, among others, India, Australia, and, for non-shared taxes, Germany. By contrast, there is a considerable degree of tax overlapping in the United States and Canada.

Since most major taxes are typically assigned to the central government, while substantial and growing expenditure responsibilities are devolved to regional and local governments, sizable vertical imbalances (that is, pre-transfer fiscal deficits) frequently emerge at the subnational government level. There are also horizontal imbalances, because the capacity to raise own revenues differs across jurisdictions. These imbalances must be addressed through inter-governmental transfers, or borrowing by deficit jurisdictions, or a combination of the two. The design of an appropriate system of inter-governmental transfers is crucial to promote desirable redistribution of resources among subnational jurisdictions. Inter-governmental transfer mechanisms can be broadly grouped into two main categories, revenue-sharing arrangements and grants *viz.*; general purpose grants and specific purpose grants.

There is little doubt, however, that substantial devolution of revenue raising and expenditure responsibilities poses new challenges for tax administration and for public expenditure management.

#### **Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Contd.)**

A centralised administration would have certain advantages, notably an uniformity of procedures, which would promote consistency of treatment of taxpayers across the country and reduce compliance costs and permit economies of scale. A decentralised administration, on the other hand, would entail greater responsibility and accountability of the subnational authorities for the performance of taxes assigned to them, as well as greater flexibility in adapting systems and procedures to local needs and conditions. Decentralised administration is more likely to be effective for local taxes, such as property taxes, business licence fees, user fees, and other minor levies. Decentralised administration of state-level taxes, such as personal or company income taxes, or even a general sales tax, to be carried out effectively, may require a systematic exchange of relevant information among state administrations.

Substantial decentralisation of expenditure responsibilities also poses new challenges for public expenditure management by the various levels of government. These challenges relate to: need to coordinate the budgetary policies of the central and subnational governments to ensure their consistency with national macroeconomic objectives; need to promote responsiveness of all levels of government to the preferences of their constituents in both the allocation of budgetary resources and the delivery of goods and services; and need to ensure sound financial management.

A review of country experiences with the control of subnational government borrowing shows considerable diversity in approaches. These indicate, among other things, the legal or constitutional status of subnational governments, the degree of political and administrative controls of the central government over them, the country's overall tradition of financial discipline, the presence or absence of serious fiscal and macroeconomic imbalances, and the state of development of the country's financial market.

Country approaches to the control of subnational borrowing can be grouped into four broad categories, although most countries utilise a mix of them. The four 'stylized' categories are: i) sole or primary reliance on market discipline; ii) co-operation by different levels of government in the design and implementation of debt controls; iii) rules-based controls; and iv) administrative controls.

The design of inter-governmental fiscal relations is importantly influenced by non-economic (political, social, and cultural) factors, as well as by economic considerations. Within the narrow economic context, the design of these arrangements reflects a balance among different (and not always easily reconcilable) objectives, namely allocative efficiency, income redistribution, and macroeconomic management.

#### **A 4.2 Broad Principles of Fiscal Federalism**

Whatever the degree of devolution appropriate to the country, the legal framework that governs the relationships between the central and local governments and the arrangements for budgeting must be clear and efficient. It is, however, impossible to provide for every situation in a codified law or contract. Conflict resolution mechanisms are 'therefore' important to assure smooth inter-governmental fiscal relations. Such mechanisms can operate through specialised bodies. In Australia, India, and Sri Lanka, for example, a finance commission deals with financial relationships between the central government and the other levels of the government.

The following principles are required for transparency and efficiency of national-subnational interaction.

- Each level of government should have clearly assigned responsibilities, regardless of what responsibilities are assigned to government as a whole. Overlaps should generally be avoided, and long concurrent lists of shared responsibilities are particularly ambiguous.
- Fiscal and revenue-sharing arrangements between the central and local governments should be stable.
- Subnational governments need to have a sound estimate of these resources before preparing their budgets. Lack of predictability affects both efficiency and fiscal control at the local level. Without an indication of the amount of resources to be transferred to them, subnational governments cannot program their expenditures.
- Incentives for increased efficiency are needed. However, the central governments often reduce transfers to subnational governments when they make economies in spending or improve their own tax collection.

#### Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Contd.)

- It could be desirable to agree on multi-year contracts between the central government and local governments covering both expenditure assignments and revenue arrangements (tax sharing, grants, *etc.*). These contracts could, if appropriate, include performance criteria, minimum standards for services rendered by local government, *etc.* They would define relationships in a transparent manner and would ensure predictability. As with any other contract, of course, the utility of this arrangement would depend largely on how well it is monitored and respected.
- National law should provide standard accounting and budgeting rules for subnational governments.

#### A 4.3 Fiscal Federalism in Major Countries

This Section highlights the salient features in a few major federations *i.e.*, Australia, Canada, Brazil and United States.

##### A 4.3.1 Fiscal Federalism in Australia

In Australia, there are currently 6 States and 2 territories and approximately 774 local governments. The monopoly of the national government in tax administration is one of the distinguishing attributes of the Australian fiscal system. Under the present system income taxes on individuals and businesses, sales tax, excise taxes, and taxes on international trade are Commonwealth taxes. The States' most important taxes are on payrolls, financial and capital transactions, gambling, insurance, and motor vehicles. Local governments tax immovable property.

In 1998, the Commonwealth accounted for 68 per cent of all public-sector current revenues, the States raised 28 per cent, and local governments collected around 4 per cent. In the same year, Commonwealth direct expenditures were 51 per cent of the national total, followed by the State governments (45 per cent) and local governments (4 per cent). These figures indicate why inter-governmental transfers are the cornerstone of sub-national government in Australia. Its Commonwealth Grants Commission has played a pioneering role in equalisation arrangements. The Australian inter-governmental fiscal transfers system deal with vertical fiscal imbalance and horizontal fiscal imbalance between the States through specific grants specific purpose payments and block grants (general revenue grants) from the federal government to the States and local governments.

International experience shows that the VAT is a major source of revenue in many countries, including Australia and Canada. It is considered to be an efficient and buoyant source of revenue when properly designed and administered. In Australia, there is a federal VAT levied throughout the country, which is distributed to the States through an equalisation grant. This arrangement greatly simplifies or eliminates many of the complexities surrounding the design and administration of sub-national VATs, such as harmonisation of tax rates. As part of Australian tax reform of 2000, the federal government introduced a goods and services tax (GST) or VAT. In Australia, the federal government has retained the exclusive power to tax income. This arrangement has ensured that the tax system has a high degree of uniformity in tax rates and tax bases. In Australia, however, the high transfer dependence ratio has not led to fiscal profligacy because there is a remarkable consensus on the need to maintain fiscal discipline at all the levels of government. Australia have chosen to use equalisation grants to close vertical imbalances and reduce horizontal fiscal disparities among sub-national governments. Australia also achieves a considerable degree of uniformity in sub-national service levels and show that transfer dependency and equalisation need not give rise to fiscal profligacy but the key may be a well designed transfer system.

Australia, New Zealand and U.K combine legally mandated transparency with rules and objectives for deficits and debt levels. In Australia the new framework contributed to the decline in the deficit from 4 per cent of GDP in 1992-93 to a surplus of 2 per cent of GDP in 1999-00. In addition, transparency improved as a result of new reporting requirements. In Australia, the States do not have any rule that prohibit them from running deficits. There is, however, a broad consensus that States should maintain fiscal balance. Such arrangement provides the necessary flexibility for the States to run deficits during hard times. During the 1980s, Australia prohibited sub-national Governments from accessing capital markets and centralised all loans through the Australian Commonwealth's Loan Council. The Loan Council was reconstituted in 1993, and States now operate with more flexibility. As a part of reforms the States are also required to improve the frequency and openness of their financial reporting not only to permit monitoring of their financial activities but also to

### **Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Contd.)**

provide more reliable information to the financial markets. Many States have greatly reduced their levels of general government net debt over the past decade.

#### **A 4.3.2 Fiscal Federalism in Canada**

The federation of Canada is comprised of 10 provinces and 3 territories in addition to nearly 5,600 municipalities which derive their basic powers and responsibilities from the Constitution of 1867. The provinces' authority extends to all taxes with the exception of customs duties and excises, over which the federal government has exclusive authority. In practice, this means that both levels rely on many of the same types of taxes, most importantly personal and corporate income taxes and consumption taxes. Natural resources are owned formally by the provinces, Only provincial and local governments tax property and gambling revenues, and rely on a large variety of user fees and charges.

Though the provinces have virtually complete freedom to define their own tax bases and rates, in practice, most provincial income taxes are collected by the federal government on the condition that the provincial base is identical to the federal base. In Canada tax collection agreement between the federal and provincial governments provide for joint use of the same income tax base. The provinces with the exception of Quebec and Ontario set their own personal and corporate income tax rates as a proportion of the rate charged by the Centre. The taxes are collected by the federal government and then remitted directly to the provinces. In Canada, there is a federal VAT that is imposed throughout the country. In contrast to Brazil, the provinces of Canada levy a variety of consumption taxes. Since 1997, three provinces have consolidated their sales taxes with the federal value-added tax (referred to in Canada as the Goods and Services Tax, or GST) as a Harmonized Sales Tax, which is also collected by the federal government. Provinces are free to borrow with no review or control by the federal government. Quebec levies a VAT which is levied at a uniform rate. Alberta does not have a broad based consumption tax and the remaining five provinces apply some form of retail sales tax (RST). As in Brazil, Canada's VAT is fully creditable.

The fact that the devolution of expenditure functions often involves several levels of government, there is a need for inter-governmental co-operation in order to ensure the successful implementation of decentralisation reforms. In Germany's "co-operative federalism" all decisions are co-ordinated through an extensive net of multi-level committees while Australia, Canada and New Zealand use periodic formal meetings of elected officials and bureaucrats to discuss mutually important fiscal issues. In Canada, the Fiscal Spending Control Act of 1992 established a nominal expenditure limit and the main objective was to control public expenditure growth, reduce fiscal imbalances and stop the increase in public debt. The deficit of 5 per cent of GDP in 1995 became a surplus of more than 1 per cent of GDP by 1999, and the ratio of net public debt to GDP was reduced from around 70 per cent in 1995 to 52 per cent in 2000.

The size of a country's vertical imbalance is largely a function of expenditure and revenue assignments. The smaller vertical gap in Canada can be attributed to the fact that the provinces of Canada have access to all the major broad-based taxes and there is no constitutional rules on exclusive use of certain bases by different levels of government. The provinces are also able to set their own rates. Currently provinces raise most of their revenues from own-sources and overall federal transfers account for only 13 per cent of total revenues of the provinces. Transfer dependency, however, varies greatly among the provinces from 10-12 per cent in the high income provinces to nearly 40 per cent in the low income provinces.

In Canada, the primary goal of inter-governmental fiscal transfer is to maintain minimum national standards in provincial-local public services, thus compensating for vertical and horizontal imbalances between the provinces. Accordingly, unconditional block transfers are made to low-income provinces to provide a minimum national standard of public services. The major two are the Canada Health and Social Transfer (CHST) and Equalisation Transfer. While the latter focuses on horizontal imbalances, the CHST is the primary means for closing the vertical fiscal gap.

#### **A 4.3.3 Fiscal Federalism in Brazil**

Brazil is a high decentralised federation with 27 States (including Federal District) and 5,559 municipalities. The 1988 Constitution deepened the process of decentralisation in Brazil and granted greater autonomy to States and

#### **Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Contd.)**

municipalities in debt and expenditure management and control. The States were assigned a broad-base, high-yielding VAT which they collect and administer and were granted autonomy to set their VAT rate. The innovative feature of the ongoing decentralisation trend in Brazil is the emphasis on the municipalities, rather than the States as key agents of service delivery particularly in the areas of social services and public investment.

Recent reforms have focused on strengthening vertical inter-governmental fiscal relations. The Fiscal Responsibility Law and complementary legislations contain the key incentives for fiscal probity at all levels of government. Federal transfers to sub-national governments account for approximately one-fifth of federal revenues and for 30 per cent and 70 per cent of total State and municipal expenditure, respectively. New reforms also changed fiscal relations among the States to correct horizontal imbalances as a result of an agreement among the States in 1989. As a result, 85 per cent of the State participation fund is transferred to the poorer States of the North, North-East and Center-West, with the more prosperous States in the South and South-East relying to a much lesser extent on revenue sharing. Both the increase in mandated transfers from the States to the municipalities in their jurisdictions and the increased emphasis on the municipalities in the provision of social services have reduced the States' share in total government spending and revenues.

In case of Brazil the main objectives of tax reform is to reduce tax evasion and to strengthen local revenue mobilisation particularly at the municipal level. Greater emphasis on local revenue mobilisation reflects the efforts to reduce dependency of lower levels of government on grants and transfers from higher levels of government. The major revenue reforms relate to introduction of VAT and own-source tax revenue of the States.

In Brazil, federal VAT applies to industrial goods, while the State VAT taxes the circulation of goods in general and some services and municipalities levy charges on a specified list of services. It is noteworthy that the federal VAT is fully creditable against the State VAT. Although the Brazilian States obtain nearly 85 per cent of their own source revenue from the State VAT there are a number of complex technical and administrative problems concerning the application of different VATs in different States. In addition, the tax bases to these three taxes overlap leading to confusion and inefficiency.

Brazil enacted the FRL (2000) after a history of repeated fiscal crises and a long history of the federal government bailing out sub-national governments. Brazil has combined deficit and debt rules, expenditure rules and transparency into its fiscal responsibility legislation. Brazilian States suffer from inflexible budgets because committed expenditure on pension, interest and wages represent most of their current expenditure. The FRL states that expenditures on personnel should not exceed 60 per cent of the net current revenue of the States, and similarly 60 per cent for the municipalities. Some States have proven to be successful in containing committed expenditure at the desired level. The current ceiling for expenditure on debt services is 13 per cent of total state and municipal revenues. The net debt ceiling is 1.2 times net revenue for local Governments, and two times net revenues for State governments. If any local government exceeds this ceiling they are obligated to repay the portion above the ceiling within one year. Brazil's FRL also require multi-year budgets with three year targets for revenues, expenditure, and indebtedness. One important element of FRL relates to prohibition against the future bailouts of State and local governments by the Centre. According to the law, if debt repayments exceeds 13 per cent of the net revenue, State and local government finances must be balanced. After four years of implementation, the FRL seems to have contributed to fiscal adjustment in Brazil as evidenced by declining debt and deficit ratios.

In Brazil, increasing revenue autonomy and decreasing transfer dependency is seen as an important means of fostering greater fiscal discipline among sub-national governments. Tax autonomy, however, is not sufficient condition for reducing the vertical gap as sub-national governments operate under a hard budget constraint.

In Brazil, the equalisation transfer represents a very large allocation of resources. These include the State and Municipalities Participation Funds which are collected from the centrally collected income taxes and the national VAT with 21.5 per cent and 22.5 per cent respectively going into these funds in aggregate. The distribution of State Participation Fund (State share of three major federal taxes) is based on a participation co-efficient for each States. The formula for calculating the participating co-efficient is based primarily on equalisation or redistributive criteria. As a result, 85 per cent of the fund goes to the low-income jurisdictions in the North, North-East, and West.



## Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Contd.)

### A 4.3.4 Fiscal Federalism in the United States

The United States federal system is highly decentralised, and generally regarded as an example of a well-managed federal fiscal system. Currently, the US is composed of 50 States, 1 federal district and 87,525 local governments. The Constitution of the United States allows the States to perform all functions that are not expressly reserved for the federal government and do not violate the Constitution. Both the federal and State tiers of government levy a tax on personal income, although the federal income tax leaves only limited room for the States. Most States rely on the use of personal income tax and general sales taxes, which produce more than two-thirds of their tax revenue.

Over time, United States has experienced a change in the mix of revenues and spending at each level of government towards greater decentralisation. In 2002, States derived nearly 66 per cent of total revenues from own sources while local government raised 55 per cent of total revenues from own sources. Federal government expenditure accounted for 50 per cent of total expenditure in 2002, while the remaining half of total expenditure were accounted for by the State and local governments.

Although the US is characterised by very low fiscal imbalance, State and local governments are heavily dependent on transfers from the federal government to meet their financial needs with the transfers from the federal government accounting for about 30 per cent of State's total revenues. Similarly local Governments depend on inter-governmental transfers for nearly 37 per cent of their total revenues (33 per cent from State and 4 per cent from federal level). While there is no system in place to equalise fiscal capacity across States, horizontal fiscal equalisation occurs only indirectly via grant-in-aid programmes.

Sub-national governments in the United States are, in principle, free to borrow without federal involvement. But in reality, the federal government subsidises sub-national borrowings by exempting the interest on State and local bonds from federal income taxation. Central Government in the US have followed a no-bailout policy and nearly all States have a self-imposed balanced-budget constraint.

### A 4.3.5 Institutional Framework for Fiscal Discipline

Some of the important institutional factors like policies mandating balance operating budgets, State expenditure authority and responsibilities, State revenue-raising authority, budgetary transparency and citizen participation, national transfer policies and policies relating to the authority of States to borrow are of critical importance for maintaining good fiscal discipline at sub-national levels of government. The institutional framework for fiscal discipline in Australia, Canada, Brazil along with comparative position of India is set out in Table Annex 4A for the purpose of illustration.

**Table Annex 4A: The Institutional Framework for Fiscal Discipline at the Sub-National Level**

	Policy	Australia	Brazil	Canada	India
	1	2	3	4	5
<b>A Policies Mandating Balanced Operating Budgets</b>					
1.	Constitutional rules mandate balanced operating budgets.	No	No	No	No
2.	Statutory rules mandate balanced operating budgets.	Yes	No	Yes	No
3.	Effective penalties are provided for State officials responsible for violating the balanced-budget rules.	Yes	No	Yes	NA
4.	A system is in place for implementing conditional bailouts enforced by an independent "bankruptcy" court or agency.	Yes	No	No	No
<b>B State Expenditure Authority and Responsibilities</b>					
1.	The service responsibilities of the States are clearly defined and the States have the authority to manage their expenditure for the functions.	Yes	No	Yes	Yes
2.	States have the authority to reduce expenditure for such major objects as personnel and salaries in the event of unforeseen budgetary difficulties.	Yes	No	Yes	No specific provisions.
3.	State pension system has required to operate on an actuarially sound, fully-funded (rather than pay-as-you-go) basis.	Yes	No	Yes	No

**Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Contd.)**

**Table Annex 4A: The Institutional Framework for Fiscal Discipline at the Sub-National Level**

Policy	Australia	Brazil	Canada	India
1	2	3	4	5
<b>C State Revenue-Raising Authority</b>				
1. The States have access to sufficient taxing power (authority to set rates) to enable the typical state to finance at least half its operating budget from its own taxes.	No	Yes large States; not small States	Yes	Yes
2. The taxing power of the States are limited to taxes that do not permit substantial portions of burdens to be shifted to non-residents, except to the extent that non-resident can specifically be identified as important beneficiaries of services provided by a State.	Yes	Generally	No (taxes on natural resources extraction)	Yes
3. The State have the authority to levy user chargers and to collect other non-tax revenues sufficient to enable them to finance public utilities on a full-cost-recovery basis and to finance substantial portions of the costs of (other) public services for which it is possible directly to charge beneficiaries.	Yes	Yes	Yes	Yes
4. In general, State revenue raising authority is sufficient to enable the State to raise additional revenue at the margin, in the event of unforeseen budgetary difficulties.	No	Yes	Yes	Yes
<b>D Budgetary Transparency and Citizen Participation</b>				
1. National policy requires a public hearing prior to official State approval of every issuance by a state of long-term debt.	No	No	No	No
2. National policy requires approval in a public referendum of every issuance of the State of long-term debt.	No	No	No	No
3. National policy requires publication of (summary versions of) proposed and actual State budgets, conduct of public hearing prior to adoption of a budget and publication of the adopted budget.	No	No	No	No
4. National policy prescribes rigorous standards for State accounting and budgeting, preferably including full-accrual reporting of all revenues and expenditures.	No	No	Yes	No
5. National policy requires timely independent audit of a State's annual financial statements and timely publication of audit report.	No	No	Yes	Yes, it is statutory
6. A national Fiscal Responsibility Law has been enacted.	No	Yes	No	Yes
<b>E National Transfer Policies</b>				
1. National policies minimise central Government reliance on discretionary transfers.	Yes	Generally except debt relief	Yes	Yes, to a substantial extent
2. National transfers of general fiscal assistance are distributed on the basis of statutory formulas (including origin that is, shared taxes), and the variables in the formulas are independent of the actual policies of the States.	Yes	Mostly	Yes	Yes, except under Centrally Sponsored Schemes and some State Plan Schemes
3. A substantial portion of general fiscal assistance is distributed on the basis of a statutory formula that provides for systematic equalisation of State fiscal capacities.	Yes	Very roughly	Yes	Yes
4. National categorical grant programs require substantial "matching" contributions from own States revenues to the financing of programs eligible for such assistance.	Yes	No	Yes	Yes, as a part of Centrally Sponsored Schemes
5. National policies ensure that States are appropriately reimbursed for the costs of spending mandated by the Central Government	Yes	No	Yes generally	Yes



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**Annex 4: Fiscal Federalism – A Comparative Cross Country Analysis (Concl.)****Table Annex 4A: The Institutional Framework for Fiscal Discipline at the Sub-National Level**

	Policy	Australia	Brazil	Canada	India
	1	2	3	4	5
6.	National policies facilitate multi-year State budget planning by projecting flows of central transfers several years into the future and by minimising substantial unpredictable fluctuations in transfer flows.	Yes	No	Yes	To a substantial extent
<b>F Policies Relating to the Authority of States to Borrow</b>					
1.	National policy prohibits State borrowings other than for cash-flow purposes.	No	No	No	No
2.	National policy requires advanced approval of State bond issues by an entity (s) of the central Government.*	Yes	Yes, but loopholes	No	Yes, when there is outstanding debt to the Central Government
3.	National policy requires registration or reporting to an entity of the Central Government of details of State bond issues before they are consummated.	Yes	Generally	No	No
4.	National policy prohibits State borrowings from foreign creditors.	Yes	No, but guarantees must be approved by MoF	No	Yes, Statutorily
5.	National policy imposes a ceiling on the outstanding principal amount of long-term debt a State may have outstanding at any time.	Negotiated annual limits	Yes, by Senate (Fiscal Responsibility Law)	No	No
6.	National policy expressly disavows any implication that a bond issues is secured in any way beyond the full faith and credit of the issuing state.	Yes	No	Yes	No
7.	National policies explicitly and credibly forbid bailouts of States at risk of defaulting on their outstanding debt.	Yes	No	Yes	No

\* References of bond issues should be understood as including state agreements to guarantee debt instruments issued by state-sponsored enterprises and other such entities.

N.A : Not Available

**Note** : Subsequent changes have not been incorporated in this table.

**Source** : Rafuse, Roberto, Jr. Mark Gallagher, and Steve Rozner (2003): "Background paper Prepared for Roundtable on Experiences of Sub-national Fiscal Reform in Federally Structured Countries", Agra, India, December 6-7.

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## Explanatory Note on Data Sources 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 conforms to the data presented in the State Budgets and the accounting classification thereof. The analysis also conforms to the accounting classification into Revenue and Capital Accounts and their bifurcation into 'Plan' and 'Non-Plan'. Some supplementary information regarding Additional Resource Mobilisation (ARM) efforts, level of guarantees (contingent liabilities), expenditure on wages and salaries and operations and maintenance are obtained from the State Governments. Information was also obtained from the State Governments relating to institutional reforms furnished at Table 1. Information received from the Planning Commission relating to State-wise Plan outlays are also incorporated. Data on debt relief to State Governments based on recommendations of TFC have been received from Ministry of Finance, Government of India.

Besides, several items of data including WMA/OD, market borrowings, investment of State Governments in Government securities have been sourced from the Reserve Bank records.

The data provided in Appendix III (Capital Receipts) and Appendix IV (Capital Expenditure) in the present Study are on a gross basis for all items, including Public Account. Also, Appendix III gives capital receipts which include public accounts on a net basis and Appendix IV provides capital expenditure exclusive of public accounts in conformity with the earlier practices followed till 2004-05 in this Study. Appendix Tables (consolidated), Statements (State-wise) and analysis are based on public accounts (net) for capital receipts while public accounts are excluded from capital expenditure. Capital Receipts and Capital Expenditure as well as Aggregate Receipts and Aggregate Expenditure will now, therefore, be comparable with that of the previous years' data given in earlier issues of this Study.

Data relating to capital receipts and capital expenditure for 2003-04 (Accounts) have also been incorporated (Statement 32) in this Study to have a comparable data since these were given on a gross basis in the last year's study of Budgets 2005-06.

The data for Gross State Domestic Product (GSDP) for each of the States used in this Study have been sourced from the Central Statistical Organisation (CSO) and also budget documents of the State Governments. Wherever GSDP data are not available, the data are estimated based on the previous three years' average growth rate.

Data on GDP relate to current market prices and are obtained from the CSO till 2005-06 (RE) and from Ministry of Finance, Government of India for 2006-07 (BE). It may be noted that the GDP for any year undergoes change from budget estimates (BE) to revised estimates (RE) to accounts.

Percentage variation worked out in Appendix Tables and Statements may differ due to rounding off of figures.

### Methodology

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

Despite the change in data presentation of Appendix III and Appendix IV, the Overall Deficit/Surplus (Conventional Deficit/Surplus) used in the analysis is, equal to the Cash Deficit/Surplus (difference between the Closing balance and Opening balance), increase/decrease in Cash Balance Investment Account and the increase/



decrease in WMA extended by the Reserve Bank, since the latter two items are excluded from capital receipts (net of public accounts) and capital expenditure (excluding public accounts) indicated, respectively, in Appendix III and Appendix IV.

### Methodology for Debt Statistics

The Reserve Bank in last years' Study has compiled a consistent data series for outstanding liabilities of State Governments. The expanded coverage of items is given below. The revised series also includes reserve funds, deposits and advances and contingency funds of State Governments. The debt series has been compiled by taking the data provided by the CAG in 'Combined Finances and Revenue Accounts of Union and State Governments in India'. In the absence of data for any particular head in the said publication, corresponding data from the State Budgets have been incorporated.

The item-wise outstanding liabilities as at end-March 2000 of the 3 bifurcated States (Bihar, Madhya Pradesh and Uttar Pradesh) have been apportioned to the respective 3 newly formed States (Jharkhand, Chhattisgarh and Uttaranchal) in their respective population ratios to facilitate research. The data provided in Appendix Tables 20 and 21 and Statements 26 to 28 on debt position of States are provisional.

Based on the State-wise market loans (Statements 33 and 34), the maturity profile of outstanding State Government securities is provided at Statements 35-36. These Statements also incorporate the appropriation of liability of the 3 bifurcated States to their respective newly formed States on the basis of Government of India notifications.

The Combined Finance and Revenue Accounts of Union and State Governments in India published by the Comptroller and Auditor General of India, State Budgets and data from the Reserve Bank records have been utilised for compiling the data series on debt.

#### *Revised Coverage*

The revised coverage used in the compilation of the new debt series for States is as follows.

*Total Outstanding Liabilities* comprises of various account items under consolidated fund, public account and contingency fund.

- I. Consolidated Fund
  1. Public Debt
    - a) Open Market Borrowings
    - b) Borrowings from Banks and FIs
    - c) Special Securities issued to NSSF
    - d) Bonds/Debentures which are issued by the State Governments
    - e) Loans from the Centre
    - f) Others
  2. Ways & Means Advances and Overdrafts from RBI
- II. Public Accounts
  1. State Provident Funds
  2. Small Savings, Insurance and Pension Funds, Trust and Endowments, etc.
  3. Deposits and Advances
  4. Reserve Funds/Sinking Funds
  5. Other Items in Public Accounts
- III. Contingency Fund

The revised coverage is on the lines suggested by the Report of the Working group on Compilation of State Government Liabilities (Box 2).

**Note :** Appendix Tables and Statements in this Study 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)). The Study on State Finances since 2001-02 are also available on the Reserve Bank's website.



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)
1991-92	18,900 (2.9)	15,746 (2.4)	5,651 (0.9)	156 (0.0)	7,956 (1.2)	-340 (-0.1)
1992-93	20,891 (2.8)	15,769 (2.1)	5,114 (0.7)	-1,829 (-0.2)	7,681 (1.0)	176 (0.0)
1993-94	20,596 (2.4)	16,263 (1.9)	3,813 (0.4)	462 (0.1)	4,795 (0.6)	591 (0.1)
1994-95	27,697 (2.7)	23,507 (2.3)	6,156 (0.6)	-4,468 (-0.4)	8,284 (0.8)	48 (0.0)
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)
1996-97	37,251 (2.7)	33,460 (2.4)	16,114 (1.2)	7,041 (0.5)	11,675 (0.9)	898 (0.1)
1997-98	44,200 (2.9)	39,135 (2.6)	16,333 (1.1)	-2,103 (-0.1)	14,087 (0.9)	1,543 (0.1)
1998-99	74,254 (4.2)	66,209 (3.8)	43,642 (2.5)	3,520 (0.2)	38,381 (2.2)	5,579 (0.3)
1999-00	91,480 (4.7)	79,309 (4.0)	53,797 (2.7)	3,113 (0.2)	46,309 (2.4)	1,312 (0.1)
2000-01	89,532 (4.2)	84,698 (4.0)	53,569 (2.5)	-2,346 (-0.1)	37,830 (1.8)	-1092 (-0.1)
2001-02	95,994 (4.2)	91,457 (4.0)	59,188 (2.6)	3,426 (0.2)	33,488 (1.5)	3,451 (0.2)
2002-03	1,02,123 (4.2)	91,680 (3.7)	55,111 (2.2)	-4,611 (-0.2)	31,981 (1.3)	-3100 (-0.1)
2003-04	1,23,070 (4.5)	1,13,571 (4.1)	61,145 (2.2)	1,074 (0.0)	41,306 (1.5)	293 (0.0)
2004-05	1,09,257 (3.5)	97,981 (3.1)	36,423 (1.2)	-10,459 (-0.3)	21,268 (0.7)	-2,705 (-0.1)
2005-06 (BE)	1,10,550 (3.2)	1,01,961 (2.9)	24,913 (0.7)	-1,201 (0.0)	17,252 (0.5)	-
2005-06 (RE)	1,13,888 (3.2)	1,02,528 (2.9)	17,178 (0.5)	-5,625 (-0.2)	24,894 (0.7)	-2,306 (-0.1)
2006-07 (BE)	1,09,610 (2.8)	1,00,017 (2.5)	4,511 (0.1)	-3,986 (-0.1)	10,185 (0.3)	-

RE: Revised Estimates

BE: Budget Estimates

(-) Indicates surplus for deficit indicators

—: 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 Advance and Overdrafts from Reserve Bank of India 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 advance and overdrafts from Reserve Bank of India; addition 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 of interest payments.
  - Figures in brackets are percentages to GDP at current market prices.
  - The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.
  - All figures are rounded-off.

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

**Appendix Table 2: Consolidated Budgetary Position At A Glance**

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variations					
						Col.5 over Col.3		Col.5 over Col.4		Col.6 over Col.5	
						Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11	12
<b>I. Revenue Account</b>											
A. Receipts	3,16,535	3,72,075	4,30,679 (4,29,937)	4,54,243	5,20,147 (5,19,874)	82,168	22.1	23,564 (24,306)	5.5 (5.7)	65,904 (65,631)	14.5 (14.4)
B. Expenditure	3,77,681	4,08,497	4,55,593	4,71,421	5,24,658	62,923	15.4	15,828	3.5	53,237	11.3
C. Surplus(+)/Deficit(-) (IA-IB)	-61,146	-36,423	-24,913 (-25,656)	-17,178	-4,511 (-4,785)						
<b>II. Capital Account*</b>											
A. Receipts	2,10,562	2,04,687	1,49,413	1,59,136	1,51,969	-45,551	-22.3	9,722	6.5	-7,167	-4.5
B. Disbursements	1,48,342	1,57,805	1,23,299	1,36,332	1,43,471	-21,473	-13.6	13,034	10.6	7,139	5.2
C. Surplus(+)/Deficit(-) (IIA-IIB)	62,220	46,882	26,114	22,803	8,498						
<b>III. Aggregate Receipts</b>	<b>5,27,097</b>	<b>5,76,762</b>	<b>5,80,092</b> <b>(5,79,350)</b>	<b>6,13,379</b>	<b>6,72,116</b> <b>(6,71,843)</b>	<b>36,617</b>	<b>6.3</b>	<b>33,286</b> <b>(34,029)</b>	<b>5.7</b> <b>(5.9)</b>	<b>58,737</b> <b>(58,464)</b>	<b>9.6</b> <b>(9.5)</b>
<b>IV. Aggregate Disbursements</b>	<b>5,26,023</b>	<b>5,66,303</b>	<b>5,78,891</b>	<b>6,07,753</b>	<b>6,68,129</b>	<b>41,450</b>	<b>7.3</b>	<b>28,862</b>	<b>5.0</b>	<b>60,376</b>	<b>9.9</b>
<b>V. Overall Surplus(+)/Deficit(-) [(III-IV)]</b>	<b>1,074</b>	<b>10,459</b>	<b>1,201</b> <b>(459)</b>	<b>5,625</b>	<b>3,986</b> <b>(3,713)</b>						
<b>VI. Financing of Overall Surplus(+)/Deficit(-) [V=VI(A+B+C)]</b>	<b>1,074</b>	<b>10,459</b>	<b>1,201</b>	<b>5,625</b>	<b>3,986</b>						
A. Increase(+)/Decrease(-) in Cash Balances (Net)	-1,164	651	1,373 (631)	1,604	2,773 (2,500)						
B. Additions to(+)/Withdrawals from (-) Cash Balance Investment Account (Net)	1,778	8,026	-172	3,402	1,263						
C. Repayment of(+)/Increase in (-) Ways and Means Advances and Overdrafts from RBI (Net)	461	1,782	-	620	-50						

— : Negligible/Nil

\* : Excluding (i) WMA from Reserve Bank of India and (ii) Purchases/Sales of Securities from Cash Balance Investment Account. Capital receipts include Public Accounts on a net basis while Capital expenditure are given exclusive of Public Accounts. Also see Notes to Appendix III and IV.

- Notes :**
- Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.
  - Figures outside brackets under 2005-06 (Budget Estimates) include the estimated net yield of Rs.742 crore from Additional Resource Mobilisation measures introduced in the State budgets.
  - Figures outside brackets under 2006-07 (Budget Estimates) include the estimated net yield of Rs.273 crore from Additional Resource Mobilisation measures introduced in the State budgets.
  - The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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

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

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (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>3,72,075</b>	<b>4,30,679</b> <b>(4,29,937)</b>	<b>4,54,243</b>	<b>5,20,147</b> <b>(5,19,874)</b>	<b>82,168</b>	<b>22.1</b>	<b>23,563</b> <b>(24,306)</b>	<b>5.5</b> <b>(5.7)</b>	<b>65,904</b> <b>(65,631)</b>	<b>14.5</b> <b>(14.4)</b>
<b>I. Tax Revenue (A+B)</b>	<b>2,67,683</b>	<b>3,05,248</b> <b>(3,04,635)</b>	<b>3,17,539</b>	<b>3,66,622</b> <b>(3,66,383)</b>	<b>49,856</b>	<b>18.6</b>	<b>12,291</b> <b>(12,904)</b>	<b>4.0</b> <b>(4.2)</b>	<b>49,083</b> <b>(48,844)</b>	<b>15.5</b> <b>(15.4)</b>
<b>A. Revenue from States' Taxes (i to iii)</b>	<b>1,89,133</b>	<b>2,15,246</b> <b>(2,14,633)</b>	<b>2,24,817</b>	<b>2,57,203</b> <b>(2,56,964)</b>	<b>35,683</b>	<b>18.9</b>	<b>9,570</b> <b>(10,183)</b>	<b>4.4</b> <b>(4.7)</b>	<b>32,387</b> <b>(32,147)</b>	<b>14.4</b> <b>(14.3)</b>
(i) Taxes on Income (a+b)	2,349	2,689 (2,657)	2,565	2,721 (2,721)	217	9.2	-124 (-91)	-4.6 (-3.4)	155 (155)	6.0 (6.0)
(a) Agricultural Income Tax	15	84 (51)	20	22	5	33.3	-64	-76.2	2	10.0
(b) Tax on Professions, Trades, Callings and Employment	2,334	2,605	2,546	2,699	212	9.1	-59	-2.3	153	6.0
(ii) Taxes on Property and Capital Transactions (a to c)	22,307	24,397 (24,184)	27,340	31,679 (31,631)	5,033	22.6	2,943 (3,156)	12.1 (13.1)	4,339 (4,291)	15.9 (15.7)
(a) Stamps and Registration fees	19,713	22,009 (21,797)	24,003	28,244 (28,196)	4,290	21.8	1,994 (2,206)	9.1 (10.1)	4,241 (4,193)	17.7 (17.5)
(b) Land Revenue	2,530	2,297 (2,295)	3,198	3,332 (3,332)	668	26.4	902 (903)	39.3 (39.4)	134 (134)	4.2 (4.2)
(c) Urban Immovable Property Tax	63	92	139	102	76	120.6	47	51.3	-37	-26.6
(iii) Taxes on Commodities and Services (a to g)	1,64,478	1,88,160 (1,87,793)	1,94,911	2,22,804 (2,22,612)	30,433	18.5	6,751 (7,118)	3.6 (3.8)	27,893 (27,701)	14.3 (14.2)
(a) Sales Tax *	1,16,754	1,34,209 (1,34,114)	1,38,528	1,60,932 (1,60,840)	21,774	18.6	4,319 (4,414)	3.2 (3.3)	22,403 (22,311)	16.2 (16.1)
(b) State Excise Duties	21,940	25,071 (24,970)	26,052	29,533 (29,533)	4,112	18.7	981 (1,082)	3.9 (4.3)	3,481 (3,481)	13.4 (13.4)
(c) Taxes on Vehicles	10,811	12,688 (12,625)	12,181	13,622 (13,557)	1,370	12.7	-507 (-444)	-4.0 (-3.5)	1,441 (1,376)	11.8 (11.3)
(d) Taxes on Passengers and Goods	5,206	5,813 (5,811)	6,358	7,480 (7,465)	1,152	22.1	546 (547)	9.4 (9.4)	1,121 (1,106)	17.6 (17.4)
(e) Electricity Duties	7,255	7,400 (7,382)	9,002	8,226 (8,228)	1,747	24.1	1,602 (1,620)	21.7 (21.9)	-776 (-774)	-8.6 (-8.6)
(f) Entertainment tax	862	1,111 (1,100)	878	899 (896)	16	1.8	-233 (-222)	-21.0 (-20.2)	21 (19)	2.4 (2.1)
(g) Other taxes and duties	1,650	1,869 (1,791)	1,912	2,112 (2,094)	262	15.9	43 (122)	2.3 (6.8)	200 (182)	10.5 (9.5)
<b>B. Share in Central Taxes</b>	<b>78,550</b>	<b>90,002</b>	<b>92,723</b>	<b>1,09,419</b>	<b>14,173</b>	<b>18.0</b>	<b>2,721</b>	<b>3.0</b>	<b>16,697</b>	<b>18.0</b>

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

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (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>1,04,392</b>	<b>1,25,432</b> <b>(1,25,302)</b>	<b>1,36,704</b>	<b>1,53,525</b> <b>(1,53,491)</b>	<b>32,312</b>	<b>31.0</b>	<b>11,272</b> <b>(11,402)</b>	<b>9.0</b> <b>(9.1)</b>	<b>16,821</b> <b>(16,787)</b>	<b>12.3</b> <b>(12.3)</b>
<b>C. Grants from the Centre</b>	<b>56,857</b>	<b>78,882</b>	<b>90,002</b>	<b>1,00,188</b>	<b>33,145</b>	<b>58.3</b>	<b>11,120</b>	<b>14.1</b>	<b>10,186</b>	<b>11.3</b>
<b>D. States' Own Non-Tax Revenue (a to f)</b>	<b>47,535</b>	<b>46,550</b> <b>(46,420)</b>	<b>46,702</b>	<b>53,337</b> <b>(53,303)</b>	<b>-833</b>	<b>-1.8</b>	<b>152</b> <b>(281)</b>	<b>0.3</b> <b>(0.6)</b>	<b>6,635</b> <b>(6,601)</b>	<b>14.2</b> <b>(14.1)</b>
(a) Interest Receipts	9,470	8,299	9,673	9,724	203	2.1	1,374	16.6	51	0.5
(b) Dividends and Profits	342	378	413	307	71	20.7	34	9.1	-106	-25.6
(c) General Services <i>of which:</i>	11,130	13,933	12,043	15,157	913	8.2	-1,890	-13.6	3,114	25.9
State Lotteries	7,055	9,724	7,864	10,741	809	11.5	-1,861	-19.1	2,878	36.6
(d) Social Services	3,591	3,187	3,239	3,314	-352	-9.8	52	1.6	76	2.3
(e) Economic Services	23,001	20,753 (20,623)	21,329	24,829 (24,795)	-1,671	-7.3	577 (706)	2.8 (3.4)	3,499 (3,465)	16.4 (16.2)
(f) Fiscal Services	1	-	5	6	4	468.0	5	5540.0	1	19.8

'-' : Negligible/Nil

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

- Notes** : 1. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.  
 2. Figures outside brackets under the year 2005-06 (Budget Estimates) are adjusted for Rs.742 crore towards Additional Resource Mobilisation measures proposed by the States.  
 3. Figures outside brackets under the year 2006-07 (Budget Estimates) are adjusted for Rs.273 crore towards Additional Resource Mobilisation measures proposed by the States.  
 4. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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



**Appendix Table 4: Revenue Expenditure**

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (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)</b>	<b>4,08,497</b>	<b>4,55,593</b>	<b>4,71,421</b>	<b>5,24,658</b>	<b>62,923</b>	<b>15.4</b>	<b>15,828</b>	<b>3.5</b>	<b>53,237</b>	<b>11.3</b>
<b>I. Developmental Expenditure (A+B)</b>	<b>2,16,474</b>	<b>2,40,973</b>	<b>2,62,818</b>	<b>2,86,765</b>	<b>46,345</b>	<b>21.4</b>	<b>21,845</b>	<b>9.1</b>	<b>23,946</b>	<b>9.1</b>
<b>A Social Services (1 to 11)</b>	<b>1,32,053</b>	<b>1,51,583</b>	<b>1,63,984</b>	<b>1,81,306</b>	<b>31,932</b>	<b>24.2</b>	<b>12,401</b>	<b>8.2</b>	<b>17,322</b>	<b>10.6</b>
1. Education, Sports, Art and Culture	70,937	81,503	84,776	93,767	13,840	19.5	3,273	4.0	8,990	10.6
2. Medical and Public Health and Family Welfare	18,456	22,561	23,370	25,775	4,914	26.6	809	3.6	2,405	10.3
3. Water Supply and Sanitation	6,933	8,045	8,869	8,490	1,936	27.9	824	10.2	-379	-4.3
4. Housing	1,889	1,968	2,203	3,069	314	16.6	236	12.0	866	39.3
5. Urban Development	5,343	5,983	6,350	11,140	1,007	18.8	368	6.1	4,789	75.4
6. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	9,199	10,916	11,712	12,383	2,513	27.3	796	7.3	672	5.7
7. Labour and Labour Welfare	1,514	1,863	1,877	2,056	363	24.0	14	0.7	180	9.5
8. Social Security and Welfare	8,132	9,460	10,616	13,171	2,484	30.5	1,156	12.2	2,555	24.1
9. Nutrition	3,262	3,867	4,320	5,148	1,059	32.5	453	11.7	828	19.2
10. Relief on account of Natural Calamities	5,568	4,455	8,823	4,524	3,254	58.4	4,368	98.0	-4,299	-48.7
11. Others*	820	962	1,067	1,783	247	30.1	105	10.9	716	67.0
<b>B. Economic Services (1 to 9)</b>	<b>84,421</b>	<b>89,390</b>	<b>98,834</b>	<b>105,459</b>	<b>14,413</b>	<b>17.1</b>	<b>9,444</b>	<b>10.6</b>	<b>6,625</b>	<b>6.7</b>
1. Agriculture and Allied Activities	19,946	21,267	22,376	23,634	2,429	12.2	1,109	5.2	1,259	5.6
2. Rural Development	15,395	17,747	19,910	20,571	4,515	29.3	2,163	12.2	661	3.3
3. Special Area Programmes	613	925	993	1,013	380	62.0	68	7.4	21	2.0
4. Irrigation and Flood Control	9,950	11,597	12,475	14,911	2,524	25.4	878	7.6	2,437	19.5
5. Energy	21,941	18,527	21,573	19,417	-368	-1.7	3,046	16.4	-2,156	-10.0
6. Industry and Minerals	2,901	3,344	4,119	3,955	1,219	42.0	775	23.2	-164	-4.0
7. Transport and Communications	8,746	9,797	11,145	13,957	2,399	27.4	1,348	13.8	2,812	25.2
8. Science, Technology and Environment	201	273	314	449	113	56.3	40	14.8	135	43.0
9. General Economic Services	4,727	5,913	5,931	7,552	1,204	25.5	18	0.3	1,621	27.3
<b>II Non-Developmental Expenditure (A to F)</b>	<b>1,83,961</b>	<b>2,05,815</b>	<b>1,98,501</b>	<b>2,24,775</b>	<b>14,540</b>	<b>7.9</b>	<b>-7,314</b>	<b>-3.6</b>	<b>26,274</b>	<b>13.2</b>
A. Organs of State	4,520	4,391	4,836	5,177	316	7.0	444	10.1	342	7.1
B. Fiscal Services	11,344	10,240	10,553	10,823	-791	-7.0	313	3.1	271	2.6
C. Interest Payments and Servicing of Debt (1+2)	92,607	98,689	95,354	106,045	2,747	3.0	-3,334	-3.4	10,691	11.2
1. Appropriation for Reduction or Avoidance of Debt	4,618	5,391	6,361	6,620	1,743	37.7	970	18.0	260	4.1
2. Interest Payments	87,989	93,298	88,994	99,425	1,005	1.1	-4,304	-4.6	10,431	11.7
D. Administrative Services	30,744	37,657	36,597	43,396	5,852	19.0	-1,060	-2.8	6,799	18.6
E. Pensions	37,378	41,661	42,416	47,825	5,038	13.5	755	1.8	5,409	12.8
F. Miscellaneous General Services of which : State Lotteries	7,369	13,178	8,746	11,508	1,377	18.7	-4,432	-33.6	2,762	31.6
	6,712	9,329	7,908	10,257	1,196	17.8	-1,420	-15.2	2,349	29.7
<b>III. Grants-in-Aid and Contribution</b>	<b>8,063</b>	<b>8,805</b>	<b>10,101</b>	<b>13,119</b>	<b>2,038</b>	<b>25.3</b>	<b>1,296</b>	<b>14.7</b>	<b>3,017</b>	<b>29.9</b>

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

**Notes** : 1. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

2. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07.

Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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

## Appendix Table 5: Capital Receipts

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variations					
						Col.5 over Col.3		Col.5 over Col.4		Col.6 over Col.5	
						Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11	12
<b>Total Capital Receipts (1 to 11)</b>	<b>2,10,562</b>	<b>2,04,687</b>	<b>1,49,413</b>	<b>1,59,136</b>	<b>1,51,969</b>	<b>-45,551</b>	<b>-22.3</b>	<b>9,722</b>	<b>6.5</b>	<b>-7,167</b>	<b>-4.5</b>
1. External Debt \$	-	-	-	-	-	-	-	-	-	-	-
2. Internal Debt *	1,54,651	1,47,122	1,01,722	1,22,473	1,10,700	-24,649	-16.8	20,752	20.4	-11,773	-9.6
<i>of which:</i>											
Market Loans (Gross)	52,257	40,447	23,237	23,806	28,268	-16,641	-41.1	569	2.4	4,462	18.7
Special Securities issued to NSSF@	67,221	87,431	60,494	84,263	64,815	-3,168	-3.6	23,769	39.3	-19,448	-23.1
3. Loans from the Centre@	26,127	26,157	31,216	10,911	13,525	-15,246	-58.3	-20,305	-65.0	2,614	24.0
4. Recovery of Loans and Advances	16,414	8,567	5,505	7,459	5,513	-1,109	-12.9	1,954	35.5	-1,946	-26.1
5. Small Savings, Provident Funds, etc. (net)	9,325	8,883	9,489	10,423	10,336	1,540	17.3	934	9.8	-87	-0.8
6. Contingency Fund (net)	-176	208	-	-51	57	-259	-124.6	-51	-	108	-210.6
7. Reserve Funds (net)**	6377	7,127	4,205	3,250	4,365	-3,877	-54.4	-955	-22.7	1,115	34.3
8. Deposits and Advances (net)***	-374	8,074	-2,800	-702	-1,154	-8,776	-108.7	2,098	-74.9	-452	64.4
9. Appropriation to Contingency Fund (net)	-	-75	-	-1	-	74	-99.2	-1	-	1	-100.0
10. Remittances (net)	1,850	1,240	1,661	957	1,975	-282	-22.8	-703	-42.4	1,018	106.3
11. Others #	-3,632	-2,617	-1,585	4,415	6,652	7,032	-268.7	6,000	-378.6	2,236	50.6

\$ : As per the Constitution of India, States can not raise resources directly from external agencies.

'-' : Negligible/Nil

\* Includes market loans, Special Securities issued to National Small Savings Fund (NSSF), 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.

@ 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.

\*\* Reserve Fund (net) includes 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 (net) 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.

- Notes :**
1. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.
  2. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.
  3. Capital receipts include Public Accounts on a net basis. Also see Notes to Appendix III.

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

**Appendix Table 6: Capital Disbursements**

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variations					
						Col.5 over Col.3		Col.5 over Col.4		Col.6 over Col.5	
						Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11	12
<b>Total Capital Disbursements (1 to 4)</b>	<b>1,48,342</b>	<b>1,57,805</b>	<b>1,23,299</b>	<b>1,36,332</b>	<b>1,43,471</b>	<b>-21,473</b>	<b>-13.6</b>	<b>13,034</b>	<b>10.6</b>	<b>7,139</b>	<b>5.2</b>
1. Total Capital Outlay (i+ii)	52,425	61,559	77,048	85,350	96,506	23,791	38.6	8,302	10.8	11,156	13.1
i) Developmental Outlay (a+b)	50,383	58,889	72,590	81,704	92,111	22,816	38.7	9,114	12.6	10,406	12.7
a) Social Services	9,573	12,079	16,949	16,574	18,724	4,496	37.2	-374	-2.2	2,150	13.0
b) Economic Services	40,810	46,810	55,641	65,130	73,387	18,320	39.1	9,489	17.1	8,257	12.7
ii) Non-Developmental Outlay@	2,042	2,670	4,458	3,646	4,395	976	36.5	-812	-18.2	750	20.6
2. Discharge of Internal Debt@@	57,993	38,442	18,323	23,457	23,162	-14,985	-39.0	5,135	28.0	-296	-1.3
<i>of which:</i>											
Market Loans	4,970	5,888	5,281	5,176	5,506	-713	-12.1	-105	-2.0	330	6.4
3. Repayment of Loans to the Centre	12,010	37,961	13,834	8,706	8,698	-29,255	-77.1	-5,128	-37.1	-8	-0.1
4. Loans and Advances by the State Governments (i+ii)	25,914	19,843	14,094	18,819	15,106	-1,024	-5.2	4,725	33.5	-3,714	-19.7
i) Developmental (a+b)	25,085	18,176	12,919	17,777	14,050	-399	-2.2	4,858	37.6	-3,727	-21.0
a) Social Services	3,434	2,978	4,156	4,685	5,645	1,707	57.3	529	12.7	960	20.5
b) Economic Services	21,651	15,198	8,764	13,092	8,406	-2,106	-13.9	4,328	49.4	-4,687	-35.8
ii) Non-Developmental	829	1,667	1,175	1,042	1,055	-625	-37.5	-132	-11.3	13	1.3

@ : 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 repayments of cash credits and loans from the State Bank of India and other banks and Ways and Means Advances and Overdraft from the Reserve Bank of India.

**Notes** : 1. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

2. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

3. Capital expenditures are given exclusive of Public Accounts. Also see Notes to Appendix IV.

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

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

(Rs. crore)

Year	Revenue Deficit	Capital Outlay	Net Lending	Disinvestment	GFD (2 to 5)	Per cent to GFD				
						Revenue Deficit	Capital Outlay	Net Lending	Disinvestment	Total (7 to 10)
1	2	3	4	5	6	7	8	9	10	11
1990-91	5,309	9,223	4,255	—	18,787	28.3	49.1	22.6	—	100.0
1991-92	5,651	10,096	3,153	—	18,900	29.9	53.4	16.7	—	100.0
1992-93	5,114	10,655	5,123	—	20,891	24.5	51.0	24.5	—	100.0
1993-94	3,813	12,450	4,333	—	20,596	18.5	60.4	21.0	—	100.0
1994-95	6,156	17,351	4,190	—	27,697	22.2	62.6	15.1	—	100.0
<b>1990-95 (Avg.)</b>	<b>5,209</b>	<b>11,955</b>	<b>4,211</b>	<b>—</b>	<b>21,374</b>	<b>24.7</b>	<b>55.3</b>	<b>20.0</b>	<b>—</b>	<b>100.0</b>
1995-96	8,201	18,495	4,731	—	31,426	26.1	58.9	15.1	—	100.0
1996-97	16,114	17,540	3,791	-193	37,251	43.3	47.1	10.2	-0.5	100.0
1997-98	16,333	22,802	5,065	—	44,200	37.0	51.6	11.5	—	100.0
1998-99	43,642	23,072	8,045	-505	74,254	58.8	31.1	10.8	-0.7	100.0
1999-2000	53,797	25,512	12,171	—	91,480	58.8	27.9	13.3	—	100.0
<b>1995-00 (Avg.)</b>	<b>27,617</b>	<b>21,484</b>	<b>6,761</b>	<b>-140</b>	<b>55,722</b>	<b>44.8</b>	<b>43.3</b>	<b>12.2</b>	<b>-0.2</b>	<b>100.0</b>
2000-01	53,569	31,130	4,834	—	89,532	59.8	34.8	5.4	—	100.0
2001-02	59,188	32,269	4,537	—	95,994	61.7	33.6	4.7	—	100.0
2002-03	55,111	36,569	10,443	—	1,02,123	54.0	35.8	10.2	—	100.0
2003-04	61,145	52,426	9,499	—	1,23,070	49.7	42.6	7.7	—	100.0
<b>2000-04 (Avg.)</b>	<b>57,253</b>	<b>38,098</b>	<b>7,328</b>	<b>—</b>	<b>1,02,680</b>	<b>56.3</b>	<b>36.7</b>	<b>7.0</b>	<b>—</b>	<b>100.0</b>
2004-05	36,423	61,559	11,276	—	1,09,257	33.3	56.3	10.3	—	100.0
2005-06 (RE)	17,178	85,350	11,361	—	1,13,888	15.1	74.9	10.0	—	100.0
2006-07 (BE)	4,511	96,506	9,593	-1,000	1,09,610	4.1	88.0	8.8	-0.9	100.0

Avg. : Average      '—': Negligible/Nil

**Note** : Figures for 2004-05 (Accounts) in respect of 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	Market Borrowings	Loans from Centre	Special Securities issued to NSSF	Loans from LIC, NABARD, NDCDC, SBI and Other Banks	State Provident Funds	Reserve Funds	Deposits & Advances	Suspense & Miscellaneous	Remittances	Overall Surplus(+)/ Deficit (-) (12+13+14)	Increase (+)/ Decrease (-) in Cash Balance	Withdrawal from (-)/ Addition to (+) Cash Balance Investment Account	Increase (-)/ Decrease (+) in WMA/ OD from RBI	Others [16 - Sum (2 to 11)]	Gross Fiscal Deficit (GFD)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1990-91	2,556	9,978	-	241	2,488	1,120	1,670	376	-154	74	-266	427	-88	438	18,787
1991-92	3,305	9,374	-	-19	2,355	1,343	1,587	724	-716	-156	-629	685	-212	1,104	18,900
1992-93	3,501	8,921	-	-46	2,990	1,523	2,378	3,197	-337	1,829	-602	2,248	183	-3,065	20,891
1993-94	3,620	9,533	-	113	3,649	1,541	1,561	-556	-226	-462	-561	137	-38	1,822	20,596
1994-95	4,075	14,760	-	2,099	3,787	1,713	3,545	788	59	4,468	-1,173	3,667	1,974	-7,597	27,697
<b>1990-95 (Avg.)</b>	<b>3,411</b>	<b>10,513</b>	<b>-</b>	<b>478</b>	<b>3,054</b>	<b>1,448</b>	<b>2,148</b>	<b>906</b>	<b>-275</b>	<b>1,151</b>	<b>-646</b>	<b>1,433</b>	<b>364</b>	<b>-1,460</b>	<b>21,374</b>
1995-96	5,888	14,801	-	635	4,201	2,101	2,947	3,096	-338	2,850	465	3,589	-1,204	-4,754	31,426
1996-97	6,515	17,547	-	686	4,572	2,438	4,465	129	-7,505	-7,041	-6,794	415	-663	15,445	37,251
1997-98	7,280	23,676	-	1,504	5,268	2,930	3,521	271	-30	2,103	561	-385	1,926	-2,322	44,200
1998-99	10,467	31,057	-	2,382	10,004	3,588	7,131	1,483	2,244	-3,520	33,690	-32,982	-4,228	9,418	74,254
1999-2000	12,664	12,408	26,416	3,381	14,774	2,562	9,051	849	77	-3,113	625	-1,268	-2,470	12,411	91,480
<b>1995-2000 (Avg.)</b>	<b>8,563</b>	<b>19,898</b>	<b>26,416 *</b>	<b>1,718</b>	<b>7,764</b>	<b>2,724</b>	<b>5,423</b>	<b>1,166</b>	<b>-1,111</b>	<b>-1,744</b>	<b>5,710</b>	<b>-6,126</b>	<b>-1,328</b>	<b>6,040</b>	<b>55,722</b>
2000-01	12,519	8,396	32,606	4,550	10,846	3,099	7,136	2,355	1,032	2,346	849	727	769	4,648	89,532
2001-02	17,249	10,974	35,648	6,285	7,977	4,521	4,996	-2,452	-427	-3,426	637	-1,203	-2,860	14,647	95,994
2002-03	28,484	-932	52,243	4,858	7,195	4,799	711	1,212	93	4,611	-5,057	2,762	6,907	-1,153	1,02,123
2003-04	47,286	14,117	20,813	4,132	7,122	6,377	-374	-3,651	1,850	1,075	-1,164	1,778	461	24,323	1,23,070
<b>2000-04 (Avg.)</b>	<b>26,385</b>	<b>8,139</b>	<b>35,328</b>	<b>4,956</b>	<b>8,285</b>	<b>4,699</b>	<b>3,117</b>	<b>-634</b>	<b>637</b>	<b>1,151</b>	<b>-1,184</b>	<b>1,016</b>	<b>1,319</b>	<b>10,616</b>	<b>1,02,680</b>
2004-05	34,559	-11,804	67,924	26 **	7,829	7,127	8,074	-2,623	1,240	10,459	651	8,026	1,782	-13,554	1,09,257
2005-06 (RE)	18,630	2,205	74,483	5,588	9,042	3,250	-702	3,814	957	5,625	1,604	3,402	620	-9,005	1,13,888
2006-07 (BE)	22,762	4,827	58,162	7,531	8,739	4,365	-1,154	3,602	1,975	3,986	2,773	1,263	-50	-5,186	1,09,610

RE : Revised Estimates      BE : Budget Estimates      NSSF : National Small Saving Fund      Avg. : Average      '-' : Not Applicable

\* Pertains to 1999-2000 as it was introduced from that year only. The sum of items for 1995-2000 (Avg.) will not thus be equal to GFD.

\*\* Tamil Nadu has shown a negative figure of Rs. 1,376 crore under Loans from NDCDC on account of adjustment of Tamil Nadu Industrial Development Corporation (TIDCO) bonds.

**Notes:** 1. 'Others' is a residual and includes, *inter alia*, Contingency Funds, Appropriation to Contingency Funds, Miscellaneous Capital Receipts, Inter-State Settlement, Land Compensation and Other Bonds and Loans from Financial Institutions other than mentioned in the Table.

2. Due to the change in the accounting procedure from 1999-2000, Loans from the Centre excludes States' share in small saving collections which is shown under Securities issued to the NSSF under Internal Debt. Accordingly, repayments of small saving collections included under repayments of Loans to Centre is now shown under discharge of Internal Debt to have consistent accounting for receipts and expenditure.

3. Figures for 2004-05 (Accounts) in respect of Jammu & Kashmir and Jharkhand relate to Revised Estimates.

4. All figures are on a net basis.

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

**Appendix Table 9: Financing of Gross Fiscal Deficit - As Per cent to Total**

(Per cent)

Year	Market Borrowings	Loans from Centre Special	Securities issued to NSSF	Loans from LIC, NABARD, NCDC, SBI and Other Banks	State Provident Funds	Reserve Funds	Deposits & Advances	Suspense & Miscellaneous	Remittances	Overall Surplus(+)/ Deficit (-) (12+13+14)	Increase (+)/ Decrease (-) in Cash Balance	Withdrawal from (-)/ Addition to (+) Cash Balance Investment Account	Increase (-)/ Decrease (+) in WMA/ OD from RBI	Others [16 - Sum (2 to11)]	Gross Fiscal Deficit (GFD)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1990-91	13.6	53.1	-	1.3	13.2	6.0	8.9	2.0	-0.8	0.4	-1.4	2.3	-0.5	2.3	100.0
1991-92	17.5	49.6	-	-0.1	12.5	7.1	8.4	3.8	-3.8	-0.8	-3.3	3.6	-1.1	5.8	100.0
1992-93	16.8	42.7	-	-0.2	14.3	7.3	11.4	15.3	-1.6	8.8	-2.9	10.8	0.9	-14.7	100.0
1993-94	17.6	46.3	-	0.5	17.7	7.5	7.6	-2.7	-1.1	-2.2	-2.7	0.7	-0.2	8.8	100.0
1994-95	14.7	53.3	-	7.6	13.7	6.2	12.8	2.8	0.2	16.1	-4.2	13.2	7.1	-27.4	100.0
<b>1990-95 (Avg.)</b>	<b>16.0</b>	<b>49.0</b>	<b>-</b>	<b>1.8</b>	<b>14.3</b>	<b>6.8</b>	<b>9.8</b>	<b>4.3</b>	<b>-1.4</b>	<b>4.4</b>	<b>-2.9</b>	<b>6.1</b>	<b>1.2</b>	<b>-5.0</b>	<b>100.0</b>
1995-96	18.7	47.1	-	2.0	13.4	6.7	9.4	9.9	-1.1	9.1	1.5	11.4	-3.8	-15.1	100.0
1996-97	17.5	47.1	-	1.8	12.3	6.5	12.0	0.3	-20.1	-18.9	-18.2	1.1	-1.8	41.5	100.0
1997-98	16.5	53.6	-	3.4	11.9	6.6	8.0	0.6	-0.1	4.8	1.3	-0.9	4.4	-5.3	100.0
1998-99	14.1	41.8	-	3.2	13.5	4.8	9.6	2.0	3.0	-4.7	45.4	-44.4	-5.7	12.7	100.0
1999-2000	13.8	13.6	28.9	3.7	16.1	2.8	9.9	0.9	0.1	-3.4	0.7	-1.4	-2.7	13.6	100.0
<b>1995-2000 (Avg.)</b>	<b>16.1</b>	<b>40.6</b>	<b>28.9 *</b>	<b>2.8</b>	<b>13.4</b>	<b>5.5</b>	<b>9.8</b>	<b>2.7</b>	<b>-3.6</b>	<b>-2.6</b>	<b>6.1</b>	<b>-6.8</b>	<b>-1.9</b>	<b>9.5</b>	<b>100.0</b>
2000-01	14.0	9.4	36.4	5.1	12.1	3.5	8.0	2.6	1.2	2.6	0.9	0.8	0.9	5.2	100.0
2001-02	18.0	11.4	37.1	6.5	8.3	4.7	5.2	-2.6	-0.4	-3.6	0.7	-1.3	-3.0	15.3	100.0
2002-03	27.9	-0.9	51.2	4.8	7.0	4.7	0.7	1.2	0.1	4.5	-5.0	2.7	6.8	-1.1	100.0
2003-04	38.4	11.5	16.9	3.4	5.8	5.2	-0.3	-3.0	1.5	0.9	-0.9	1.4	0.4	19.8	100.0
<b>2000-04 (Avg.)</b>	<b>24.6</b>	<b>7.8</b>	<b>35.4</b>	<b>4.9</b>	<b>8.3</b>	<b>4.5</b>	<b>3.4</b>	<b>-0.4</b>	<b>0.6</b>	<b>1.1</b>	<b>-1.1</b>	<b>0.9</b>	<b>1.3</b>	<b>9.8</b>	<b>100.0</b>
2004-05	31.6	-10.8	62.2	-	7.2	6.5	7.4	-2.4	1.1	9.6	0.6	7.3	1.6	-12.4	100.0
2005-06 (RE)	16.4	1.9	65.4	4.9	7.9	2.9	-0.6	3.3	0.8	4.9	1.4	3.0	0.5	-7.9	100.0
2006-07 (BE)	20.8	4.4	53.1	6.9	8.0	4.0	-1.1	3.3	1.8	3.6	2.5	1.2	-	-4.7	100.0

RE : Revised Estimates      BE : Budget Estimates      NSSF : National Small Saving Fund      Avg. : Average      '-' : Nil/Negligible/Not applicable

\* : Pertains to 1999-2000 as it was introduced from that year only. The sum of items for 1995-2000 (Avg.) will not thus be equal to 100.

**Notes:** Same as in Appendix Table 8.

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

Appendix Table 10: State Government Market Borrowings<sup>#</sup>

(Rs. crore)

Year	Gross	Repayment	Net
1	2	3	4
1990-91	2,569	–	2,569
1991-92	3,364	–	3,364
1992-93	3,805	334	3,471
1993-94	4,145	507	3,638
1994-95	5,123	–	5,123
1995-96	6,274	343	5,931
1996-97	6,536	–	6,536
1997-98	7,749	557	7,192
1998-99	12,114	1,414	10,700
1999-00	13,706	1,301	12,405
2000-01	13,300	420	12,880
2001-02	18,707	1,446	17,261
2002-03*	30,853	1,789	29,064
2003-04*	50,521	4,145	46,376
2004-05*	39,101	5,123	33,978
2005-06	21,729	6,274	15,455
2006-07 @	11,026	6,551	4,475

‘—’ : Nil                      @ : Amount raised upto November 17, 2006.

\* : Includes additional market borrowings of Rs.10,000 crore for 2002-03, Rs.26,623 crore for 2003-04 and Rs.16,943 crore for 2004-05 under the Debt Swap Scheme.

# : As per Reserve Bank records.



**Appendix Table 11: Developmental and Non-Developmental Expenditure**

(Rs. crore)

Year	Developmental*	Non-Developmental*	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)
1991-92	74,588 (68.7)	27,143 (25.0)	6,915 (6.4)	1,08,646 (100.0)
1992-93	80,567 (67.5)	32,104 (26.9)	6,664 (5.6)	1,19,335 (100.0)
1993-94	89,388 (66.4)	38,020 (28.2)	7,241 (5.4)	1,34,649 (100.0)
1994-95	1,04,348 (64.6)	49,556 (30.7)	7,650 (4.7)	1,61,554 (100.0)
1995-96	1,14,819 (64.7)	55,380 (31.2)	7,385 (4.2)	1,77,584 (100.0)
1996-97	1,32,008 (65.1)	62,095 (30.6)	8,666 (4.3)	2,02,769 (100.0)
1997-98	1,45,268 (63.7)	71,767 (31.5)	11,100 (4.9)	2,28,135 (100.0)
1998-99	1,64,504 (61.8)	86,474 (32.5)	15,383 (5.8)	2,66,361 (100.0)
1999-00	1,87,297 (59.7)	1,10,206 (35.1)	16,386 (5.2)	3,13,889 (100.0)
2000-01	2,10,543 (60.6)	1,18,887 (34.2)	17,768 (5.1)	3,47,198 (100.0)
2001-02	2,16,696 (57.4)	1,38,080 (36.6)	22,534 (6.0)	3,77,311 (100.0)
2002-03	2,28,417 (54.3)	1,51,898 (36.1)	40,147 (9.5)	4,20,462 (100.0)
2003-04	2,80,099 (53.2)	1,69,022 (32.1)	76,903 (14.6)	5,26,023 (100.0)
2004-05	2,93,538 (51.8)	1,88,298 (33.3)	84,467 (14.9)	5,66,303 (100.0)
2005-06 (RE)	3,62,300 (59.6)	2,03,189 (33.4)	42,265 (7.0)	6,07,753 (100.0)
2006-07 (BE)	3,92,926 (58.8)	2,30,225 (34.5)	44,978 (6.7)	6,68,130 (100.0)

RE : Revised Estimates

BE : Budget Estimates

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

\*\* : Includes Grants-in-Aid and Contributions (Compensation and Assignments to local bodies), Discharge of Internal Debt and Repayment of Loans to the Centre.

**Notes** : 1. Figures in brackets are percentage to Total.

2. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

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

Appendix Table 12: Composition of Expenditure

(Per cent)

Items		Developmental	Non-Developmental	Others*	Total
1		2	3	4	5
<b>Plan</b>	2003-04	19.0	0.5	0.1	<b>19.5</b>
	2004-05	20.6	0.5	0.1	<b>21.2</b>
	2005-06 (R E)	27.0	1.0	0.1	<b>28.1</b>
	2006-07 (B E)	28.4	1.0	0.1	<b>29.5</b>
<b>Non-Plan</b>	2003-04	34.3	31.6	14.6	<b>80.5</b>
	2004-05	31.3	32.7	14.8	<b>78.8</b>
	2005-06 (R E)	32.6	32.4	6.8	<b>71.9</b>
	2006-07 (B E)	30.4	33.5	6.6	<b>70.6</b>
<b>Total</b>	2003-04	53.3	32.1	14.6	<b>100.0</b>
	2004-05	51.8	33.3	14.9	<b>100.0</b>
	2005-06 (RE)	59.6	33.4	7.0	<b>100.0</b>
	2006-07 (BE)	58.8	34.5	6.7	<b>100.0</b>

RE : Revised Estimates

BE : Budget Estimates

\* : Includes Grants-in-Aid &amp; Contributions (Compensation and Assignments to Local Bodies), Discharge of Internal Debt and Repayment of Loans to the Centre.

Source : Budget Documents of State Governments.

Appendix Table 13: Developmental Expenditure : Major Heads

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Percentage Variation		
					Col.4 over Col.2	Col.4 over Col.3	Col.5 over Col.4
1	2	3	4	5	6	7	8
<b>I Developmental Expenditure (Revenue and Capital (A + B))</b>	<b>2,75,362</b>	<b>3,13,563</b>	<b>3,44,523</b>	<b>3,78,876</b>	<b>25.1</b>	<b>9.9</b>	<b>10.0</b>
<b>A. Social Services (1 to 11)</b>	<b>1,44,131</b>	<b>1,68,532</b>	<b>1,80,559</b>	<b>2,00,030</b>	<b>25.3</b>	<b>7.1</b>	<b>10.8</b>
	<b>(49.1)</b>	<b>(51.6)</b>	<b>(49.8)</b>	<b>(50.9)</b>			
1. Education, Sports, Art and Culture	72,037	83,193	86,791	96,122	20.5	4.3	10.8
2. Medical and Public Health and Family Welfare	19,617	24,670	25,418	29,137	29.6	3.0	14.6
3. Water Supply and Sanitation	12,112	13,500	14,360	15,290	18.6	6.4	6.5
4. Housing	2,874	2,771	3,071	4,160	6.9	10.8	35.5
5. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10,138	12,598	13,551	14,006	33.7	7.6	3.4
6. Labour and Labour welfare	1,514	1,863	1,877	2,056	24.0	0.7	9.6
7. Social Security and Welfare	8,298	9,743	10,946	13,554	31.9	12.3	23.8
8. Nutrition	3,262	3,867	4,320	5,148	32.5	11.7	19.2
9. Relief on account of Natural Calamities	5,568	4,455	8,823	4,524	58.4	98.0	-48.7
10. Urban Development	7,210	9,456	9,101	13,261	26.2	-3.7	45.7
11. Others*	1,502	2,417	2,300	2,772	53.1	-4.8	20.5
<b>B. Economic Services (1 to 9)</b>	<b>1,31,231</b>	<b>1,45,031</b>	<b>1,63,964</b>	<b>1,78,845</b>	<b>24.9</b>	<b>13.1</b>	<b>9.1</b>
	<b>(44.7)</b>	<b>(44.4)</b>	<b>(45.3)</b>	<b>(45.5)</b>			
1. Agriculture and Allied Activities	22,206	23,346	24,617	26,950	10.9	5.4	9.5
2. Rural Development	18,425	21,866	24,621	25,476	33.6	12.6	3.5
3. Special Area Programmes	1,543	2,871	3,174	3,257	105.7	10.6	2.6
4. Irrigation and Flood Control	31,092	36,009	39,272	45,452	26.3	9.1	15.7
5. Energy	29,373	24,681	31,551	28,937	7.4	27.8	-8.3
6. Industry and Minerals	4,203	4,050	5,034	4,933	19.8	24.3	-2.0
7. Transport and Communications	18,824	24,400	27,732	33,722	47.3	13.7	21.6
8. Science, Technology and Environment	216	377	502	517	133.0	33.1	3.0
9. General Economic Services	5,351	7,430	7,461	9,600	39.4	0.4	28.7
<b>II. Loans and Advances by State Governments for Developmental Purposes (A+B)</b>	<b>18,176</b>	<b>12,919</b>	<b>17,777</b>	<b>14,050</b>	<b>-2.2</b>	<b>37.6</b>	<b>-21.0</b>
<b>A. Social Services (1 to 7)</b>	<b>2,978</b>	<b>4,156</b>	<b>4,685</b>	<b>5,645</b>	<b>57.3</b>	<b>12.7</b>	<b>20.5</b>
1. Education, Sports, Art and Culture	128	15	45	20	-65.1	196.5	-55.3
2. Medical and Public Health	48	81	81	77	67.1	-	-5.1
3. Family Welfare	-	2	2	2	683.3	-	-10.6
4. Water Supply and Sanitation	1,200	1,524	1,930	1,847	60.9	26.6	-4.3
5. Housing	739	741	1,021	1,264	38.2	37.8	23.8
6. Government Servants (Housing)	321	661	514	726	60.1	-22.2	41.2
7. Others @	542	1,132	1,093	1,710	101.7	-3.5	56.5
<b>B. Economic Services (1 to 10)</b>	<b>15,198</b>	<b>8,764</b>	<b>13,092</b>	<b>8,406</b>	<b>-13.9</b>	<b>49.4</b>	<b>-35.8</b>
1. Crop Husbandry	182	25	38	11	-78.9	51.2	-71.6
2. Soil and Water Conservation	-	-	3	-	-	863.3	-100.0
3. Food Storage and Warehousing	310	52	360	321	16.1	592.3	-10.8
4. Co-operation	1,999	417	2,580	1,197	29.1	519.0	-53.6
5. Major and Medium Irrigation, etc.	6	17	6	18	-	-64.7	200.0
6. Power Projects	10,412	6,577	7,602	4,694	-27.0	15.6	-38.3
7. Village and Small Industries	196	25	276	72	40.6	1022.3	-73.8
8. Other Industries and Minerals	668	354	551	481	-17.6	55.8	-12.6
9. Rural Development	52	62	67	67	28.8	8.1	0.1
10. Others+	1,374	1,235	1,609	1,545	17.1	30.2	-4.0
<b>III. Total Developmental Expenditure (I + II)</b>	<b>2,93,538</b>	<b>3,26,482</b>	<b>3,62,300</b>	<b>3,92,926</b>	<b>23.4</b>	<b>11.0</b>	<b>8.5</b>

- : Nil/Negligible.

\* : Includes expenditure on information and publicity.

@ : Includes urban development, social security and welfare, etc.

+ : Includes forest, fisheries, animal husbandry, road and water transport services, etc.

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

2. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

3. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on vote-on-accounts in last year's Study.

Source : Budget Documents of State Governments.

Appendix Table 14: Non-Developmental Expenditure : Major Heads

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Percentage Variations		
					Col.4 over Col.2	Col.4 over Col.3	Col.5 over Col.4
1	2	3	4	5	6	7	8
<b>I. Non-Developmental Expenditure (General Services) on Revenue Account (i to v)</b>	<b>1,83,961</b>	<b>2,05,815</b>	<b>1,98,501</b>	<b>2,24,775</b>	<b>7.9</b>	<b>-3.6</b>	<b>13.2</b>
i. Organs of State	4,520	4,391	4,836	5,177	7.0	10.1	7.1
ii. Fiscal Services	11,344	10,240	10,553	10,823	-7.0	3.1	2.6
iii. Interest Payments and Servicing of Debt (1+2)	92,607	98,689	95,354	1,06,045	3.0	-3.4	11.2
1. Appropriation for reduction or Avoidance of Debt	4,618	5,391	6,361	6,620	37.7	18.0	4.1
2. Interest Payments	87,989 (23.6)	93,298 (21.7)	88,994 (19.6)	99,425 (19.1)	1.1	-4.6	11.7
iv. Administrative Services (1 to 5)	30,744	37,657	36,597	43,396	19.0	-2.8	18.6
1. Secretariat- General Services	1,152	3,128	2,453	2,929	113.0	-21.6	19.4
2. District Administration	3,203 (0.9)	4,069 (0.9)	4,186 (0.9)	4,887 (0.9)	30.7	2.9	16.8
3. Police	19,172	21,053	21,543	23,448	12.4	2.3	8.8
4. Public Works	2,825	3,073	3,254	4,227	15.2	5.9	29.9
5. Others @	4,393	6,334	5,161	7,904	17.5	-18.5	53.2
v. Pension and Miscellaneous General Services	44,746	54,838	51,162	59,333	14.3	-6.7	16.0
<b>II. Non-Developmental Expenditure on Capital Account (1+2)</b>	<b>4,337</b>	<b>5,633</b>	<b>4,688</b>	<b>5,451</b>	<b>8.1</b>	<b>-16.8</b>	<b>16.3</b>
1. Non-Developmental (General Services)	2,670	4,458	3,646	4,395	36.5	-18.2	20.6
2. Loans for Non-Developmental Purposes (a+b)	1,667	1,175	1,042	1,055	-37.5	-11.3	1.3
a) Government Servants (other than housing)	227	461	336	345	48.0	-27.2	2.8
b) Miscellaneous	1,440	714	707	710	-50.9	-1.0	0.5
<b>III. Total Non-Developmental Expenditure (I + II)</b>	<b>1,88,298</b>	<b>2,11,447</b>	<b>2,03,189</b>	<b>2,30,225</b>	<b>7.9</b>	<b>-3.9</b>	<b>13.3</b>
<b>IV. III as percentages of Aggregate Receipts</b>	<b>32.6</b>	<b>36.5</b>	<b>33.1</b>	<b>34.3</b>			
<b>V. III as percentages of Aggregate Disbursements</b>	<b>33.3</b>	<b>36.5</b>	<b>33.4</b>	<b>34.5</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 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

3. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

Source : Budget Documents of State Governments.

**Appendix Table 15: Developmental and Non-Developmental Expenditure - Plan and Non-Plan Components**

(Rs. crore)

Items	2003-04 (Accounts)			2004-05 (Accounts) @			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	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	14	15	16
<b>Aggregate Disbursements (1 to 3) *</b>	<b>1,02,675</b>	<b>4,23,348</b>	<b>5,26,023</b>	<b>1,19,811</b>	<b>4,46,492</b>	<b>5,66,303</b>	<b>1,60,107</b>	<b>4,18,784</b>	<b>5,78,891</b>	<b>1,70,688</b>	<b>4,37,065</b>	<b>6,07,753</b>	<b>1,96,617</b>	<b>4,71,512</b>	<b>6,68,130</b>
<b>1. Developmental Expenditure (a + b)</b>	<b>99,709</b>	<b>1,80,390</b>	<b>2,80,099</b>	<b>116,510</b>	<b>1,77,028</b>	<b>2,93,538</b>	<b>1,53,224</b>	<b>173,259</b>	<b>326,482</b>	<b>163,985</b>	<b>1,98,314</b>	<b>3,62,300</b>	<b>1,89,645</b>	<b>2,03,281</b>	<b>3,92,926</b>
a) Direct Developmental Expenditure (i+ii)	89,790	1,65,224	2,55,014	108,880	1,66,482	2,75,362	1,44,059	169,504	313,563	155,386	1,89,137	3,44,523	181,102	1,97,774	3,78,876
i) Economic Services	53,118	72,296	1,25,414	64,072	67,158	1,31,231	83,767	61,264	145,031	91,861	72,103	1,63,964	103,729	75,117	1,78,845
ii) Social Services	36,672	92,928	1,29,600	44,808	99,323	1,44,131	60,292	108,240	168,532	63,525	1,17,034	1,80,559	77,373	1,22,658	2,00,030
b) Loans and Advances for Developmental Purposes (i + ii)	9,919	15,166	25,085	7,630	10,546	18,176	9,165	3,754	12,919	8,600	9,177	17,777	8,544	5,507	14,050
i) Economic Services	8,007	13,644	21,651	5,636	9,563	15,198	6,777	1,987	8,764	5,470	7,623	13,092	4,876	3,530	8,406
ii) Social Services	1,912	1,522	3,434	1,994	983	2,978	2,388	1,767	4,156	3,130	1,555	4,685	3,667	1,977	5,644
<b>2. Non-Developmental Expenditure (a + b)</b>	<b>2,709</b>	<b>1,66,313</b>	<b>1,69,022</b>	<b>2,894</b>	<b>185,404</b>	<b>1,88,298</b>	<b>6,488</b>	<b>204,959</b>	<b>2,11,447</b>	<b>5,983</b>	<b>1,97,206</b>	<b>2,03,189</b>	<b>6,396</b>	<b>2,23,829</b>	<b>2,30,225</b>
a) Direct Non-Developmental Expenditure	2,706	1,65,487	1,68,193	2,890	183,741	1,86,631	6,487	203,785	2,10,273	5,980	1,96,166	2,02,147	6,393	2,22,777	2,29,170
b) Loans and Advances for Non-Developmental Purposes	3	826	829	4	1,663	1,667	1	1,174	1,175	3	1,040	1,042	3	1,052	1,055
<b>3. Others (a to c)</b>	<b>257</b>	<b>76,645</b>	<b>76,902</b>	<b>407</b>	<b>84,060</b>	<b>84,467</b>	<b>396</b>	<b>40,566</b>	<b>40,962</b>	<b>720</b>	<b>41,545</b>	<b>42,265</b>	<b>576</b>	<b>44,403</b>	<b>44,978</b>
a) Repayment of Loans to the Centre	—	12,010	12,010	—	37,961	37,961	—	13,834	13,834	—	8,706	8,706	—	8,698	8,698
b) Discharge of Internal Debt	—	57,993	57,993	—	38,442	38,442	—	18,323	18,323	—	23,457	23,457	—	23,162	23,162
of which:															
Market Loans	—	4,970	4,970	—	5,888	5,888	—	5,281	5,281	—	5,176	5,176	—	5,506	5,506
c) Grants-in-Aid and Contributions	257	6,642	6,899	407	7,656	8,063	396	8,409	8,805	720	9,382	10,101	576	12,543	13,119
of which															
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	257	6,642	6,899	407	7,656	8,063	396	8,409	8,805	720	9,382	10,101	576	12,543	13,119

‘—’ : Nil/Negligible

@ : Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

\* : Includes expenditure on both Revenue and Capital Account.

**Note :** The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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

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

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	6
<b>I. Developmental Expenditure</b>	<b>2,80,099</b>	<b>2,93,538</b>	<b>3,26,482</b>	<b>3,62,300</b>	<b>3,92,926</b>
a) Revenue	2,04,631	2,16,474	2,40,973	2,62,818	2,86,765
b) Capital	75,468	77,065	85,509	99,481	1,06,161
<b>II. Non-Developmental Expenditure</b>	<b>1,69,022</b>	<b>1,88,298</b>	<b>2,11,447</b>	<b>2,03,189</b>	<b>2,30,225</b>
a) Revenue	1,66,151	1,83,961	2,05,815	1,98,501	2,24,775
b) Capital	2,871	4,337	5,633	4,688	5,451
<b>III. Others</b>	<b>76,902</b>	<b>84,467</b>	<b>40,962</b>	<b>42,265</b>	<b>44,978</b>
a) Revenue *	6899	8,063	8,805	10,101	13,119
b) Capital **	70,003	76,404	32,157	32,163	31,859
<b>IV. Aggregate Disbursements (I+II+III)</b>	<b>5,26,023</b>	<b>5,66,303</b>	<b>5,78,891</b>	<b>6,07,753</b>	<b>6,68,130</b>
<b>V. I as percentage of IV</b>	<b>53.3</b>	<b>51.8</b>	<b>56.4</b>	<b>59.6</b>	<b>58.8</b>
<b>VI. II as percentage of IV</b>	<b>32.1</b>	<b>33.3</b>	<b>36.5</b>	<b>33.4</b>	<b>34.5</b>
<b>VII. III as percentage of IV</b>	<b>14.6</b>	<b>14.9</b>	<b>7.1</b>	<b>7.0</b>	<b>6.7</b>

\* Comprise Grants-in-Aid & Contributions (Compensation and Assignments to local bodies).

\*\* Comprise Discharge of Internal Debt and repayment of Loans to the Centre.

**Notes :** 1. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.  
2. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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

**Appendix Table 17: Plan and Non-Plan Expenditure - Revenue and Capital Components**

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	6
<b>I. Plan Expenditure</b>	<b>1,02,675</b>	<b>1,19,811</b> <b>(16.7)</b>	<b>1,60,107</b> <b>(33.6)</b>	<b>1,70,688</b> <b>(42.5)</b>	<b>1,96,617</b> <b>(15.2)</b>
a) Revenue	51,349	60,987	80,547	84,641	97,875
b) Capital	51,326	58,825	79,560	86,047	98,742
<b>II. Non-Plan Expenditure</b>	<b>4,23,348</b>	<b>4,46,492</b> <b>(5.5)</b>	<b>4,18,784</b> <b>(-6.2)</b>	<b>4,37,065</b> <b>(-2.1)</b>	<b>4,71,512</b> <b>(7.9)</b>
a) Revenue	3,26,332	3,47,511	3,75,045	3,86,780	4,26,783
b) Capital	97,016	98,981	43,738	50,285	44,729
<b>III. Total Expenditure</b>	<b>5,26,023</b>	<b>5,66,303</b> <b>(7.7)</b>	<b>5,78,891</b> <b>(2.2)</b>	<b>6,07,753</b> <b>(7.3)</b>	<b>668,130</b> <b>(9.9)</b>
<b>IV. I as percentage of III</b>	<b>19.5</b>	<b>21.2</b>	<b>27.7</b>	<b>28.1</b>	<b>29.4</b>
<b>V. II as percentage of III</b>	<b>80.5</b>	<b>78.8</b>	<b>72.3</b>	<b>71.9</b>	<b>70.6</b>

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

2. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

3. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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



Appendix Table 18: Non-Plan Non-Developmental Expenditure of States

(Rs. crore)

Items	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	2	3	4
<b>I. Non-Plan Non-Developmental Revenue Expenditure (1 to 5)</b>	<b>1,64,840</b>	<b>1,82,756</b> <b>(10.9)</b>	<b>1,95,412</b> <b>(6.9)</b>	<b>2,21,569</b> <b>(13.4)</b>
1. Organs of States	3,673	4,431 (20.6)	4,531 (2.3)	5,058 (11.6)
2. Fiscal Services	9,843	11,167 (13.4)	10,190 (-8.8)	10,479 (2.8)
3. Interest Payments and Servicing of Debt	84,392	92,602 (9.7)	95,102 (2.7)	105,793 (11.2)
<i>of which:</i>				
Interest Payments	81,745	87,984 (7.6)	88,742 (0.9)	99,172 (11.8)
<i>of which:</i>				
Interest on Loans from the Centre	30,238	25,625 (-15.3)	16,427 (-35.9)	16,421 (0.0)
4. Administrative Services	27,945	29,941 (7.1)	34,541 (15.4)	41,037 (18.8)
5. Pensions and Miscellaneous General Services	38,987	44,616 (14.4)	51,048 (14.4)	59,203 (16.0)
<b>II. Non-Plan Non-Developmental Capital Disbursements (1 + 2)*</b>	<b>1,472</b>	<b>2,648</b> <b>(79.9)</b>	<b>1,794</b> <b>(-32.3)</b>	<b>2,260</b> <b>(26.0)</b>
1. Non-Plan Non-Developmental Capital Outlay	646	985 (52.4)	754 (-23.4)	1,208 (60.2)
2. Non-Plan Non-Developmental Loans and Advances by States	826	1,663 (101.4)	1,040 (-37.5)	1,052 (1.2)
<b>III. Total Non-Plan Non-Developmental Expenditure</b>	<b>1,66,313</b>	<b>1,85,404</b> <b>(11.5)</b>	<b>1,97,206</b> <b>(6.4)</b>	<b>2,23,829</b> <b>(13.5)</b>

\* Exclude repayment of Loans to the Centre and Discharge of Internal Debt.

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

2. The Non-Plan figures in respect of Jammu and Kashmir and Jharkhand for 2004-05 (Accounts) relate to Revised Estimates.

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

**Appendix Table 19: Devolution and Transfer of Resources from the Centre**

(Rs. crore)

Items	2004-05 (Accounts)@	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (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>78,550</b>	<b>90,002</b>	<b>92,723</b>	<b>109,419</b>	<b>14,173</b>	<b>18.0</b>	<b>2,721</b>	<b>3.0</b>	<b>16,697</b>	<b>18.0</b>
<b>II. Grants from the Centre (1 to 5)</b>	<b>56,857</b>	<b>78,882</b>	<b>90,002</b>	<b>100,188</b>	<b>33,145</b>	<b>58.3</b>	<b>11,120</b>	<b>14.1</b>	<b>10,186</b>	<b>11.3</b>
1. State Plan Schemes	29,919	35,013	33,430	42,801	3,511	11.7	-1,583	-4.5	9,372	28.0
2. Central Plan Schemes	1,315	4,914	4,558	5,678	3,242	246.5	-356	-7.2	1,120	24.6
3. Centrally Sponsored Schemes	10,439	15,366	17,857	18,259	7,418	71.1	2,491	16.2	402	2.3
4. NEC/Special Plan Schemes	287	592	690	735	403	140.4	99	16.7	45	6.4
5. Non-Plan Grants (a to c)	14,897	22,998	33,467	32,715	18,571	124.7	10,470	45.5	-752	-2.2
a) Statutory Grants	7,963	14,624	19,981	19,962	12,019	150.9	5,357	36.6	-19	-0.1
b) Grants for Natural Calamities	2,167	1,861	3,736	2,532	1,569	72.4	1,875	100.8	-1,204	-32.2
c) Non-Plan Non-Statutory Grants	4,767	6,513	9,750	10,221	4,983	104.5	3,237	49.7	471	4.8
<b>III. Gross Loans from the Centre (i + ii)</b>	<b>26,157</b>	<b>31,216</b>	<b>10,911</b>	<b>13,525</b>	<b>-15,246</b>	<b>-58.3</b>	<b>-20,305</b>	<b>-65.0</b>	<b>2,614</b>	<b>24.0</b>
i) Plan Loans	23,754	30,324	10,378	13,040	-13,375	-56.3	-19,946	-65.8	2,662	25.6
ii) Non-Plan Loans*	2,404	892	533	485	-1,871	-77.8	-359	-40.2	-48	-9.0
<b>IV. Gross Transfer (I+II+III)</b>	<b>1,61,564</b>	<b>2,00,100</b>	<b>1,93,636</b>	<b>2,23,133</b>	<b>32,072</b>	<b>19.9</b>	<b>-6,464</b>	<b>-3.2</b>	<b>29,497</b>	<b>15.2</b>
<b>V. Repayment and Interest Payments Liabilities (a + b)</b>	<b>63,586</b>	<b>34,947</b>	<b>25,256</b>	<b>25,234</b>	<b>-38,330</b>	<b>-60.3</b>	<b>-9,692</b>	<b>-27.7</b>	<b>-22</b>	<b>-0.1</b>
a) Repayment of Loans to the Centre	37,961	13,834	8,706	8,698	-29,255	-77.1	-5,128	-37.1	-8	-0.1
b) Interest Payments on the Loans from the Centre	25,625	21,113	16,550	16,536	-9,075	-35.4	-4,564	-21.6	-13	-0.1
<b>VI. Net Transfer of Resources from the Centre (IV-V)</b>	<b>97,978</b>	<b>1,65,152</b>	<b>1,68,380</b>	<b>1,97,899</b>	<b>70,402</b>	<b>71.9</b>	<b>3,228</b>	<b>2.0</b>	<b>29,518</b>	<b>17.5</b>

@ Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

\* Includes Ways and Means Advances from the Centre.

**Note :** The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.

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

**Appendix Table 20: Composition of Outstanding Liabilities of State Governments**  
(As on end-March)

(Rs. crore)

Year	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compensation & Other Bonds	Loans & Advances from Centre	Provident Funds etc.	Reserve Fund	Deposit & Advances (Net Balances)	Contingency Fund	Total Outstanding Liabilities
1	2 = sum (3-6)+14	3	4	5	6 =sum (7-13)	7	8	9	10	11	12	13	14	15	16	17	18	19	20=2+sum (15-19)
1991	19,274	15,652	-	1,050	2,513	718	241	278	303	630	339	4	60	73,521	16,861	4,734	12,769	995	1,28,155
1992	23,270	19,008	-	1,288	2,910	775	267	151	604	812	296	5	64	82,979	19,790	5,519	14,502	969	1,47,030
1993	26,853	22,480	-	1,073	3,228	894	295	25	733	885	243	154	72	91,626	23,515	6,698	18,911	762	1,68,365
1994	30,933	26,119	-	1,306	3,429	1,044	380	-85	807	893	371	20	79	1,01,239	27,972	8,180	19,009	658	1,87,992
1995	35,875	31,200	-	608	3,989	1,135	421	-79	943	1,071	477	23	77	1,15,865	32,894	9,013	22,963	489	2,17,100
1996	43,895	37,088	-	1,894	4,838	1,257	501	288	1,175	1,101	456	61	76	1,30,618	38,216	10,577	26,654	929	2,50,889
1997	51,338	43,602	-	2,557	5,106	1,418	-	821	1,183	1,108	-	575	74	1,48,373	44,095	12,350	31,436	511	2,88,103
1998	59,289	50,847	-	630	7,734	1,684	-	2,038	1,396	1,107	-	1,510	77	1,71,737	50,843	14,498	36,609	921	3,33,897
1999	77,190	61,477	-	4,858	10,789	2,203	-	3,147	2,057	1,204	-	2,178	66	2,02,795	63,256	17,320	42,357	445	4,03,364
2000	1,26,346	75,427	26,416	7,328	17,110	3,102	-	4,372	3,177	1,345	-	5,114	65	2,35,514	80,523	19,769	52,193	1,533	5,15,877
2001	1,81,623	86,767	59,022	6,559	29,213	4,216	-	6,501	4,390	1,439	-	12,667	62	2,43,910	93,629	22,868	59,328	714	6,02,072
2002	2,49,069	1,04,027	94,670	9,419	40,894	5,085	-	8,969	7,139	1,622	-	18,078	59	2,54,884	1,03,815	27,389	64,325	1,042	7,00,524
2003	3,33,753	1,33,066	1,46,914	2,512	51,198	6,621	-	11,546	7,896	1,611	-	23,524	63	2,53,952	1,13,678	32,188	65,036	314	7,98,921
2004	4,29,063	1,79,466	1,67,726	2,052	60,990	9,043	-	12,467	7,311	2,985	-	29,184	18,830	2,68,069	1,23,003	38,565	64,662	138	9,23,500
2005	5,35,380	2,13,443	2,35,650	270	62,171	12,138	-	9,771	8,452	1,470	-	30,339	23,846	2,56,265	1,31,886	45,692	72,736	346	10,42,305
2006 RE	6,30,602	2,28,898	3,10,133	-350	67,688	12,535	-	15,276	8,018	1,591	-	30,268	24,233	2,58,471	1,42,309	48,942	72,034	294	11,52,652
2007 BE	7,18,191	2,51,660	3,68,296	-300	75,475	12,705	-	22,730	7,654	1,862	-	30,524	23,060	2,63,298	1,52,645	53,307	70,880	351	12,58,672

'-' : Not applicable /Not available/negligible

**Notes :** 1. From 1996-97, 'Other Loans' also includes 'Loans from GIC' and 'Loans from Other Institutions'.

2. 'Compensation and Other Bonds' include Power Bonds of 2003-04.

3. As detailed break-up of Discharge of Internal Debt for Arunachal Pradesh [2004-05, 2005-06 (RE) and 2006-07 (BE)] and Jammu and Kashmir [2005-06 (RE) and 2006-07 (BE)] were not available, the same has been included under 'Other Loans'.

4. Also see 'Explanatory Note on Data Sources and Methodology'.

**Appendix Table 21: Composition of Outstanding Liabilities of State Governments - As Proportion to Total**  
(As on end-March)

(Per cent)

Year	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compensation & Other Bonds	Loans & Advances from Centre	Small Savings Provident Funds etc.	Reserve Fund	Deposit & Advances (Net Balances)	Contingency Fund	Total Outstanding Liabilities
1	2 = sum (3-6)+14	3	4	5	6 =sum (7-13)	7	8	9	10	11	12	13	14	15	16	17	18	19	20=2+sum (15-19)
1991	15.0	12.2	-	0.8	2.0	0.6	0.2	0.2	0.2	0.5	0.3	-	-	57.4	13.2	3.7	10.0	0.8	100.0
1992	15.8	12.9	-	0.9	2.0	0.5	0.2	0.1	0.4	0.6	0.2	-	-	56.4	13.5	3.8	9.9	0.7	100.0
1993	15.9	13.4	-	0.6	1.9	0.5	0.2	-	0.4	0.5	0.1	0.1	-	54.4	14.0	4.0	11.2	0.5	100.0
1994	16.5	13.9	-	0.7	1.8	0.6	0.2	-	0.4	0.5	0.2	-	-	53.9	14.9	4.4	10.1	0.4	100.0
1995	16.5	14.4	-	0.3	1.8	0.5	0.2	-	0.4	0.5	0.2	-	-	53.4	15.2	4.2	10.6	0.2	100.0
1996	17.5	14.8	-	0.8	1.9	0.5	0.2	0.1	0.5	0.4	0.2	-	-	52.1	15.2	4.2	10.6	0.4	100.0
1997	17.8	15.1	-	0.9	1.8	0.5	-	0.3	0.4	0.4	-	0.2	-	51.5	15.3	4.3	10.9	0.2	100.0
1998	17.8	15.2	-	0.2	2.3	0.5	-	0.6	0.4	0.3	-	0.5	-	51.4	15.2	4.3	11.0	0.3	100.0
1999	19.1	15.2	-	1.2	2.7	0.5	-	0.8	0.5	0.3	-	0.5	-	50.3	15.7	4.3	10.5	0.1	100.0
2000	24.5	14.6	5.1	1.4	3.3	0.6	-	0.8	0.6	0.3	-	1.0	-	45.7	15.6	3.8	10.1	0.3	100.0
2001	30.2	14.4	9.8	1.1	4.9	0.7	-	1.1	0.7	0.2	-	2.1	-	40.5	15.6	3.8	9.9	0.1	100.0
2002	35.6	14.8	13.5	1.3	5.8	0.7	-	1.3	1.0	0.2	-	2.6	-	36.4	14.8	3.9	9.2	0.1	100.0
2003	41.8	16.7	18.4	0.3	6.4	0.8	-	1.4	1.0	0.2	-	2.9	-	31.8	14.2	4.0	8.1	-	100.0
2004	46.5	19.4	18.2	0.2	6.6	1.0	-	1.3	0.8	0.3	-	3.2	2.0	29.0	13.3	4.2	7.0	-	100.0
2005	51.4	20.5	22.6	-	6.0	1.2	-	0.9	0.8	0.1	-	2.9	2.3	24.6	12.7	4.4	7.0	-	100.0
2006 RE	54.7	19.9	26.9	-	5.9	1.1	-	1.3	0.7	0.1	-	2.6	2.1	22.4	12.3	4.2	6.2	-	100.0
2007 BE	57.1	20.0	29.3	-	6.0	1.0	-	1.8	0.6	0.1	-	2.4	1.8	20.9	12.1	4.2	5.6	-	100.0

'-' : Not applicable /Not available/negligible

- Notes :**
1. From 1996-97, 'Other Loans' also includes 'Loans from GIC' and 'Loans from Other Institutions'.
  2. 'Compensation and Other Bonds' include Power Bonds of 2003-04.
  3. As detailed break-up of Discharge of Internal Debt for Arunachal Pradesh [2004-05, 2005-06 (RE) and 2006-07 (BE)] and Jammu and Kashmir [2005-06 (RE) and 2006-07 (BE)] were not available, the same has been included under 'Other Loans'.
  4. Also see 'Explanatory Note on Data Sources and Methodology'.

**Appendix Table 22: Composition of Social Sector Expenditure\***

(Rs. Crore)

Items	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<b>1. Revenue Expenditure (i + ii)</b>	<b>32,826</b>	<b>36,617</b>	<b>41,344</b>	<b>46,618</b>	<b>52,116</b>	<b>61,016</b>	<b>68,597</b>	<b>77,625</b>	<b>93,298</b>	<b>1,07,734</b>	<b>1,15,491</b>	<b>1,18,643</b>	<b>1,24,324</b>	<b>1,34,719</b>	<b>1,49,022</b>	<b>1,85,477</b>	<b>2,03,390</b>
<b>(i) Social Services (a to l)</b>	<b>27,962</b>	<b>31,092</b>	<b>34,565</b>	<b>38,961</b>	<b>44,902</b>	<b>53,607</b>	<b>60,328</b>	<b>68,312</b>	<b>82,021</b>	<b>96,138</b>	<b>1,04,505</b>	<b>1,07,647</b>	<b>1,11,528</b>	<b>1,20,027</b>	<b>1,32,053</b>	<b>1,63,984</b>	<b>1,81,306</b>
(a) Education, Sports, Art and Culture	15,528	17,077	19,261	21,594	24,977	28,911	33,064	37,160	45,649	55,930	59,826	60,177	62,407	65,438	70,937	84,776	93,767
(b) Medical and Public Health	4,586	5,054	5,662	6,669	7,429	8,824	7,872	8,972	10,822	12,184	13,050	13,425	13,958	14,690	15,898	20,043	22,220
(c) Family welfare	-	-	-	-	-	1,654	1,558	1,741	1,862	2,114	2,356	2,479	2,383	2,482	2,558	3,327	3,555
(d) Water Supply & Sanitation	1,638	1,845	2,095	2,424	2,980	3,141	3,668	4,574	5,278	5,408	5,463	5,579	5,561	6,532	6,933	8,869	8,490
(e) Housing	361	398	445	470	569	701	851	926	1,145	1,032	1,305	1,262	1,462	1,758	1,889	2,203	3,069
(f) Urban Development	634	764	727	842	996	1,310	1,649	2,013	2,515	3,052	3,078	3,678	4,029	4,412	5,343	6,350	11,140
(g) Welfare of SCs, ST & OBCs	1,790	2,071	2,301	2,570	3,012	3,395	3,896	4,496	5,180	5,519	6,111	6,787	7,113	7,715	9,199	11,712	12,383
(h) Labour & Labour Welfare	453	489	550	589	671	743	816	1,031	1,077	1,230	1,231	1,160	1,224	1,410	1,514	1,877	2,056
(i) Social Security & Welfare	1,362	1,477	1,663	1,865	2,144	2,425	2,697	3,080	3,637	4,137	4,976	5,137	6,231	7,232	8,132	10,616	13,171
(j) Nutrition	536	611	633	674	865	2,158	1,874	1,878	2,138	2,264	2,511	2,288	2,298	2,871	3,262	4,320	5,148
(k) Relief on Account of Natural Calamities	877	1,076	972	948	899	1,928	1,964	1,977	2,106	2,612	3,878	5,012	4,169	4,658	5,568	8,823	4,524
(l) Others	198	230	256	315	360	417	417	464	614	656	721	662	695	830	820	1,067	1,783
<b>(ii) Economic Services (a + b)</b>	<b>4,863</b>	<b>5,525</b>	<b>6,779</b>	<b>7,658</b>	<b>7,215</b>	<b>7,409</b>	<b>8,269</b>	<b>9,313</b>	<b>11,278</b>	<b>11,596</b>	<b>10,985</b>	<b>10,996</b>	<b>12,796</b>	<b>14,692</b>	<b>16,970</b>	<b>21,492</b>	<b>22,084</b>
(a) Rural Development	4,675	5,287	6,362	7,277	6,779	6,570	7,528	8,371	10,464	10,509	10,018	10,196	11,751	13,552	15,395	19,910	20,571
(b) Food Storage & Warehousing	188	238	416	381	436	839	741	942	813	1,087	967	800	1,045	1,140	1,574	1,582	1,514
<b>2. Capital Outlay (i + ii)</b>	<b>1,566</b>	<b>1,690</b>	<b>2,022</b>	<b>2,031</b>	<b>2,515</b>	<b>2,622</b>	<b>2,666</b>	<b>4,046</b>	<b>5,179</b>	<b>5,755</b>	<b>8,929</b>	<b>9,862</b>	<b>9,412</b>	<b>11,472</b>	<b>15,981</b>	<b>21,437</b>	<b>23,794</b>
<b>(i) Social Services (a to i)</b>	<b>1,257</b>	<b>1,647</b>	<b>1,664</b>	<b>1,831</b>	<b>2,304</b>	<b>2,621</b>	<b>2,973</b>	<b>3,431</b>	<b>4,190</b>	<b>4,311</b>	<b>5,750</b>	<b>5,956</b>	<b>7,585</b>	<b>9,573</b>	<b>12,079</b>	<b>16,575</b>	<b>18,724</b>
(a) Education, Sports, Art and Culture	284	278	302	314	397	454	504	534	651	417	442	616	576	761	1,100	2,015	2,355
(b) Medical and Public Health	237	276	263	280	324	333	361	495	528	733	692	689	742	1,046	1,158	2,023	3,284
(c) Family Welfare	-	-	-	-	-	35	38	65	45	27	42	34	10	18	3	25	78
(d) Water Supply & Sanitation	354	499	549	677	894	896	1,026	1,117	1,688	1,822	3,069	2,686	3,553	3,586	5,180	5,491	6,800
(e) Housing	182	209	188	201	265	359	307	408	589	514	500	524	661	603	985	868	1,091
(f) Urban Development	30	146	97	126	139	192	225	227	48	182	557	311	602	1,834	1,867	2,751	2,122
(g) Welfare of SCs, ST & OBCs	120	162	177	168	192	222	364	413	487	479	388	435	633	810	939	1,839	1,623
(h) Social Security & Welfare	27	39	37	24	43	26	74	89	92	105	23	40	88	172	166	330	383
(i) Others	24	39	50	39	50	104	74	83	63	33	37	620	720	744	682	1,233	989
<b>(ii) Economic Services (a + b)</b>	<b>308</b>	<b>43</b>	<b>358</b>	<b>200</b>	<b>211</b>	<b>1</b>	<b>-306</b>	<b>615</b>	<b>989</b>	<b>1,444</b>	<b>3,179</b>	<b>3,906</b>	<b>1,827</b>	<b>1,898</b>	<b>3,903</b>	<b>4,863</b>	<b>5,070</b>
(a) Rural Development	115	204	184	142	158	191	410	386	360	576	1,303	2,293	2,225	2,339	3,029	4,711	4,905
(b) Food Storage & Warehousing	194	-161	174	58	54	-190	-716	229	630	868	1,876	1,613	-399	-441	873	152	164
<b>3. Loans &amp; Advances by State Governments (i + ii)</b>	<b>741</b>	<b>948</b>	<b>1,103</b>	<b>1,188</b>	<b>1,666</b>	<b>1,702</b>	<b>2,347</b>	<b>1,800</b>	<b>1,895</b>	<b>2,663</b>	<b>3,500</b>	<b>3,737</b>	<b>3,404</b>	<b>3,439</b>	<b>3,340</b>	<b>5,112</b>	<b>6,032</b>
<b>(i) Social Services (a to d)</b>	<b>741</b>	<b>948</b>	<b>1,103</b>	<b>1,188</b>	<b>1,666</b>	<b>1,608</b>	<b>2,159</b>	<b>1,778</b>	<b>1,881</b>	<b>2,533</b>	<b>3,434</b>	<b>3,358</b>	<b>3,386</b>	<b>3,434</b>	<b>2,978</b>	<b>4,685</b>	<b>5,645</b>
(a) Education, Sports, Art and Culture	-	-	-	-	-	21	9	22	10	4	0.2	3	34	49	128	45	20
(b) Housing	174	213	228	321	284	230	479	307	360	413	441	506	547	812	739	1,021	1,264
(c) Housing (Govt Servants)	143	162	185	230	258	282	671	359	449	998	1,150	955	789	561	321	514	726
(d) Others	424	573	690	636	1,124	1,075	1,000	1,091	1,062	1,118	1,843	1,894	2,016	2,011	1,790	3,105	3,635
<b>(ii) Economic Services (a + b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95</b>	<b>188</b>	<b>22</b>	<b>14</b>	<b>130</b>	<b>66</b>	<b>379</b>	<b>18</b>	<b>5</b>	<b>362</b>	<b>427</b>	<b>387</b>
(a) Rural Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	67	67
(b) Food Storage & Warehousing	-	-	-	-	-	95	188	22	14	130	66	379	18	5	310	360	321
<b>Total Social Sector Expenditure (1 + 2 + 3)</b>	<b>35,132</b>	<b>39,255</b>	<b>44,468</b>	<b>49,837</b>	<b>56,298</b>	<b>65,341</b>	<b>73,610</b>	<b>83,471</b>	<b>1,00,372</b>	<b>1,16,152</b>	<b>1,27,920</b>	<b>1,32,242</b>	<b>1,37,140</b>	<b>1,49,629</b>	<b>1,68,344</b>	<b>2,12,026</b>	<b>2,33,217</b>

\* : Includes expenditure on social services, Rural Development and Food Storage & Warehousing under revenue expenditure, capital outlay & loans and advances by the State Governments.

† : Data were not collated in the earlier issues of this Study and hence have not been provided.

Source : Budget Documents of State Governments and earlier issues of this study.

**Appendix Table 23: Composition of Social Sector Expenditure - as per cent to Total**

(Per cent)

Items	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<b>1. Revenue Expenditure (i + ii)</b>	<b>93.4</b>	<b>93.3</b>	<b>93.0</b>	<b>93.5</b>	<b>92.6</b>	<b>93.4</b>	<b>93.2</b>	<b>93.0</b>	<b>93.0</b>	<b>92.8</b>	<b>90.3</b>	<b>89.7</b>	<b>90.7</b>	<b>90.0</b>	<b>88.5</b>	<b>87.5</b>	<b>87.2</b>
<b>(i) Social Services (a to l)</b>	<b>79.6</b>	<b>79.2</b>	<b>77.7</b>	<b>78.2</b>	<b>79.8</b>	<b>82.0</b>	<b>82.0</b>	<b>81.8</b>	<b>81.7</b>	<b>82.8</b>	<b>81.7</b>	<b>81.4</b>	<b>81.3</b>	<b>80.2</b>	<b>78.4</b>	<b>77.3</b>	<b>77.7</b>
(a) Education, Sports, Art and Culture	44.2	43.5	43.3	43.3	44.4	44.2	44.9	44.5	45.5	48.2	46.8	45.5	45.5	43.7	42.1	40.0	40.2
(b) Medical and Public Health	13.1	12.9	12.7	13.4	13.2	10.4	10.7	10.7	10.8	10.5	10.2	10.2	10.2	9.8	9.4	9.5	9.5
(c) Family welfare	-	-	-	-	-	2.5	2.1	2.1	1.9	1.8	1.8	1.9	1.7	1.7	1.5	1.6	1.5
(d) Water Supply & Sanitation	4.7	4.7	4.7	4.9	5.3	4.8	5.0	5.5	5.3	4.7	4.3	4.2	4.1	4.4	4.1	4.2	3.6
(e) Housing	1.0	1.0	1.0	0.9	1.0	1.1	1.2	1.1	1.1	0.9	1.0	1.0	1.1	1.2	1.1	1.0	1.3
(f) Urban Development	1.8	1.9	1.6	1.7	1.8	2.0	2.2	2.4	2.5	2.6	2.4	2.8	2.9	2.9	3.2	3.0	4.8
(g) Welfare of SCs, ST & OBCs	5.1	5.3	5.2	5.2	5.3	5.2	5.3	5.4	5.2	4.8	4.8	5.1	5.2	5.2	5.5	5.5	5.3
(h) Labour & Labour Welfare	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9
(i) Social Security & Welfare	3.9	3.8	3.7	3.7	3.8	3.7	3.7	3.7	3.6	3.6	3.9	3.9	4.5	4.8	4.8	5.0	5.6
(j) Nutrition	1.5	1.6	1.4	1.4	1.5	3.3	2.5	2.3	2.1	1.9	2.0	1.7	1.7	1.9	1.9	2.0	2.2
(k) Relief on Account of Natural Calamities	2.5	2.7	2.2	1.9	1.6	3.0	2.7	2.4	2.1	2.2	3.0	3.8	3.0	3.1	3.3	4.2	1.9
(l) Others	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.5	0.5	0.8
<b>(ii) Economic Services (a + b)</b>	<b>13.8</b>	<b>14.1</b>	<b>15.2</b>	<b>15.4</b>	<b>12.8</b>	<b>11.3</b>	<b>11.2</b>	<b>11.2</b>	<b>11.2</b>	<b>10.0</b>	<b>8.6</b>	<b>8.3</b>	<b>9.3</b>	<b>9.8</b>	<b>10.1</b>	<b>10.1</b>	<b>9.5</b>
(a) Rural Development	13.3	13.5	14.3	14.6	12.0	10.1	10.2	10.0	10.4	9.0	7.8	7.7	8.6	9.1	9.1	9.4	8.8
(b) Food Storage & Warehousing	0.5	0.6	0.9	0.8	0.8	1.3	1.0	1.1	0.8	0.9	0.8	0.6	0.8	0.8	0.9	0.7	0.6
<b>2. Capital Outlay (i + ii)</b>	<b>4.5</b>	<b>4.3</b>	<b>4.5</b>	<b>4.1</b>	<b>4.5</b>	<b>4.0</b>	<b>3.6</b>	<b>4.8</b>	<b>5.2</b>	<b>5.0</b>	<b>7.0</b>	<b>7.5</b>	<b>6.9</b>	<b>7.7</b>	<b>9.5</b>	<b>10.1</b>	<b>10.2</b>
<b>(i) Social Services (a to i)</b>	<b>3.6</b>	<b>4.2</b>	<b>3.7</b>	<b>3.7</b>	<b>4.1</b>	<b>4.0</b>	<b>4.0</b>	<b>4.1</b>	<b>4.2</b>	<b>3.7</b>	<b>4.5</b>	<b>4.5</b>	<b>5.5</b>	<b>6.4</b>	<b>7.2</b>	<b>7.8</b>	<b>8.0</b>
(a) Education, Sports, Art and Culture	0.8	0.7	0.7	0.6	0.7	0.7	0.7	0.6	0.6	0.4	0.3	0.5	0.4	0.5	0.7	1.0	1.0
(b) Medical and Public Health	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.7	0.7	1.0	1.4
(c) Family Welfare	-	-	-	-	-	0.1	0.1	0.1	-	-	-	-	-	-	-	-	-
(d) Water Supply & Sanitation	1.0	1.3	1.2	1.4	1.6	1.4	1.4	1.3	1.7	1.6	2.4	2.0	2.6	2.4	3.1	2.6	2.9
(e) Housing	0.5	0.5	0.4	0.4	0.5	0.6	0.4	0.5	0.6	0.4	0.4	0.4	0.5	0.4	0.6	0.4	0.5
(f) Urban Development	0.1	0.4	0.2	0.3	0.2	0.3	0.3	0.3	-	0.2	0.4	0.2	0.4	1.2	1.1	1.3	0.9
(g) Welfare of SCs, ST & OBCs	0.3	0.4	0.4	0.3	0.3	0.3	0.5	0.5	0.5	0.4	0.3	0.3	0.5	0.5	0.6	0.9	0.7
(h) Social Security & Welfare	0.1	0.1	0.1	-	0.1	-	0.1	0.1	0.1	0.1	-	-	0.1	0.1	0.1	0.2	0.2
(i) Others	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	-	-	0.5	0.5	0.5	0.4	0.6	0.4
<b>(ii) Economic Services (a + b)</b>	<b>0.9</b>	<b>0.1</b>	<b>0.8</b>	<b>0.4</b>	<b>0.4</b>	-	<b>-0.4</b>	<b>0.7</b>	<b>1.0</b>	<b>1.2</b>	<b>2.5</b>	<b>3.0</b>	<b>1.3</b>	<b>1.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.2</b>
(a) Rural Development	0.3	0.5	0.4	0.3	0.3	0.3	0.6	0.5	0.4	0.5	1.0	1.7	1.6	1.6	1.8	2.2	2.1
(b) Food Storage & Warehousing	0.6	-0.4	0.4	0.1	0.1	-0.3	-1.0	0.3	0.6	0.7	1.5	1.2	-0.3	-0.3	0.5	0.1	0.1
<b>3. Loans &amp; Advances by State Governments (i + ii)</b>	<b>2.1</b>	<b>2.4</b>	<b>2.5</b>	<b>2.4</b>	<b>3.0</b>	<b>2.6</b>	<b>3.2</b>	<b>2.2</b>	<b>1.9</b>	<b>2.3</b>	<b>2.7</b>	<b>2.8</b>	<b>2.5</b>	<b>2.3</b>	<b>2.0</b>	<b>2.4</b>	<b>2.6</b>
<b>(i) Social Services (a to d)</b>	<b>2.1</b>	<b>2.4</b>	<b>2.5</b>	<b>2.4</b>	<b>3.0</b>	<b>2.5</b>	<b>2.9</b>	<b>2.1</b>	<b>1.9</b>	<b>2.2</b>	<b>2.7</b>	<b>2.5</b>	<b>2.5</b>	<b>2.3</b>	<b>1.8</b>	<b>2.2</b>	<b>2.4</b>
(a) Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	-	-
(b) Housing	0.5	0.5	0.5	0.6	0.5	0.4	0.7	0.4	0.4	0.4	0.3	0.4	0.4	0.5	0.4	0.5	0.5
(c) Housing (Govt Servants)	0.4	0.4	0.4	0.5	0.5	0.4	0.9	0.4	0.4	0.9	0.9	0.7	0.6	0.4	0.2	0.2	0.3
(d) Others	1.2	1.5	1.6	1.3	2.0	1.6	1.4	1.3	1.1	1.0	1.4	1.4	1.5	1.3	1.1	1.5	1.6
<b>(ii) Economic Services (a + b)</b>	-	-	-	-	-	<b>0.1</b>	<b>0.3</b>	-	-	<b>0.1</b>	<b>0.1</b>	<b>0.3</b>	-	-	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>
(a) Rural Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Food Storage & Warehousing	-	-	-	-	-	0.1	0.3	-	-	0.1	0.1	0.3	-	-	0.2	0.2	0.2
<b>Total Social Sector Expenditure (1 + 2 + 3)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

‘-’: Not available/Negligible

**Note** : See footnote to Appendix Table 22.

**Source** : Budget Documents of State Governments and earlier issues of this study.

## 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			
	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (RE)	2006-07 (BE)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (RE)	2006-07 (BE)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>I. Non-Special Category</b>												
1. Andhra Pradesh	7.6	8.3	8.0	9.1	21.7	22.2	19.5	18.4	39.8	31.2	12.7	9.8
2. Bihar	3.6	3.5	4.1	4.2	23.3	7.3	20.9	17.0	27.0	-86.6	3.0	-13.3
3. Chhattisgarh	1.7	1.7	1.8	1.9	27.0	14.5	12.3	11.8	29.1	-11.8	-59.5	-83.4
4. Goa	0.5	0.4	0.5	0.6	21.5	23.2	23.9	19.5	31.6	22.4	10.1	4.5
5. Gujarat	6.3	6.2	5.6	5.3	33.4	30.0	20.9	20.7	40.5	46.4	5.0	-0.3
6. Haryana	2.9	2.6	2.5	2.5	23.0	9.8	12.9	11.6	9.3	21.4	32.2	15.5
7. Jharkhand	1.9	2.1	2.2	2.3	18.2	33.3	37.5	32.4	-8.5	30.5	31.6	14.7
8. Karnataka	5.6	6.0	5.8	6.3	17.8	11.9	13.8	12.7	11.7	-45.5	-24.9	-29.5
9. Kerala	3.8	3.6	3.9	4.2	31.9	24.8	26.1	27.9	66.4	82.4	76.5	71.5
10. Madhya Pradesh	4.5	5.2	4.9	4.4	33.9	24.7	18.3	17.2	61.1	-26.4	0.5	-19.9
11. Maharashtra	11.6	12.8	11.7	10.5	34.3	31.2	24.0	12.5	46.3	53.9	8.6	-3.6
12. Orissa	3.0	2.8	2.9	2.9	27.5	10.3	9.1	9.8	39.8	38.2	36.5	28.3
13. Punjab	3.9	3.7	3.7	3.8	28.7	22.6	17.0	15.2	73.0	84.0	46.8	39.1
14. Rajasthan	4.9	5.1	4.6	4.6	32.3	25.7	22.6	17.6	46.5	34.9	14.3	0.8
15. Tamil Nadu	6.4	7.4	6.7	7.5	19.1	16.4	14.2	15.7	28.0	12.6	6.6	15.6
16. Uttar Pradesh	13.2	10.4	10.2	10.7	34.5	25.7	22.0	18.5	111.6	53.8	23.8	-8.8
17. West Bengal	7.3	5.9	7.1	6.4	43.7	34.8	31.3	31.1	71.1	77.2	76.6	69.3
18. NCT Delhi	2.2	2.3	2.3	2.0	24.9	14.8	13.0	8.1	-92.7	-184.4	-180.7	-373.6
<b>Non Special Category States</b>	<b>90.8</b>	<b>90.1</b>	<b>88.7</b>	<b>89.1</b>	<b>29.3</b>	<b>23.2</b>	<b>20.6</b>	<b>17.8</b>	<b>52.4</b>	<b>36.4</b>	<b>19.6</b>	<b>9.3</b>
<b>II. Special Category</b>												
1. Arunachal Pradesh	0.4	0.4	0.4	0.4	13.7	20.5	15.1	5.9	-73.8	2.0	-64.8	-151.5
2. Assam	2.0	2.6	3.0	3.0	15.2	17.2	17.6	17.5	49.1	14.2	10.9	13.1
3. Himachal Pradesh	1.5	1.4	1.4	1.3	37.5	28.1	12.9	13.3	67.4	64.0	10.0	25.4
4. Jammu and Kashmir	1.7	2.0	2.2	2.1	-0.2	9.4	12.1	8.6	11506.4	-156.4	-114.4	-248.9
5. Manipur	0.4	0.5	0.5	0.5	16.7	20.5	11.1	3.7	15.3	-20.4	-150.9	-739.6
6. Meghalaya	0.3	0.4	0.4	0.4	12.6	16.8	9.7	3.4	-42.2	16.0	-60.6	-397.6
7. Mizoram	0.3	0.3	0.4	0.3	18.2	13.5	14.9	5.8	-27.2	-45.9	-55.1	-143.7
8. Nagaland	0.5	0.4	0.5	0.5	-7.1	10.6	9.9	5.7	347.4	-70.9	-163.1	-321.8
9. Sikkim	0.3	0.4	0.4	0.4	3.6	8.9	12.2	11.1	-318.8	-91.0	-71.3	-91.7
10. Tripura	0.5	0.5	0.7	0.6	13.6	8.5	14.2	15.9	-31.0	-164.1	-101.3	-72.8
11. Uttaranchal	1.2	1.1	1.5	1.6	28.1	34.7	27.6	27.6	54.1	43.8	17.4	5.5
<b>Special Category States</b>	<b>9.2</b>	<b>9.9</b>	<b>11.3</b>	<b>10.9</b>	<b>15.4</b>	<b>18.1</b>	<b>15.9</b>	<b>14.2</b>	<b>0.3</b>	<b>-0.4</b>	<b>-30.7</b>	<b>-48.8</b>
<b>All States</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>28.0</b>	<b>22.7</b>	<b>20.0</b>	<b>17.4</b>	<b>49.7</b>	<b>33.3</b>	<b>15.1</b>	<b>4.1</b>

RE : Revised Estimates

BE : Budget Estimates

⊖ : Indicates surplus for revenue deficit

NCT : National Capital Territory

Agg.Dis : Aggregate Disbursements

GFD : Gross Fiscal Deficit

GFD Exp : Gross Fiscal Deficit Expenditure



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

(Per cent)

States	Capital Outlay/G F D				Net Lending/G F D				Non-Dev Exp/Agg Dis			
	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)
1	14	15	16	17	18	19	20	21	22	23	24	25
<b>I. Non-Special Category</b>												
1. Andhra Pradesh	57.1	66.1	82.2	98.7	3.2	2.7	5.1	1.3	30.5	28.1	28.8	26.5
2. Bihar	45.3	97.0	65.6	107.2	27.7	89.6	31.3	6.1	39.4	39.3	37.5	37.0
3. Chhattisgarh	46.1	103.9	134.1	182.9	24.8	8.0	25.4	0.5	24.3	26.2	22.8	25.9
4. Goa	67.7	77.3	89.9	95.7	0.7	0.3	-0.1	-0.2	25.3	27.7	28.3	40.2
5. Gujarat	35.1	47.1	87.5	94.7	24.5	6.4	7.5	5.6	28.4	29.2	33.8	34.3
6. Haryana	13.1	74.4	65.7	84.4	77.5	4.2	2.1	0.1	29.6	34.6	32.5	31.3
7. Jharkhand	92.1	55.2	45.2	56.2	16.4	14.4	23.2	29.1	31.0	25.8	25.5	23.3
8. Karnataka	67.3	129.8	118.5	125.8	21.0	15.7	6.4	3.7	31.5	29.5	31.8	31.4
9. Kerala	11.5	15.3	13.7	18.8	22.0	2.3	9.8	9.7	37.6	39.6	40.0	39.4
10. Madhya Pradesh	36.6	76.3	143.7	106.1	2.3	50.2	-44.2	13.9	27.6	25.9	27.2	31.8
11. Maharashtra	45.7	42.3	67.5	89.3	7.9	3.8	23.9	14.3	32.4	31.1	31.9	39.7
12. Orissa	23.9	77.3	75.5	80.5	36.4	-15.5	-12.0	-8.8	33.6	41.6	40.0	41.6
13. Punjab	13.6	16.9	54.1	66.1	13.4	-0.9	-0.9	-5.3	46.2	47.2	49.1	48.7
14. Rajasthan	43.2	56.8	77.3	97.7	10.4	8.4	8.5	1.4	32.9	30.2	32.6	33.8
15. Tamil Nadu	64.2	81.9	89.0	88.9	7.8	5.4	4.4	-4.6	32.2	29.8	33.4	31.5
16. Uttar Pradesh	56.0	43.5	73.8	105.7	-67.6	2.7	2.4	3.1	28.5	38.9	36.7	34.5
17. West Bengal	5.9	17.2	16.4	17.0	23.0	5.5	7.0	13.7	37.6	47.0	39.4	42.4
18. NCT Delhi	35.0	96.1	108.0	200.2	157.8	188.3	172.6	273.4	21.2	24.4	21.2	27.0
<b>Non Special Category States</b>	<b>39.7</b>	<b>52.1</b>	<b>69.8</b>	<b>82.5</b>	<b>7.9</b>	<b>11.5</b>	<b>10.6</b>	<b>9.2</b>	<b>32.1</b>	<b>33.4</b>	<b>33.8</b>	<b>34.7</b>
<b>II. Special Category</b>												
1. Arunachal Pradesh	173.3	97.1	164.0	248.0	0.5	0.9	0.8	3.5	20.8	24.3	21.3	21.7
2. Assam	44.6	106.0	84.0	83.7	6.3	-20.2	5.1	3.2	33.5	25.2	29.5	32.3
3. Himachal Pradesh	32.9	36.1	89.1	75.8	-0.4	-0.1	0.9	-1.2	31.0	34.3	34.9	36.5
4. Jammu and Kashmir	-11079.3	251.6	211.7	340.7	-327.2	4.8	2.7	8.2	41.4	34.7	30.9	32.2
5. Manipur	84.2	116.0	232.0	778.4	0.5	4.4	18.9	61.1	27.4	27.5	31.7	30.5
6. Meghalaya	116.6	78.4	146.2	468.5	25.6	5.6	14.4	29.1	31.3	28.9	27.6	27.3
7. Mizoram	121.6	140.7	150.1	229.5	5.6	5.2	5.0	14.1	26.3	28.9	26.3	31.4
8. Nagaland	-248.5	173.8	263.8	421.7	1.1	-2.8	-0.7	0.1	38.9	39.6	34.7	35.2
9. Sikkim	420.8	190.5	171.5	191.9	-1.9	0.5	-0.2	-0.2	47.5	53.5	50.9	50.9
10. Tripura	130.8	264.9	201.2	172.6	0.7	-0.8	0.1	0.2	33.3	33.3	31.3	39.7
11. Uttaranchal	37.9	51.9	77.9	89.4	8.0	4.3	4.7	5.2	24.5	32.0	27.5	26.9
<b>Special Category States</b>	<b>94.8</b>	<b>102.9</b>	<b>126.5</b>	<b>144.3</b>	<b>4.9</b>	<b>-2.5</b>	<b>4.2</b>	<b>4.6</b>	<b>32.8</b>	<b>31.6</b>	<b>30.9</b>	<b>32.5</b>
<b>All States</b>	<b>42.6</b>	<b>56.3</b>	<b>74.9</b>	<b>88.0</b>	<b>7.7</b>	<b>10.3</b>	<b>10.0</b>	<b>8.8</b>	<b>32.1</b>	<b>33.3</b>	<b>33.4</b>	<b>34.5</b>

Non-Dev Exp : Non-Developmental Expenditure

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

(Per cent)

States	Non-Dev Rev Exp / Rev Recpts				Int Pay / Rev Exp				States' Own Tax Revenue / Rev Exp			
	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)
1	26	27	28	29	30	31	32	33	34	35	36	37
<b>I. Non-Special Category</b>												
1. Andhra Pradesh	44.4	45.0	38.4	36.0	23.0	22.7	18.9	17.6	46.3	51.9	52.9	52.2
2. Bihar	54.7	49.7	48.2	45.5	22.7	23.7	18.9	19.3	23.0	22.8	20.4	20.8
3. Chhattisgarh	36.2	34.4	26.7	29.6	16.0	16.2	11.7	12.0	39.2	45.4	47.9	50.0
4. Goa	35.8	34.8	33.8	48.2	18.2	16.6	16.9	13.6	40.3	44.1	42.8	33.8
5. Gujarat	50.7	49.5	45.3	46.0	26.4	25.0	25.4	27.2	50.9	53.3	59.5	61.9
6. Haryana	44.4	43.9	37.6	35.9	20.9	19.6	16.5	17.1	62.7	65.2	64.4	68.2
7. Jharkhand	40.0	40.5	40.5	34.5	13.6	9.2	7.4	7.2	31.2	28.5	29.6	28.8
8. Karnataka	43.5	37.3	36.8	36.2	17.4	15.2	13.4	12.7	59.1	64.5	68.4	65.6
9. Kerala	62.6	59.2	56.9	57.5	21.5	21.0	18.5	18.0	52.2	52.2	48.6	47.9
10. Madhya Pradesh	46.0	37.8	37.3	39.5	17.1	20.3	17.2	18.4	36.2	43.1	41.8	44.6
11. Maharashtra	57.7	54.3	43.2	46.7	19.5	17.6	17.4	20.4	59.0	60.0	70.0	70.5
12. Orissa	54.6	54.7	49.7	50.2	26.3	26.9	24.3	23.9	30.4	33.8	31.4	31.9
13. Punjab	77.0	71.3	60.4	60.2	23.6	23.2	20.4	19.5	39.1	40.4	43.9	45.7
14. Rajasthan	54.7	48.7	43.1	42.7	25.3	26.0	24.2	24.1	38.4	42.3	45.0	45.5
15. Tamil Nadu	44.7	42.4	40.9	40.0	18.6	16.3	14.1	13.4	63.1	66.4	66.6	67.8
16. Uttar Pradesh	61.8	60.5	47.6	42.7	20.2	26.6	20.3	18.6	27.1	35.2	39.7	42.7
17. West Bengal	86.8	78.9	69.1	67.4	35.8	34.2	30.4	31.4	34.0	35.3	33.4	36.3
18. NCT Delhi	24.6	24.2	23.6	25.0	26.9	26.9	23.7	28.3	115.7	121.9	110.5	119.2
<b>Non Special Category States</b>	<b>57.7</b>	<b>50.4</b>	<b>44.7</b>	<b>44.0</b>	<b>22.2</b>	<b>22.2</b>	<b>19.4</b>	<b>19.5</b>	<b>44.9</b>	<b>49.4</b>	<b>51.3</b>	<b>52.5</b>
<b>II. Special Category</b>												
1. Arunachal Pradesh	27.8	32.6	25.5	24.9	10.2	9.7	9.5	10.0	3.1	3.3	5.7	3.5
2. Assam	45.4	37.1	37.0	40.4	17.1	13.7	13.4	13.3	24.5	26.5	23.0	23.8
3. Himachal Pradesh	62.4	58.7	46.6	47.0	26.4	28.3	26.0	25.9	17.6	21.6	22.0	22.2
4. Jammu and Kashmir	39.9	35.5	32.5	32.3	16.7	14.4	13.4	14.0	17.5	17.1	17.4	19.7
5. Manipur	44.1	40.2	28.7	26.9	14.7	16.1	11.8	12.7	4.7	4.9	4.6	5.2
6. Meghalaya	37.6	38.0	31.1	27.9	12.9	11.1	10.9	10.1	13.5	13.0	12.2	12.7
7. Mizoram	33.7	34.3	31.0	33.8	12.9	13.0	12.1	13.3	2.6	2.8	2.6	3.3
8. Nagaland	37.1	46.6	38.5	36.6	12.9	14.8	13.4	12.8	3.8	4.6	5.3	5.4
9. Sikkim	51.4	60.3	58.1	57.3	7.8	5.8	5.5	6.0	9.1	6.8	6.2	6.2
10. Tripura	40.4	36.0	35.5	41.1	16.1	16.3	14.6	13.8	10.7	11.0	10.9	11.3
11. Uttaranchal	40.5	46.5	36.2	34.5	13.7	16.2	13.0	13.2	28.1	28.7	27.0	27.3
<b>Special Category States</b>	<b>43.3</b>	<b>41.4</b>	<b>36.6</b>	<b>37.3</b>	<b>16.8</b>	<b>15.9</b>	<b>14.4</b>	<b>14.5</b>	<b>17.3</b>	<b>18.6</b>	<b>18.0</b>	<b>19.0</b>
<b>All States</b>	<b>52.5</b>	<b>49.4</b>	<b>43.7</b>	<b>43.2</b>	<b>21.6</b>	<b>21.5</b>	<b>18.9</b>	<b>19.0</b>	<b>42.3</b>	<b>46.3</b>	<b>47.7</b>	<b>49.0</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 (Concld.)**

(Per cent)

States	States' Own Non Tax Rev/Rev Exp				Gross Transfers/Agg Dis				Debt Servicing/Gross Transfers			
	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (R.E.)	2006-07 (B.E.)
1	38	39	40	41	42	43	44	45	46	47	48	49
<b>I. Non-Special Category</b>												
1. Andhra Pradesh	12.1	12.0	12.2	11.6	31.3	22.4	27.2	28.7	27.6	62.0	15.7	14.7
2. Bihar	3.0	2.9	1.5	1.6	58.1	67.9	59.2	62.1	17.3	19.6	9.7	9.0
3. Chhattisgarh	17.0	17.5	15.4	15.3	30.2	33.2	36.4	37.1	20.4	43.1	7.4	6.5
4. Goa	41.1	37.5	37.3	49.6	10.4	12.4	16.0	17.8	93.7	57.7	22.2	14.0
5. Gujarat	14.9	12.7	12.4	12.7	20.6	17.3	22.8	21.0	39.1	73.7	22.8	24.2
6. Haryana	22.0	22.3	16.5	14.3	11.2	10.1	13.1	15.6	47.1	109.4	19.1	14.9
7. Jharkhand	15.8	14.6	14.3	13.2	45.7	40.5	29.2	36.3	17.4	11.9	11.6	10.2
8. Karnataka	13.9	17.9	12.8	11.9	24.6	22.1	24.2	24.8	34.6	53.5	7.5	7.6
9. Kerala	5.2	4.8	4.2	4.5	19.7	25.6	27.0	27.4	36.6	42.3	19.1	14.4
10. Madhya Pradesh	7.9	24.8	10.5	9.1	32.4	31.9	35.8	40.5	21.3	32.2	11.2	9.7
11. Maharashtra	8.3	8.1	10.0	11.4	11.3	11.1	13.6	16.7	54.0	79.9	12.8	9.2
12. Orissa	10.1	10.9	9.0	8.6	42.3	48.8	51.7	52.8	30.1	30.5	21.8	15.5
13. Punjab	29.7	31.2	23.4	25.9	9.2	9.8	21.3	19.0	79.4	108.9	12.9	13.4
14. Rajasthan	11.0	10.8	11.8	11.2	29.9	30.0	32.3	36.3	28.5	58.1	11.1	9.1
15. Tamil Nadu	8.3	7.6	7.3	6.7	19.8	19.5	21.7	20.8	29.9	64.3	9.2	7.8
16. Uttar Pradesh	4.5	6.1	4.7	6.5	27.1	37.3	40.3	41.6	27.8	24.5	13.7	9.2
17. West Bengal	2.4	4.8	3.6	3.6	22.4	30.7	29.9	32.3	44.2	30.1	21.0	19.8
18. NCT Delhi	18.7	15.8	18.7	17.5	6.6	6.3	3.9	6.7	187.8	475.4	339.6	237.3
<b>Non Special Category States</b>	<b>10.3</b>	<b>11.7</b>	<b>9.9</b>	<b>10.2</b>	<b>24.4</b>	<b>25.5</b>	<b>28.2</b>	<b>30.0</b>	<b>19.4</b>	<b>12.9</b>	<b>15.3</b>	<b>12.9</b>
<b>II. Special Category</b>												
1. Arunachal Pradesh	8.7	11.3	13.2	10.4	70.5	64.9	70.5	77.4	16.3	2.0	1.3	1.2
2. Assam	11.2	10.5	9.5	9.1	48.3	44.9	54.1	53.4	15.3	16.6	8.5	9.2
3. Himachal Pradesh	5.2	10.5	9.7	10.1	37.0	37.4	51.6	52.4	16.5	15.7	4.5	3.8
4. Jammu and Kashmir	5.4	8.4	7.5	8.5	83.4	72.5	70.7	73.3	3.6	5.0	2.0	1.6
5. Manipur	3.4	4.2	5.6	6.4	78.8	100.7	79.6	80.5	36.1	18.4	7.0	14.1
6. Meghalaya	9.8	8.4	8.4	8.2	66.4	63.6	73.9	81.0	9.1	11.8	4.1	3.4
7. Mizoram	4.5	5.4	6.4	8.0	73.9	80.0	76.0	80.8	9.3	4.3	3.6	4.1
8. Nagaland	3.4	4.6	4.0	4.2	78.7	81.2	80.2	83.4	8.7	9.2	7.3	6.2
9. Sikkim	45.5	57.6	53.9	52.7	50.1	38.6	39.6	42.0	10.1	8.7	5.3	4.9
10. Tripura	8.1	8.1	2.1	2.2	67.7	75.6	68.6	68.4	7.3	8.3	3.5	3.3
11. Uttaranchal	8.5	10.9	8.8	10.3	36.9	35.2	46.3	43.6	57.7	2.4	2.1	1.4
<b>Special Category States</b>	<b>8.7</b>	<b>11.2</b>	<b>9.8</b>	<b>10.2</b>	<b>58.1</b>	<b>56.2</b>	<b>60.6</b>	<b>61.2</b>	<b>15.6</b>	<b>10.1</b>	<b>4.7</b>	<b>4.9</b>
<b>All States</b>	<b>10.1</b>	<b>11.6</b>	<b>9.9</b>	<b>10.2</b>	<b>27.5</b>	<b>28.5</b>	<b>31.9</b>	<b>33.4</b>	<b>29.2</b>	<b>39.4</b>	<b>13.0</b>	<b>11.3</b>

Non Tax Rev : Non Tax Revenue

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) in all Statements relate to Revised Estimates.

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

## Statement 2: Revenue Deficit/Surplus

(Rs. crore)

States	2004-05 (Accounts)			2005-06 (Revised Estimates)			2006-07 (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	28,750	31,307	-2,558	36,271	37,389	-1,118	44,331	45,327	-996
2. Arunachal Pradesh	1,502	1,510	-8	1,925	1,702	222	2,000	1,810	190
3. Assam	9,937	10,229	-292	14,285	14,617	-331	15,661	16,096	-435
4. Bihar	15,714	14,638	1,076	19,116	19,269	-153	22,391	21,780	611
5. Chhattisgarh	7,249	7,103	146	9,384	8,603	782	10,797	9,597	1,200
6. Goa	1,820	1,943	-123	2,189	2,259	-70	3,142	3,176	-34
7. Gujarat	20,265	24,302	-4,037	25,129	25,463	-335	26,296	26,276	20
8. Haryana	11,149	11,407	-258	12,646	13,249	-603	13,787	14,067	-280
9. Himachal Pradesh	4,635	5,793	-1,158	6,333	6,427	-93	6,521	6,775	-254
10. Jammu and Kashmir	9,765	8,188	1,577	11,540	9,724	1,816	12,565	9,630	2,935
11. Jharkhand	7,307	8,419	-1,111	8,203	9,756	-1,553	10,144	10,857	-713
12. Karnataka	26,570	24,932	1,638	29,685	28,498	1,187	35,875	34,341	1,535
13. Kerala	13,500	17,169	-3,669	16,596	21,090	-4,494	19,245	24,555	-5,310
14. Madhya Pradesh	19,743	18,026	1,717	21,344	21,370	-25	23,480	22,510	970
15. Maharashtra	41,013	51,047	-10,033	52,198	53,617	-1,419	59,146	58,840	306
16. Manipur	1,743	1,651	92	2,545	2,063	482	2,792	1,995	797
17. Meghalaya	1,546	1,596	-50	2,007	1,876	131	2,458	2,118	340
18. Mizoram	1,502	1,394	107	1,886	1,705	182	1,709	1,558	151
19. Nagaland	1,840	1,685	155	2,579	2,118	461	2,716	2,190	526
20. Orissa	11,850	12,372	-522	14,122	14,638	-516	15,465	15,940	-475
21. Punjab	13,807	17,198	-3,391	17,891	19,604	-1,713	20,040	21,446	-1,406
22. Rajasthan	17,764	19,906	-2,143	20,746	21,611	-865	23,991	24,034	-43
23. Sikkim	1,892	1,723	169	2,012	1,813	199	2,170	1,923	248
24. Tamil Nadu	28,452	29,155	-703	32,904	33,264	-360	38,732	39,861	-1,129
25. Tripura	2,577	2,183	394	3,077	2,561	515	3,204	2,763	441
26. Uttaranchal	4,086	5,036	-950	6,397	6,820	-423	7,441	7,596	-156
27. Uttar Pradesh	37,617	44,610	-6,993	46,740	49,872	-3,132	56,144	55,021	1,123
28. West Bengal	19,918	28,146	-8,228	24,654	33,252	-8,598	26,703	35,042	-8,339
29. NCT Delhi	8,563	5,827	2,735	9,838	7,190	2,648	11,199	7,536	3,663
<b>All States</b>	<b>372,075</b>	<b>408,497</b>	<b>-36,423</b>	<b>454,243</b>	<b>471,421</b>	<b>-17,178</b>	<b>520,147</b>	<b>524,658</b>	<b>-4,511</b>

\* Includes the estimated yield of Rs. 273 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2006-07 (BE).

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

### Statement 3: Conventional Deficit/Surplus

(Rs. crore)

States	2003-04 (Accounts)			2004-05 (Accounts)			2005-06 (Revised Estimates)			2006-07 (Budget Estimates)		
	Aggregate Receipts	Aggregate Expenditure	Conventional Surplus (+)/ Deficit (-)	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	11	12	13
1. Andhra Pradesh	41,113	40,120	992	48,127	47,153	974	48,331	48,681	-350	60,644	60,674	-30
2. Arunachal Pradesh	1,902	2,192	-290	1,792	2,085	-293	2,545	2,409	136	2,340	2,384	-44
3. Assam	10,905	10,596	309	14,434	14,745	-311	16,776	18,015	-1,239	17,900	19,734	-1,834
4. Bihar	18,953	19,134	-181	21,924	20,055	1,869	24,371	25,167	-796	27,570	28,221	-651
5. Chhattisgarh	8,593	8,951	-358	9,722	9,647	75	10,986	11,130	-145	12,531	12,617	-86
6. Goa	2,421	2,416	5	2,687	2,541	145	2,974	2,974	0	3,993	4,001	-8
7. Gujarat	33,185	32,986	200	34,960	34,900	60	34,784	34,219	565	35,774	35,733	41
8. Haryana	15,615	15,122	494	15,586	14,442	1,144	15,932	15,118	814	18,106	16,375	1,732
9. Himachal Pradesh	8,143	8,096	47	8,337	8,034	302	8,736	8,589	147	8,533	8,542	-9
10. Jammu and Kashmir	8,853	8,817	37	11,163	11,127	36	13,467	13,467	0	14,079	14,176	-97
11. Jharkhand	9,233	9,738	-505	10,931	11,635	-705	10,536	13,417	-2,881	15,144	15,395	-251
12. Karnataka	29,118	29,267	-149	35,990	34,246	1,743	36,617	35,338	1,279	39,062	42,085	-3,023
13. Kerala	19,529	19,769	-240	20,740	20,276	464	23,538	23,784	-246	28,193	28,200	-7
14. Madhya Pradesh	23,844	23,923	-79	29,840	29,413	427	29,570	29,864	-294	29,813	29,593	220
15. Maharashtra	61,643	61,034	609	72,074	72,668	-594	76,713	71,224	5,490	78,825	69,974	8,851
16. Manipur	2,134	2,320	-186	2,931	2,600	332	3,094	2,933	161	3,047	3,180	-133
17. Meghalaya	1,654	1,770	-116	2,015	2,070	-56	2,441	2,311	130	2,897	2,643	254
18. Mizoram	1,954	1,826	128	1,877	1,817	60	2,283	2,299	-16	2,052	1,906	146
19. Nagaland	1,990	2,384	-394	2,248	2,276	-28	3,063	3,095	-33	3,238	3,124	114
20. Orissa	15,916	15,565	351	16,567	15,886	681	17,881	17,855	26	19,147	19,054	93
21. Punjab	19,986	20,335	-349	21,342	20,994	348	24,296	22,408	1,887	25,654	25,273	380
22. Rajasthan	26,224	25,869	355	29,533	28,907	626	27,511	27,933	-422	30,681	30,620	61
23. Sikkim	1,456	1,477	-21	2,245	2,161	84	2,200	2,338	-138	2,417	2,481	-64
24. Tamil Nadu	34,914	33,765	1,149	42,493	41,780	713	41,696	40,726	970	50,020	50,014	6
25. Tripura	2,666	2,764	-97	3,327	2,984	343	3,816	4,002	-186	3,921	4,142	-221
26. Uttaranchal	6,004	6,206	-202	6,316	6,366	-50	8,930	9,022	-92	10,194	10,625	-431
27. Uttar Pradesh	69,277	69,441	-165	59,392	59,124	267	61,592	62,069	-478	71,489	71,350	139
28. West Bengal	37,604	38,421	-817	35,068	33,494	1,574	44,092	43,366	725	43,466	42,668	799
29. NCT Delhi	12,269	11,720	549	13,102	12,875	227	14,609	14,000	609	11,386	13,345	-1,959
<b>All States</b>	<b>527,097</b>	<b>526,023</b>	<b>1,074</b>	<b>576,762</b>	<b>566,303</b>	<b>10,459</b>	<b>613,379</b>	<b>607,753</b>	<b>5,625</b>	<b>672,116</b>	<b>668,129</b>	<b>3,986</b>

\* Includes the estimated yield of Rs. 273 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2006-07 (BE).

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

## Statement 4: Gross Fiscal Deficit

(Rs. crore)

States	2004-05 (Accounts)			2005-06 (Revised Estimates)			2006-07 (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	28,750	36,942	8,192	36,271	45,061	8,790	45,331	55,528	10,197
2. Arunachal Pradesh	1,502	1,888	386	1,925	2,267	343	2,000	2,126	126
3. Assam	9,937	11,995	2,057	14,285	17,338	3,053	15,661	18,981	3,319
4. Bihar	15,714	16,956	1,242	19,116	24,154	5,039	22,391	26,973	4,582
5. Chhattisgarh	7,249	8,480	1,232	9,384	10,699	1,315	10,797	12,236	1,439
6. Goa	1,820	2,371	551	2,189	2,876	687	3,142	3,903	761
7. Gujarat	20,265	28,961	8,696	25,129	31,778	6,649	26,296	33,162	6,866
8. Haryana	11,149	12,355	1,206	12,646	14,518	1,873	13,787	15,595	1,808
9. Himachal Pradesh	4,635	6,445	1,810	6,333	7,272	938	6,521	7,523	1,002
10. Jammu and Kashmir	9,765	10,772	1,008	11,540	13,128	1,588	12,565	13,744	1,179
11. Jharkhand	7,307	10,955	3,648	8,203	13,121	4,918	10,144	15,009	4,865
12. Karnataka	26,570	30,170	3,600	29,685	34,449	4,764	35,875	41,086	5,211
13. Kerala	13,500	17,952	4,452	16,596	22,469	5,873	19,245	26,675	7,430
14. Madhya Pradesh	19,743	26,235	6,492	21,344	26,113	4,769	23,480	28,354	4,874
15. Maharashtra	41,013	59,633	18,620	52,198	68,670	16,472	59,146	67,565	8,419
16. Manipur	1,743	2,192	449	2,545	2,864	319	2,792	2,900	108
17. Meghalaya	1,546	1,859	313	2,007	2,222	216	2,458	2,544	86
18. Mizoram	1,502	1,736	234	1,886	2,216	329	1,709	1,814	105
19. Nagaland	1,840	2,058	218	2,579	2,862	283	2,716	2,880	164
20. Orissa	11,850	13,216	1,366	14,122	15,536	1,414	15,465	17,141	1,676
21. Punjab	13,807	17,843	4,036	17,891	21,553	3,662	20,040	23,633	3,593
22. Rajasthan	17,764	23,910	6,146	20,746	26,815	6,069	23,991	29,132	5,141
23. Sikkim	1,892	2,078	186	2,012	2,291	279	2,170	2,441	270
24. Tamil Nadu	28,452	34,021	5,570	32,904	38,348	5,444	38,732	45,963	7,231
25. Tripura	2,577	2,817	240	3,077	3,585	509	3,204	3,810	606
26. Uttaranchal	4,086	6,257	2,171	6,397	8,833	2,436	7,441	10,278	2,838
27. Uttar Pradesh	37,617	50,615	12,998	46,740	59,908	13,168	56,144	68,856	12,712
28. West Bengal	19,918	30,571	10,653	24,654	35,880	11,226	26,703	38,728	12,025
29. NCT Delhi	8,563	10,046	1,483	9,838	11,304	1,466	11,199	12,179	980
<b>All States</b>	<b>372,075</b>	<b>481,332</b>	<b>109,257</b>	<b>454,243</b>	<b>568,131</b>	<b>113,888</b>	<b>521,147</b>	<b>630,757</b>	<b>109,610</b>

\* Includes the estimated yield of Rs. 273 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2006-07 (BE).

**Notes :** 1. Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

2. Disinvestment proceeds of Rs.1,000 crore is also included under receipts of the State Government of Andhra Pradesh in 2006-07 (BE).

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

## Statement 5: Decomposition of Gross Fiscal Deficit

(Rs. crore)

States	2004-05 (Accounts)				2005-06 (Revised Estimates)				2006-07 (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	2,558 (31.2)	5,414 (66.1)	220 (2.7)	8,192	1,118 (12.7)	7,223 (82.2)	449 (5.1)	8,790	996 (9.8)	10,065 (98.7)	136 (1.3)	10,197
2. Arunachal Pradesh	8 (2.0)	375 (97.1)	3 (0.9)	386	-222 (-64.8)	562 (164.0)	3 (0.8)	343	-190 (-151.5)	312 (248.0)	4 (3.5)	126
3. Assam	292 (14.2)	2,181 (106.0)	-415 (-20.2)	2,057	331 (10.9)	2,565 (84.0)	156 (5.1)	3,053	435 (13.1)	2,780 (83.7)	105 (3.2)	3,319
4. Bihar	-1,076 (-86.6)	1,205 (97.0)	1,113 (89.6)	1,242	153 (3.0)	3,307 (65.6)	1,579 (31.3)	5,039	-611 (-13.3)	4,912 (107.2)	281 (6.1)	4,582
5. Chhattisgarh	-146 (-11.8)	1,279 (103.9)	98 (8.0)	1,232	-782 (-59.5)	1,763 (134.1)	334 (25.4)	1,315	-1,200 (-83.4)	2,632 (182.9)	7 (0.5)	1,439
6. Goa	123 (22.4)	426 (77.3)	2 (0.3)	551	70 (10.1)	618 (89.9)	-1 (-0.1)	687	34 (4.5)	728 (95.7)	-1 (-0.2)	761
7. Gujarat	4,037 (46.4)	4,100 (47.1)	559 (6.4)	8,696	335 (5.0)	5,816 (87.5)	499 (7.5)	6,649	-20 (-0.3)	6,504 (94.7)	383 (5.6)	6,866
8. Haryana	258 (21.4)	897 (74.4)	51 (4.2)	1,206	603 (32.2)	1,230 (65.7)	39 (2.1)	1,873	280 (15.5)	1,527 (84.4)	1 (0.1)	1,808
9. Himachal Pradesh	1,158 (64.0)	654 (36.1)	-2 (-0.1)	1,810	93 (10.0)	836 (89.1)	9 (0.9)	938	254 (25.4)	760 (75.8)	-12 (-1.2)	1,002
10. Jammu and Kashmir	-1,577 (-156.4)	2,536 (251.6)	49 (4.8)	1,008	-1,816 (-114.4)	3,362 (211.7)	42 (2.7)	1,588	-2,935 (-248.9)	4,017 (340.7)	97 (8.2)	1,179
11. Jharkhand	1,111 (30.5)	2,012 (55.2)	524 (14.4)	3,648	1,553 (31.6)	2,222 (45.2)	1,143 (23.2)	4,918	713 (14.7)	2,734 (56.2)	1,418 (29.1)	4,865
12. Karnataka	-1,638 (-45.5)	4,674 (129.8)	565 (15.7)	3,600	-1,187 (-24.9)	5,647 (118.5)	304 (6.4)	4,764	-1,535 (-29.5)	6,554 (125.8)	192 (3.7)	5,211
13. Kerala	3,669 (82.4)	682 (15.3)	101 (2.3)	4,452	4,494 (76.5)	804 (13.7)	575 (9.8)	5,873	5,310 (71.5)	1,399 (18.8)	721 (9.7)	7,430
14. Madhya Pradesh	-1,717 (-26.4)	4,951 (76.3)	3,258 (50.2)	6,492	25 (0.5)	6,853 (143.7)	-2,110 (-44.2)	4,769	-970 (-19.9)	5,169 (106.1)	675 (13.9)	4,874
15. Maharashtra	10,033 (53.9)	7,877 (42.3)	710 (3.8)	18,620	1,419 (8.6)	11,118 (67.5)	3,934 (23.9)	16,472	-306 (-3.6)	7,519 (89.3)	1,206 (14.3)	8,419
16. Manipur	-92 (-20.4)	521 (116.0)	20 (4.4)	449	-482 (-150.9)	741 (232.0)	60 (18.9)	319	-797 (-739.6)	839 (778.4)	66 (61.1)	108



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

(Rs. crore)

States	2004-05 (Accounts)				2005-06 (Revised Estimates)				2006-07 (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
17. Meghalaya	50 (16.0)	246 (78.4)	17 (5.6)	313	-131 (-60.6)	316 (146.2)	31 (14.4)	216	-340 (-397.6)	401 (468.5)	25 (29.1)	86
18. Mizoram	-107 (-45.9)	330 (140.7)	12 (5.2)	234	-182 (-55.1)	494 (150.1)	17 (5.0)	329	-151 (-143.7)	241 (229.5)	15 (14.1)	105
19. Nagaland	-155 (-70.9)	379 (173.8)	-6 (-2.8)	218	-461 (-163.1)	746 (263.8)	-2 (0.7)	283	-526 (-321.8)	690 (421.7)	-	164
20. Orissa	522 (38.2)	1,056 (77.3)	-212 (-15.5)	1,366	516 (36.5)	1,067 (75.5)	-170 (-12.0)	1,414	475 (28.3)	1,349 (80.5)	-148 (-8.8)	1,676
21. Punjab	3,391 (84.0)	682 (16.9)	-37 (0.9)	4,036	1,713 (46.8)	1,980 (54.1)	-31 (-0.9)	3,662	1,406 (39.1)	2,376 (66.1)	-190 (-5.3)	3,593
22. Rajasthan	2,143 (34.9)	3,488 (56.8)	515 (8.4)	6,146	865 (14.3)	4,689 (77.3)	515 (8.5)	6,069	43 (0.8)	5,024 (97.7)	74 (1.4)	5,141
23. Sikkim	-169 (-91.0)	354 (190.5)	1 (0.5)	186	-199 (-71.3)	478 (171.5)	-1 (0.2)	279	-248 (-91.7)	518 (191.9)	-1 (-0.2)	270
24. Tamil Nadu	703 (12.6)	4,564 (81.9)	302 (5.4)	5,570	360 (6.6)	4,846 (89.0)	238 (4.4)	5,444	1,129 (15.6)	6,432 (88.9)	-330 (-4.6)	7,231
25. Tripura	-394 (-164.1)	637 (264.9)	-2 (-0.8)	240	-515 (-101.3)	1,023 (201.2)	-	509	-441 (-72.8)	1,046 (172.6)	1 (0.2)	606
26. Uttaranchal	950 (43.8)	1,127 (51.9)	94 (4.3)	2,171	423 (17.4)	1,897 (77.9)	115 (4.7)	2,436	156 (5.5)	2,536 (89.4)	146 (5.2)	2,838
27. Uttar Pradesh	6,993 (53.8)	5,653 (43.5)	351 (2.7)	12,998	3,132 (23.8)	9,718 (73.8)	318 (2.4)	13,168	-1,123 (-8.8)	13,437 (105.7)	397 (3.1)	12,712
28. West Bengal	8,228 (77.2)	1,835 (17.2)	591 (5.5)	10,653	8,598 (76.6)	1,844 (16.4)	784 (7.0)	11,226	8,339 (69.3)	2,042 (17.0)	1,643 (13.7)	12,025
29. NCT Delhi	-2,735 (-184.4)	1,426 (96.1)	2,793 (188.3)	1,483	-2,648 (-180.7)	1,584 (108.0)	2,530 (172.6)	1,466	-3,663 (-373.6)	1,963 (200.2)	2,680 (273.4)	980
<b>All States</b>	<b>36,423 (33.3)</b>	<b>61,559 (56.3)</b>	<b>11,276 (10.3)</b>	<b>109,257</b>	<b>17,178 (15.1)</b>	<b>85,350 (74.9)</b>	<b>11,361 (10.0)</b>	<b>113,888</b>	<b>4,511 (4.1)</b>	<b>96,506 (88.0)</b>	<b>9,593 (8.8)</b>	<b>109,610</b>

⊖ Indicates surplus in deficit indicators

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

2. Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

3. GFD for the Government of Andhra Pradesh is adjusted of disinvestment proceeds of Rs.1,000 crore in 2006-07 (BE). The sum of decomposition, therefore, will not be equal to GFD in 2006-07 (BE).

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

## Statement 6: Financing of Gross Fiscal Deficit- 2004-05 (Accounts)

(Rs. crore)

States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Overall Surplus(+)/ Deficit(-)	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD) (Col. 2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	2,880	-2,537	4,835	1,287	259	20	2,096	-1,100	504	974	-1,025	8,192
2. Arunachal Pradesh	22	45	27	13	36	-	-5	39	-1	-293	505	386
3. Assam	1,648	-245	414	-34	380	191	-24	-564	2	-311	599	2,057
4. Bihar	1,557	140	1,196	54	477	77	-39	-1,875	6	1,869	-2,220	1,242
5. Chhattisgarh	321	-590	873	154	7	52	214	264	-39	75	-99	1,232
6. Goa	118	-36	460	-6	40	-	-	81	36	145	-288	551
7. Gujarat	1,841	-931	6,812	-78	167	-402	865	411	4	60	-51	8,696
8. Haryana	929	-846	1,526	-190	288	74	243	303	-15	1,144	-2,251	1,206
9. Himachal Pradesh	851	34	1	-116	252	-69	886	-27	-52	302	-253	1,810
10. Jammu and Kashmir	37	185	300	235	302	119	-223	36	-	36	-21	1,008
11. Jharkhand	338	848	681	247	175	3	137	52	-18	-705	1,889	3,648
12. Karnataka	2,116	-1,206	3,741	-159	304	465	-562	265	109	1,743	-3,215	3,600
13. Kerala	1,376	-45	2,623	398	593	122	-82	97	21	464	-1,116	4,452
14. Madhya Pradesh	1,453	-72	2,741	-554	383	336	29	172	16	427	1,561	6,492
15. Maharashtra	3,887	-2,607	10,572	-747	397	3,018	1,598	1,251	469	-594	1,375	18,620
16. Manipur	69	645	33	-	-11	-1	108	10	-62	332	-674	449
17. Meghalaya	125	3	55	-37	35	6	18	36	1	-56	128	313
18. Mizoram	79	48	25	-10	92	9	68	-47	19	60	-108	234
19. Nagaland	139	40	10	17	11	-	42	-45	-46	-28	77	218
20. Orissa	899	143	1,154	-283	558	-105	-234	-13	-	681	-1,434	1,366
21. Punjab	1,659	-1,002	2,623	-59	401	427	209	4	2	348	-576	4,036
22. Rajasthan	2,076	-865	3,856	214	817	335	163	-12	10	626	-1,075	6,146
23. Sikkim	36	11	32	-16	23	3	3	54	74	84	-119	186
24. Tamil Nadu	2,249	-2,857	5,834	-1,315	-447	-205	1,383	426	-48	713	-165	5,570
25. Tripura	233	-17	193	21	164	8	23	-2	-13	343	-712	240
26. Uttaranchal	309	125	968	129	114	33	169	171	99	-50	106	2,171
27. Uttar Pradesh	3,292	825	2,943	885	1,734	2,251	-206	1,003	94	267	-91	12,998
28. West Bengal	4,019	982	9,662	-21	279	358	1,194	-3,614	67	1,574	-3,848	10,653
29. NCT Delhi	-	-2,023	3,732	-	-	-	-	-	-	227	-453	1,483
<b>Total</b>	<b>34,559</b>	<b>-11,804</b>	<b>67,924</b>	<b>26</b>	<b>7,829</b>	<b>7,127</b>	<b>8,074</b>	<b>-2,623</b>	<b>1,240</b>	<b>10,459</b>	<b>-13,554</b>	<b>109,257</b>

'-' : Nil/Negligible

**Notes** : 1. Same as in Appendix Table 8.

2. The detailed break-up of 'Discharge of Internal Debt' was not available for Arunachal Pradesh and the same has been included under 'Others'.

The financing items under 'Internal Debt' for this State are, therefore, not on a net basis except 'Others'.

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

## Statement 7: Financing of Gross Fiscal Deficit - As Per cent to Total - 2004-05 (Accounts)

(Per cent)

States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Overall Surplus(+)/ Deficit (-)	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD) (Col. 2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	35.2	-31.0	59.0	15.7	3.2	0.2	25.6	-13.4	6.1	11.9	-12.5	100.0
2. Arunachal Pradesh	5.7	11.5	7.1	3.3	9.2	-	-1.3	10.0	-0.3	-75.9	130.6	100.0
3. Assam	80.1	-11.9	20.1	-1.7	18.5	9.3	-1.2	-27.4	0.1	-15.1	29.1	100.0
4. Bihar	125.4	11.2	96.3	4.4	38.4	6.2	-3.2	-151.0	0.5	150.5	-178.8	100.0
5. Chhattisgarh	26.0	-47.9	70.9	12.5	0.6	4.2	17.4	21.4	-3.2	6.1	-8.1	100.0
6. Goa	21.5	-6.5	83.5	-1.1	7.3	-	-0.1	14.7	6.5	26.4	-52.3	100.0
7. Gujarat	21.2	-10.7	78.3	-0.9	1.9	-4.6	9.9	4.7	-	0.7	-0.6	100.0
8. Haryana	77.0	-70.2	126.6	-15.7	23.9	6.1	20.1	25.2	-1.2	94.9	-186.7	100.0
9. Himachal Pradesh	47.0	1.9	0.1	-6.4	13.9	-3.8	49.0	-1.5	-2.9	16.7	-14.0	100.0
10. Jammu and Kashmir	3.7	18.3	29.8	23.4	29.9	11.8	-22.1	3.6	-	3.6	-2.1	100.0
11. Jharkhand	9.3	23.2	18.7	6.8	4.8	0.1	3.8	1.4	-0.5	-19.3	51.8	100.0
12. Karnataka	58.8	-33.5	103.9	-4.4	8.4	12.9	-15.6	7.4	3.0	48.4	-89.3	100.0
13. Kerala	30.9	-1.0	58.9	8.9	13.3	2.8	-1.8	2.2	0.5	10.4	-25.1	100.0
14. Madhya Pradesh	22.4	-1.1	42.2	-8.5	5.9	5.2	0.4	2.6	0.2	6.6	24.1	100.0
15. Maharashtra	20.9	-14.0	56.8	-4.0	2.1	16.2	8.6	6.7	2.5	-3.2	7.4	100.0
16. Manipur	15.4	143.6	7.3	-	-2.4	-0.1	24.1	2.3	-13.8	73.8	-150.1	100.0
17. Meghalaya	39.8	1.0	17.6	-11.9	11.1	2.0	5.7	11.4	0.4	-17.8	40.7	100.0
18. Mizoram	33.8	20.6	10.5	-4.3	39.2	3.9	29.0	-20.1	8.2	25.5	-46.2	100.0
19. Nagaland	63.6	18.4	4.6	7.8	5.1	-	19.4	-20.6	-21.2	-12.7	35.5	100.0
20. Orissa	65.8	10.4	84.5	-20.7	40.9	-7.7	-17.1	-0.9	-	49.9	-104.9	100.0
21. Punjab	41.1	-24.8	65.0	-1.5	9.9	10.6	5.2	0.1	0.1	8.6	-14.3	100.0
22. Rajasthan	33.8	-14.1	62.7	3.5	13.3	5.5	2.6	-0.2	0.2	10.2	-17.5	100.0
23. Sikkim	19.4	5.8	17.1	-8.4	12.4	1.9	1.9	29.0	40.1	45.2	-64.4	100.0
24. Tamil Nadu	40.4	-51.3	104.7	-23.6	-8.0	-3.7	24.8	7.7	-0.9	12.8	-3.0	100.0
25. Tripura	96.9	-7.0	80.3	8.6	68.2	3.3	9.7	-0.9	-5.5	142.5	-296.3	100.0
26. Uttaranchal	14.2	5.8	44.6	5.9	5.2	1.5	7.8	7.9	4.5	-2.3	4.9	100.0
27. Uttar Pradesh	25.3	6.4	22.6	6.8	13.3	17.3	-1.6	7.7	0.7	2.1	-0.7	100.0
28. West Bengal	37.7	9.2	90.7	-0.2	2.6	3.4	11.2	-33.9	0.6	14.8	-36.1	100.0
29. NCT Delhi	-	-136.4	251.6	-	-	-	-	-	-	15.3	-30.5	100.0
<b>Total</b>	<b>31.6</b>	<b>-10.8</b>	<b>62.2</b>	<b>-</b>	<b>7.2</b>	<b>6.5</b>	<b>7.4</b>	<b>-2.4</b>	<b>1.1</b>	<b>9.6</b>	<b>-12.4</b>	<b>100.0</b>

‘-’: Nil/Negligible

**Notes :** 1. Same as in Appendix Table 8.

2. The detailed break-up of 'Discharge of Internal Debt' was not available for Arunachal Pradesh and the same has been included under 'Others'.

The financing items under 'Internal Debt' for this State are, therefore, not on a net basis except 'Others'.

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

## Statement 8: Financing of Gross Fiscal Deficit- 2005-06 (RE)

(Rs. crore)

States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Overall Surplus(+)/ Deficit(-)	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD) (Col. 2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	1,383	609	4,606	1,078	377	125	-425	-	-	-350	1,388	8,790
2. Arunachal Pradesh	23	73	238	51	71	-	-	-	-	136	-250	343
3. Assam	718	-148	613	98	655	-93	-	-	-	-1,239	2,448	3,053
4. Bihar	1,468	-420	2,375	438	20	-	-335	42	260	-796	1,987	5,039
5. Chhattisgarh	14	-	887	34	57	5	121	34	15	-145	294	1,315
6. Goa	93	69	500	-6	35	-	16	-	-	-	-19	687
7. Gujarat	345	483	5,841	-23	-	-150	-	-	-	565	-412	6,649
8. Haryana	387	-68	1,534	149	342	30	153	117	-	814	-1,586	1,873
9. Himachal Pradesh	381	68	790	187	290	-	-	113	-	147	-1,037	938
10. Jammu and Kashmir	152	206	600	323	536	98	-250	15	-	-	-92	1,588
11. Jharkhand	106	-135	503	593	173	-	133	52	-18	-2,881	6,391	4,918
12. Karnataka	172	1,574	4,216	19	359	-13	-685	-30	30	1,279	-2,157	4,764
13. Kerala	1,284	350	2,952	519	670	-16	-163	-45	-63	-246	630	5,873
14. Madhya Pradesh	1,235	102	2,774	517	50	10	-29	-101	-40	-294	545	4,769
15. Maharashtra	1,442	-19	15,389	883	491	1,014	956	1,068	839	5,490	-11,080	16,472
16. Manipur	134	-42	35	2	180	-	185	-11	1	161	-327	319
17. Meghalaya	81	66	48	27	45	-	41	31	12	130	-266	216
18. Mizoram	100	-5	30	48	97	-6	5	1	5	-16	72	329
19. Nagaland	214	-24	23	34	21	-	-54	-	-	-33	101	283
20. Orissa	265	154	678	223	468	-	-248	-7	-6	26	-140	1,414
21. Punjab	1,937	-125	3,562	-307	560	323	-311	11	-69	1,887	-3,806	3,662
22. Rajasthan	647	156	3,499	232	814	-81	37	-1	-	-422	1,188	6,069
23. Sikkim	91	-12	34	5	23	-	-	-	-	-138	276	279
24. Tamil Nadu	1,243	245	5,021	308	8	-38	-16	201	-8	970	-2,489	5,444
25. Tripura	119	-29	157	23	141	-	31	-5	-	-186	257	509
26. Uttaranchal	233	197	1,100	187	123	152	271	61	-	-92	205	2,436
27. Uttar Pradesh	3,096	-779	7,037	-50	2,131	1,802	599	-1,400	-	-478	1,208	13,168
28. West Bengal	1,267	-178	7,199	-5	307	89	-731	3,669	-	725	-1,116	11,226
29. NCT Delhi	-	-165	2,240	-	-	-	-	-	-	609	-1,218	1,466
<b>Total</b>	<b>18,630</b>	<b>2,205</b>	<b>74,483</b>	<b>5,588</b>	<b>9,042</b>	<b>3,250</b>	<b>-702</b>	<b>3,814</b>	<b>957</b>	<b>5,625</b>	<b>-9,005</b>	<b>113,888</b>

‘-’: Nil/Negligible

**Notes :** 1. Same as in Appendix Table 8.

2. The detailed break-up of ‘Discharge of Internal Debt’ was not available for Arunachal Pradesh and Jammu & Kashmir and the same has been included under ‘Others’.

The financing items under ‘Internal Debt’ for these States are, therefore, not on a net basis except ‘Others’.

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

## Statement 9: Financing of Gross Fiscal Deficit - As Per cent to Total - 2005-06 (RE)

(Per cent)

States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Overall Surplus(+)/ Deficit (-)	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD) (Col. 2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	15.7	6.9	52.4	12.3	4.3	1.4	-4.8	-	-	-4.0	15.8	100.0
2. Arunachal Pradesh	6.8	21.2	69.4	14.9	20.8	-	-	-	-	39.8	-73.0	100.0
3. Assam	23.5	-4.8	20.1	3.2	21.5	-3.1	-	-	-	-40.6	80.2	100.0
4. Bihar	29.1	-8.3	47.1	8.7	0.4	-	-6.6	0.8	5.2	-15.8	39.4	100.0
5. Chhattisgarh	1.0	-	67.4	2.6	4.3	0.3	9.2	2.6	1.1	-11.0	22.3	100.0
6. Goa	13.5	10.1	72.7	-0.9	5.1	-	2.3	-	-	-	-2.8	100.0
7. Gujarat	5.2	7.3	87.8	-0.4	-	-2.3	-	-	-	8.5	-6.2	100.0
8. Haryana	20.7	-3.6	81.9	8.0	18.3	1.6	8.2	6.3	-	43.5	-84.7	100.0
9. Himachal Pradesh	40.6	7.2	84.2	19.9	30.9	-	-	12.0	-	15.6	-110.5	100.0
10. Jammu and Kashmir	9.6	13.0	37.8	20.3	33.8	6.2	-15.8	0.9	-	-	-5.8	100.0
11. Jharkhand	2.2	-2.7	10.2	12.1	3.5	-	2.7	1.1	-0.4	-58.6	129.9	100.0
12. Karnataka	3.6	33.0	88.5	0.4	7.5	-0.3	-14.4	-0.6	0.6	26.8	-45.3	100.0
13. Kerala	21.9	6.0	50.3	8.8	11.4	-0.3	-2.8	-0.8	-1.1	-4.2	10.7	100.0
14. Madhya Pradesh	25.9	2.1	58.2	10.8	1.0	0.2	-0.6	-2.1	-0.8	-6.2	11.4	100.0
15. Maharashtra	8.8	-0.1	93.4	5.4	3.0	6.2	5.8	6.5	5.1	33.3	-67.3	100.0
16. Manipur	41.9	-13.1	11.1	0.7	56.4	-	57.9	-3.4	0.3	50.5	-102.4	100.0
17. Meghalaya	37.4	30.7	22.4	12.7	20.8	-	18.9	14.5	5.7	60.2	-123.2	100.0
18. Mizoram	30.3	-1.5	9.0	14.7	29.5	-1.9	1.4	0.2	1.4	-4.9	21.9	100.0
19. Nagaland	75.8	-8.6	8.3	12.0	7.3	-	-19.0	-	-	-11.6	35.9	100.0
20. Orissa	18.8	10.9	48.0	15.7	33.1	-	-17.6	-0.5	-0.4	1.9	-9.9	100.0
21. Punjab	52.9	-3.4	97.3	-8.4	15.3	8.8	-8.5	0.3	-1.9	51.5	-103.9	100.0
22. Rajasthan	10.7	2.6	57.7	3.8	13.4	-1.3	0.6	-	-	-6.9	19.6	100.0
23. Sikkim	32.6	-4.3	12.2	1.9	8.2	-	-	-	-	-49.4	98.9	100.0
24. Tamil Nadu	22.8	4.5	92.2	5.7	0.1	-0.7	-0.3	3.7	-0.2	17.8	-45.7	100.0
25. Tripura	23.4	-5.7	30.9	4.5	27.7	-	6.0	-0.9	-	-36.5	50.5	100.0
26. Uttaranchal	9.6	8.1	45.2	7.7	5.0	6.2	11.1	2.5	-	-3.8	8.4	100.0
27. Uttar Pradesh	23.5	-5.9	53.4	-0.4	16.2	13.7	4.5	-10.6	-	-3.6	9.2	100.0
28. West Bengal	11.3	-1.6	64.1	-	2.7	0.8	-6.5	32.7	-	6.5	-9.9	100.0
29. NCT Delhi	-	-11.3	152.8	-	-	-	-	-	-	41.5	-83.1	100.0
<b>Total</b>	<b>16.4</b>	<b>1.9</b>	<b>65.4</b>	<b>4.9</b>	<b>7.9</b>	<b>2.9</b>	<b>-0.6</b>	<b>3.3</b>	<b>0.8</b>	<b>4.9</b>	<b>-7.9</b>	<b>100.0</b>

‘-’: Nil/Negligible

**Notes :** 1. Same as in Appendix Table 8.

2. The detailed break-up of ‘Discharge of Internal Debt’ was not available for Arunachal Pradesh and Jammu & Kashmir and the same has been included under ‘Others’.

The financing items under ‘Internal Debt’ for these States are, therefore, not on a net basis except ‘Others’.

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

## Statement 10: Financing of Gross Fiscal Deficit - 2006-07 (BE)

(Rs. crore)

States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Overall Surplus(+)/ Deficit(-)	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD) (Col. 2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	1,383	1,218	4,987	803	519	202	-272	-	-	-30	1,387	10,197
2. Arunachal Pradesh	26	75	-29	51	43	-	-	-	-	-44	5	126
3. Assam	691	-190	543	97	414	-	-	-	-	-1,834	3,597	3,319
4. Bihar	1,981	-477	2,335	572	100	-	-390	-	-	-651	1,112	4,582
5. Chhattisgarh	5	33	871	181	57	123	92	-	15	-86	148	1,439
6. Goa	120	183	396	9	30	-	16	-	-	-8	15	761
7. Gujarat	238	280	5,960	-44	-	-350	-	-	-	41	741	6,866
8. Haryana	451	233	1,098	194	340	16	102	1,146	-	1,732	-3,503	1,808
9. Himachal Pradesh	423	81	366	170	225	-	-	-	-	-9	-255	1,002
10. Jammu and Kashmir	167	381	300	200	477	-2	-259	5	-	-97	6	1,179
11. Jharkhand	253	-249	1,476	997	218	-	133	52	-18	-251	2,253	4,865
12. Karnataka	-234	715	485	492	450	506	-685	-30	30	-3,023	6,504	5,211
13. Kerala	1,412	703	2,930	678	1,539	-17	-25	-2	-62	-7	281	7,430
14. Madhya Pradesh	2,496	173	2,083	606	50	10	-91	-	-55	220	-619	4,874
15. Maharashtra	1,268	292	5,226	1,058	607	1,615	1,195	3,759	2,158	8,851	-17,610	8,419
16. Manipur	198	-245	242	4	-15	-	-225	9	10	-133	263	108
17. Meghalaya	81	102	52	25	49	-	26	27	-18	254	-511	86
18. Mizoram	88	-12	32	40	105	-1	-	-	-	146	-293	105
19. Nagaland	234	-20	12	33	8	-	-20	-	-	114	-198	164
20. Orissa	1,246	721	-138	301	200	-20	-407	-11	-7	93	-302	1,676
21. Punjab	1,011	-130	3,418	-449	400	74	-128	11	-69	380	-926	3,593
22. Rajasthan	1,691	391	1,625	286	682	15	187	-	-	61	202	5,141
23. Sikkim	136	-9	33	13	29	6	-	-	-	-64	125	270
24. Tamil Nadu	2,340	1,043	4,085	756	28	9	-360	93	-8	6	-760	7,231
25. Tripura	84	-29	158	60	140	-	1	-	-	-221	414	606
26. Uttaranchal	457	21	1,166	146	84	160	262	45	-	-431	928	2,838
27. Uttar Pradesh	3,247	-612	7,660	263	1,622	1,983	250	-1,500	-	139	-341	12,712
28. West Bengal	1,267	153	11,768	-12	338	36	-554	-	-	799	-1,769	12,025
29. NCT Delhi	-	-	-979	-	-	-	-	-	-	-1,959	3,919	980
<b>Total</b>	<b>22,762</b>	<b>4,827</b>	<b>58,162</b>	<b>7,531</b>	<b>8,739</b>	<b>4,365</b>	<b>-1,154</b>	<b>3,602</b>	<b>1,975</b>	<b>3,986</b>	<b>-5,186</b>	<b>109,610</b>

': Nil/Negligible

**Notes :** 1. Same as in Appendix Table 8.

2. The detailed break-up of 'Discharge of Internal Debt' was not available for Arunachal Pradesh and Jammu & Kashmir and the same has been included under 'Others'.

The financing items under 'Internal Debt' for these States are, therefore, not on a net basis except 'Others'.

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

## Statement 11: Financing of Gross Fiscal Deficit - As Per cent to Total - 2006-07 (BE)

(Per cent)

States	Market Borrowings	Loans from Centre	Small Savings/ NSSF	Loans from LIC, NABARD, NCDC, SBI and other Banks	State Provident Funds	Reserve Funds	Deposits and Advances	Suspense and Miscellaneous	Remittances	Overall Surplus(+)/ Deficit (-)	Others [13-sum (2-11)]	Gross Fiscal Deficit (GFD) (Col. 2 to 12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	13.6	11.9	48.9	7.9	5.1	2.0	-2.7	-	-	-0.3	13.6	100.0
2. Arunachal Pradesh	20.5	59.3	-23.3	40.7	34.1	-	-	-	-	-35.0	3.8	100.0
3. Assam	20.8	-5.7	16.4	2.9	12.5	-	-	-	-	-55.3	108.4	100.0
4. Bihar	43.2	-10.4	51.0	12.5	2.2	-	-8.5	-	-	-14.2	24.3	100.0
5. Chhattisgarh	0.3	2.3	60.5	12.6	3.9	8.6	6.4	-	1.0	-6.0	10.3	100.0
6. Goa	15.8	24.0	52.1	1.1	3.9	-	2.0	-	-	-1.0	1.9	100.0
7. Gujarat	3.5	4.1	86.8	-0.6	-	-5.1	-	-	-	0.6	10.8	100.0
8. Haryana	24.9	12.9	60.7	10.7	18.8	0.9	5.6	63.3	-	95.8	-193.7	100.0
9. Himachal Pradesh	42.3	8.0	36.5	17.0	22.5	-	-	-	-	-0.9	-25.4	100.0
10. Jammu and Kashmir	14.2	32.3	25.4	17.0	40.5	-0.2	-22.0	0.5	-	-8.2	0.5	100.0
11. Jharkhand	5.2	-5.1	30.3	20.5	4.5	-	2.7	1.1	-0.4	-5.2	46.3	100.0
12. Karnataka	-4.5	13.7	9.3	9.4	8.6	9.7	-13.2	-0.6	0.6	-58.0	124.8	100.0
13. Kerala	19.0	9.5	39.4	9.1	20.7	-0.2	-0.3	-	-0.8	-0.1	3.8	100.0
14. Madhya Pradesh	51.2	3.6	42.7	12.4	1.0	0.2	-1.9	-	-1.1	4.5	-12.7	100.0
15. Maharashtra	15.1	3.5	62.1	12.6	7.2	19.2	14.2	44.6	25.6	105.1	-209.2	100.0
16. Manipur	183.3	-227.0	224.4	4.0	-13.9	-	-208.7	8.3	9.3	-123.6	243.9	100.0
17. Meghalaya	94.3	119.1	60.8	29.2	56.7	-	30.1	31.0	-21.2	296.8	-596.8	100.0
18. Mizoram	83.8	-11.0	30.3	37.8	99.9	-0.5	-	-	-	138.5	-278.8	100.0
19. Nagaland	143.0	-12.1	7.3	20.3	5.0	-	-12.2	-	-	69.6	-120.8	100.0
20. Orissa	74.3	43.0	-8.3	18.0	11.9	-1.2	-24.3	-0.7	-0.4	5.6	-18.0	100.0
21. Punjab	28.1	-3.6	95.1	-12.5	11.1	2.1	-3.6	0.3	-1.9	10.6	-25.8	100.0
22. Rajasthan	32.9	7.6	31.6	5.6	13.3	0.3	3.6	-	-	1.2	3.9	100.0
23. Sikkim	50.5	-3.3	12.3	4.8	10.7	2.2	-	-	-	-23.6	46.3	100.0
24. Tamil Nadu	32.4	14.4	56.5	10.5	0.4	0.1	-5.0	1.3	-0.1	0.1	-10.5	100.0
25. Tripura	13.9	-4.8	26.1	9.9	23.1	-	0.1	-	-	-36.5	68.4	100.0
26. Uttaranchal	16.1	0.8	41.1	5.1	3.0	5.6	9.2	1.6	-	-15.2	32.7	100.0
27. Uttar Pradesh	25.5	-4.8	60.3	2.1	12.8	15.6	2.0	-11.8	-	1.1	-2.7	100.0
28. West Bengal	10.5	1.3	97.9	-0.1	2.8	0.3	-4.6	-	-	6.6	-14.7	100.0
29. NCT Delhi	-	-	-99.9	-	-	-	-	-	-	-199.9	399.7	100.0
<b>Total</b>	<b>20.8</b>	<b>4.4</b>	<b>53.1</b>	<b>6.9</b>	<b>8.0</b>	<b>4.0</b>	<b>-1.1</b>	<b>3.3</b>	<b>1.8</b>	<b>3.6</b>	<b>-4.7</b>	<b>100.0</b>

'-': Nil/Negligible

**Notes :** 1. Same as in Appendix Table 8.

2. The detailed break-up of 'Discharge of Internal Debt' was not available for Arunachal Pradesh and Jammu & Kashmir and the same has been included under 'Others'.

The financing items under 'Internal Debt' for these States are, therefore, not on a net basis except 'Others'.

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

**Statement 12 : Developmental Expenditure\***

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	23,063	24,829	31,326	40,311	7.7	26.2	28.7
2. Arunachal Pradesh	1,374	1,384	1,757	1,608	0.7	26.9	-8.5
3. Assam	5,638	9,656	12,058	12,638	71.3	24.9	4.8
4. Bihar	10,127	9,095	14,787	16,590	-10.2	62.6	12.2
5. Chhattisgarh	5,736	5,719	7,865	8,721	-0.3	37.5	10.9
6. Goa	1,463	1,672	2,044	2,304	14.3	22.2	12.7
7. Gujarat	18,137	18,796	20,300	21,019	3.6	8.0	3.5
8. Haryana	8,411	7,428	9,527	10,387	-11.7	28.3	9.0
9. Himachal Pradesh	3,882	3,715	4,292	4,428	-4.3	15.5	3.2
10. Jammu and Kashmir	4,841	6,918	8,972	9,179	42.9	29.7	2.3
11. Jharkhand	6,094	7,963	9,708	11,428	30.7	21.9	17.7
12. Karnataka	15,484	19,321	22,094	26,374	24.8	14.4	19.4
13. Kerala	9,913	10,018	13,022	13,748	1.1	30.0	5.6
14. Madhya Pradesh	14,446	17,757	19,682	17,812	22.9	10.8	-9.5
15. Maharashtra	31,999	38,211	45,459	39,422	19.4	19.0	-13.3
16. Manipur	1,070	1,477	1,935	1,932	38.0	31.0	-0.2
17. Meghalaya	1,065	1,280	1,605	1,841	20.2	25.4	14.7
18. Mizoram	1,217	1,232	1,634	1,238	1.2	32.6	-24.2
19. Nagaland	1,281	1,163	1,794	1,787	-9.2	54.3	-0.4
20. Orissa	7,835	6,862	8,494	9,203	-12.4	23.8	8.3
21. Punjab	7,695	7,988	10,272	11,381	3.8	28.6	10.8
22. Rajasthan	14,451	15,299	17,835	18,902	5.9	16.6	6.0
23. Sikkim	691	921	1,102	1,179	33.3	19.7	7.0
24. Tamil Nadu	17,538	20,397	23,445	29,159	16.3	14.9	24.4
25. Tripura	1,553	1,791	2,296	2,136	15.3	28.2	-7.0
26. Uttaranchal	3,310	4,163	6,235	7,385	25.8	49.8	18.4
27. Uttar Pradesh	39,660	26,091	35,297	41,970	-34.2	35.3	18.9
28. West Bengal	14,875	15,329	19,121	20,526	3.1	24.7	7.3
29. NCT Delhi	7,251	7,065	8,340	8,318	-2.6	18.1	-0.3
<b>All States</b>	<b>280,099</b>	<b>293,538</b>	<b>362,300</b>	<b>392,926</b>	<b>4.8</b>	<b>23.4</b>	<b>8.5</b>

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

**Note** : Figures of Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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



## Statement 13: Non-Developmental Expenditure\*

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	12,232	13,259	14,032	16,109	8.4	5.8	14.8
2. Arunachal Pradesh	455	507	512	517	11.4	1.1	1.0
3. Assam	3,549	3,714	5,307	6,371	4.7	42.9	20.1
4. Bihar	7,532	7,872	9,430	10,430	4.5	19.8	10.6
5. Chhattisgarh	2,177	2,523	2,543	3,265	15.9	0.8	28.4
6. Goa	612	705	841	1,609	15.2	19.3	91.2
7. Gujarat	9,354	10,203	11,564	12,257	9.1	13.3	6.0
8. Haryana	4,473	4,992	4,921	5,117	11.6	-1.4	4.0
9. Himachal Pradesh	2,508	2,753	3,001	3,116	9.8	9.0	3.8
10. Jammu and Kashmir	3,653	3,858	4,160	4,569	5.6	7.8	9.9
11. Jharkhand	3,020	3,007	3,423	3,590	-0.4	13.8	4.9
12. Karnataka	9,212	10,097	11,225	13,226	9.6	11.2	17.8
13. Kerala	7,441	8,032	9,515	11,109	7.9	18.5	16.8
14. Madhya Pradesh	6,610	7,615	8,128	9,415	15.2	6.7	15.8
15. Maharashtra	19,795	22,618	22,754	27,780	14.3	0.6	22.1
16. Manipur	635	716	930	969	12.7	29.9	4.2
17. Meghalaya	554	598	637	723	8.0	6.5	13.4
18. Mizoram	480	526	604	599	9.6	14.8	-0.8
19. Nagaland	928	901	1,074	1,098	-2.9	19.2	2.2
20. Orissa	5,230	6,613	7,139	7,926	26.4	8.0	11.0
21. Punjab	9,386	9,914	11,012	12,316	5.6	11.1	11.8
22. Rajasthan	8,499	8,734	9,096	10,337	2.8	4.1	13.6
23. Sikkim	702	1,157	1,190	1,262	64.8	2.8	6.1
24. Tamil Nadu	10,857	12,448	13,600	15,734	14.7	9.3	15.7
25. Tripura	922	994	1,254	1,643	7.8	26.1	31.0
26. Uttaranchal	1,518	2,040	2,485	2,860	34.4	21.8	15.1
27. Uttar Pradesh	19,767	23,019	22,756	24,581	16.5	-1.1	8.0
28. West Bengal	14,437	15,737	17,087	18,091	9.0	8.6	5.9
29. NCT Delhi	2,483	3,146	2,970	3,607	26.7	-5.6	21.4
<b>All States</b>	<b>169,022</b>	<b>188,298</b>	<b>203,189</b>	<b>230,225</b>	<b>11.4</b>	<b>7.9</b>	<b>13.3</b>

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

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.**Source** : Budget Documents of State Governments.

State Finances : A Study of Budgets of 2006-07

Statement 14: Plan Expenditure

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	11,795	12,447	15,648	22,904	5.5	25.7	46.4
2. Arunachal Pradesh	981	954	1,249	1,142	-2.8	30.9	-8.5
3. Assam	2,114	2,910	6,906	6,273	37.7	137.3	-9.2
4. Bihar	3,219	2,144	5,421	7,957	-33.4	152.8	46.8
5. Chhattisgarh	3,083	2,986	4,664	5,570	-3.1	56.2	19.4
6. Goa	591	796	1,092	1,281	34.6	37.2	17.4
7. Gujarat	6,808	8,421	10,287	11,313	23.7	22.2	10.0
8. Haryana	2,369	2,705	3,484	3,875	14.2	28.8	11.2
9. Himachal Pradesh	1,639	1,591	1,946	1,914	-2.9	22.3	-1.6
10. Jammu and Kashmir	2,686	3,362	4,408	4,792	27.9	31.1	8.7
11. Jharkhand	4,159	5,504	6,017	7,847	32.3	9.3	30.4
12. Karnataka	7,380	10,340	11,749	14,603	40.1	13.6	24.3
13. Kerala	3,119	3,996	5,623	5,272	28.1	40.7	-6.2
14. Madhya Pradesh	5,648	7,212	9,971	10,653	27.7	38.2	6.8
15. Maharashtra	7,548	9,230	14,389	14,008	22.3	55.9	-2.6
16. Manipur	433	795	1,477	1,545	83.6	85.8	4.6
17. Meghalaya	596	749	1,083	1,277	25.6	44.6	17.9
18. Mizoram	768	733	1,088	721	-4.5	48.4	-33.7
19. Nagaland	737	670	1,210	1,196	-9.1	80.6	-1.2
20. Orissa	2,814	3,035	4,074	4,277	7.9	34.2	5.0
21. Punjab	1,909	1,098	3,413	3,593	-42.5	210.7	5.3
22. Rajasthan	6,212	6,763	8,718	8,868	8.9	28.9	1.7
23. Sikkim	458	592	831	874	29.3	40.3	5.2
24. Tamil Nadu	8,365	8,573	10,537	12,461	2.5	22.9	18.3
25. Tripura	746	911	1,446	1,485	22.2	58.7	2.7
26. Uttaranchal	1,638	2,357	3,963	5,025	43.9	68.2	26.8
27. Uttar Pradesh	7,184	10,205	17,331	22,106	42.0	69.8	27.6
28. West Bengal	3,163	4,435	7,978	8,645	40.2	79.9	8.4
29. NCT Delhi	4,573	4,295	4,687	5,139	-6.1	9.1	9.7
<b>All States</b>	<b>102,675</b>	<b>119,811</b>	<b>170,688</b>	<b>196,617</b>	<b>16.7</b>	<b>42.5</b>	<b>15.2</b>

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

## Statement 15: Non-Plan Expenditure

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	28,326	34,706	33,033	37,771	22.5	-4.8	14.3
2. Arunachal Pradesh	1,211	1,131	1,160	1,242	-6.6	2.6	7.1
3. Assam	8,482	11,835	11,109	13,461	39.5	-6.1	21.2
4. Bihar	15,915	17,910	19,746	20,264	12.5	10.3	2.6
5. Chhattisgarh	5,869	6,661	6,467	7,047	13.5	-2.9	9.0
6. Goa	1,826	1,745	1,882	2,720	-4.4	7.9	44.5
7. Gujarat	26,178	26,479	23,933	24,419	1.1	-9.6	2.0
8. Haryana	12,753	11,737	11,633	12,499	-8.0	-0.9	7.4
9. Himachal Pradesh	6,457	6,443	6,644	6,628	-0.2	3.1	-0.2
10. Jammu and Kashmir	6,189	7,765	9,060	9,385	25.5	16.7	3.6
11. Jharkhand	5,579	6,131	7,400	7,548	9.9	20.7	2.0
12. Karnataka	21,887	23,906	23,590	27,482	9.2	-1.3	16.5
13. Kerala	16,649	16,280	18,161	22,928	-2.2	11.6	26.2
14. Madhya Pradesh	18,274	22,201	19,893	18,940	21.5	-10.4	-4.8
15. Maharashtra	53,486	63,439	56,834	55,966	18.6	-10.4	-1.5
16. Manipur	1,887	1,805	1,456	1,635	-4.4	-19.4	12.3
17. Meghalaya	1,174	1,322	1,228	1,366	12.6	-7.1	11.2
18. Mizoram	1,058	1,084	1,211	1,185	2.5	11.7	-2.1
19. Nagaland	1,647	1,606	1,885	1,928	-2.5	17.4	2.3
20. Orissa	12,751	12,851	13,780	14,776	0.8	7.2	7.2
21. Punjab	18,426	19,896	18,995	21,680	8.0	-4.5	14.1
22. Rajasthan	19,657	22,144	19,214	21,752	12.6	-13.2	13.2
23. Sikkim	1,019	1,569	1,507	1,607	54.0	-4.0	6.6
24. Tamil Nadu	25,399	33,207	30,189	37,553	30.7	-9.1	24.4
25. Tripura	2,018	2,073	2,556	2,657	2.7	23.3	4.0
26. Uttaranchal	4,569	4,009	5,058	5,601	-12.3	26.2	10.7
27. Uttar Pradesh	62,257	48,920	44,738	49,243	-21.4	-8.5	10.1
28. West Bengal	35,258	29,058	35,388	34,023	-17.6	21.8	-3.9
29. NCT Delhi	7,147	8,580	9,313	8,206	20.0	8.5	-11.9
<b>All States</b>	<b>423,348</b>	<b>446,492</b>	<b>437,065</b>	<b>471,512</b>	<b>5.5</b>	<b>-2.1</b>	<b>7.9</b>

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

**Statement 16: Non-Plan Non-Developmental Expenditure\***

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	12,042	13,154	13,902	15,879	9.2	5.7	14.2
2. Arunachal Pradesh	423	462	485	495	9.1	5.2	2.0
3. Assam	3,518	3,684	4,751	5,904	4.7	28.9	24.3
4. Bihar	7,421	7,816	8,915	9,834	5.3	14.1	10.3
5. Chhattisgarh	2,153	2,494	2,496	3,181	15.8	0.1	27.4
6. Goa	578	629	734	1,502	8.8	16.7	104.6
7. Gujarat	9,236	10,078	11,227	12,014	9.1	11.4	7.0
8. Haryana	4,378	4,900	4,794	4,997	11.9	-2.2	4.2
9. Himachal Pradesh	2,469	2,699	2,940	3,050	9.3	8.9	3.7
10. Jammu and Kashmir	3,397	3,479	3,724	4,115	2.4	7.0	10.5
11. Jharkhand	2,712	2,665	2,872	2,994	-1.7	7.8	4.2
12. Karnataka	9,094	9,958	10,908	12,870	9.5	9.5	18.0
13. Kerala	7,266	7,840	9,262	10,970	7.9	18.1	18.4
14. Madhya Pradesh	6,573	7,571	7,964	9,284	15.2	5.2	16.6
15. Maharashtra	19,719	22,562	22,543	27,437	14.4	-0.1	21.7
16. Manipur	621	699	484	499	12.5	-30.8	3.1
17. Meghalaya	509	567	599	658	11.5	5.5	10.0
18. Mizoram	449	508	575	578	13.2	13.1	0.5
19. Nagaland	863	854	986	987	-1.0	15.4	0.2
20. Orissa	5,210	6,601	7,109	7,874	26.7	7.7	10.8
21. Punjab	9,358	9,893	10,915	12,199	5.7	10.3	11.8
22. Rajasthan	8,419	8,641	8,919	10,248	2.6	3.2	14.9
23. Sikkim	678	1,136	1,150	1,232	67.6	1.2	7.1
24. Tamil Nadu	10,659	12,285	13,430	15,619	15.3	9.3	16.3
25. Tripura	900	949	1,110	1,341	5.4	17.0	20.8
26. Uttaranchal	1,461	1,901	2,385	2,693	30.1	25.5	12.9
27. Uttar Pradesh	19,443	22,733	22,281	24,144	16.9	-2.0	8.4
28. West Bengal	14,383	15,666	16,971	17,954	8.9	8.3	5.8
29. NCT Delhi	2,381	2,980	2,775	3,274	25.2	-6.9	18.0
<b>All States</b>	<b>166,313</b>	<b>185,404</b>	<b>197,206</b>	<b>223,829</b>	<b>11.5</b>	<b>6.4</b>	<b>13.5</b>

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

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

## Statement 17: Gross and Net Interest Payments

(Rs. crore)

States	2003-04 (Accounts)		2004-05 (Accounts)		2005-06 (Revised Estimates)		2006-07 (Budget Estimates)		Variation over Previous Year (Per cent)					
									2004-05 (Accounts)		2005-06 (Revised Estimates)		2006-07 (Budget Estimates)	
	(Col.4/ Col.2)	(Col.5/ Col.3)	(Col.6/ Col.4)	(Col.7/ Col.5)	(Col.8/ Col.6)	(Col.9 Col.7)								
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Andhra Pradesh	6,856	5,037	7,091	5,381	7,058	4,891	7,983	5,350	3.4	6.8	-0.5	-9.1	13.1	9.4
2. Arunachal Pradesh	142	133	147	142	161	157	181	176	3.5	6.6	9.7	10.8	12.2	12.2
3. Assam	1,446	1,440	1,404	1,393	1,959	1,949	2,138	2,127	-2.9	-3.2	39.6	39.8	9.1	9.2
4. Bihar	3,324	3,294	3,474	3,399	3,633	3,575	4,210	4,156	4.5	3.2	4.6	5.2	15.9	16.3
5. Chhattisgarh	1,054	931	1,152	1,051	1,010	905	1,148	1,039	9.3	12.9	-12.3	-13.9	13.6	14.8
6. Goa	321	319	323	320	383	375	432	424	0.6	0.2	18.5	17.5	12.9	13.0
7. Gujarat	5,805	4,908	6,079	5,609	6,473	6,370	7,155	6,985	4.7	14.3	6.5	13.6	10.5	9.6
8. Haryana	2,113	1,635	2,235	1,762	2,187	1,619	2,400	1,810	5.8	7.8	-2.1	-8.1	9.7	11.8
9. Himachal Pradesh	1,473	1,461	1,641	1,598	1,670	1,658	1,754	1,741	11.4	9.4	1.7	3.7	5.0	5.0
10. Jammu and Kashmir	1,100	969	1,175	1,158	1,300	1,284	1,352	1,332	6.8	19.5	10.6	10.9	4.0	3.7
11. Jharkhand	991	935	772	683	720	630	777	718	-22.1	-27.0	-6.8	-7.7	8.0	13.9
12. Karnataka	3,710	3,599	3,794	3,649	3,825	3,714	4,366	4,187	2.3	1.4	0.8	1.8	14.1	12.8
13. Kerala	3,328	3,296	3,613	3,572	3,911	3,875	4,428	4,378	8.5	8.4	8.3	8.5	13.2	13.0
14. Madhya Pradesh	3,207	3,187	3,661	3,635	3,685	3,158	4,144	4,100	14.2	14.1	0.7	-13.1	12.5	29.8
15. Maharashtra	8,335	7,979	8,979	8,241	9,321	8,287	11,999	10,951	7.7	3.3	3.8	0.6	28.7	32.1
16. Manipur	215	214	266	260	244	236	253	244	23.9	21.5	-8.3	-9.1	3.5	3.2
17. Meghalaya	170	164	177	169	204	199	213	207	4.3	3.3	14.9	17.1	4.6	4.5
18. Mizoram	167	163	182	178	206	202	207	204	8.7	9.1	13.5	13.6	0.4	1.2
19. Nagaland	235	229	250	246	284	281	281	277	6.2	7.6	13.9	14.0	-1.2	-1.3
20. Orissa	2,860	2,696	3,332	3,083	3,554	3,360	3,802	3,742	16.5	14.4	6.7	9.0	7.0	11.4
21. Punjab	3,712	2,248	3,982	2,091	4,003	3,210	4,177	3,366	7.3	-7.0	0.5	53.5	4.4	4.9
22. Rajasthan	4,777	4,092	5,172	4,417	5,226	4,216	5,802	4,887	8.3	7.9	1.0	-4.6	11.0	15.9
23. Sikkim	93	90	99	91	99	96	115	114	6.7	1.3	0.1	5.0	15.4	18.6
24. Tamil Nadu	4,700	4,167	4,755	4,190	4,695	4,102	5,349	4,614	1.2	0.5	-1.3	-2.1	13.9	12.5
25. Tripura	333	329	356	351	375	370	382	376	6.9	6.8	5.3	5.3	1.9	1.6
26. Uttaranchal	597	567	816	794	887	862	1,006	979	36.6	40.0	8.7	8.6	13.5	13.6
27. Uttar Pradesh	10,124	9,466	11,873	11,275	10,109	9,454	10,256	9,604	17.3	19.1	-14.9	-16.2	1.5	1.6
28. West Bengal	9,210	9,100	9,623	9,034	10,111	9,836	10,986	10,706	4.5	-0.7	5.1	8.9	8.7	8.8
29. NCT Delhi	1,367	498	1,569	747	1,701	451	2,130	908	14.7	49.9	8.4	-39.6	25.2	101.2
<b>All States</b>	<b>81,763</b>	<b>73,147</b>	<b>87,989</b>	<b>78,519</b>	<b>88,994</b>	<b>79,321</b>	<b>99,425</b>	<b>89,701</b>	<b>7.6</b>	<b>7.3</b>	<b>1.1</b>	<b>1.0</b>	<b>11.7</b>	<b>13.1</b>

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

**Statement 18: Total Tax Revenue\***

(Rs. crore)

States	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Tax Revenue/All States' Tax Revenue (Per cent)		
				2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	6	7
1. Andhra Pradesh	22,313	26,774	31,707	8.3	8.4	8.6
2. Arunachal Pradesh	242	370	336	0.1	0.1	0.1
3. Assam	5,298	6,440	7,502	2.0	2.0	2.0
4. Bihar	12,465	14,414	16,679	4.7	4.5	4.5
5. Chhattisgarh	5,104	6,522	7,498	1.9	2.1	2.0
6. Goa	1,019	1,213	1,369	0.4	0.4	0.4
7. Gujarat	15,177	18,533	20,022	5.7	5.8	5.5
8. Haryana	8,060	9,549	10,701	3.0	3.0	2.9
9. Himachal Pradesh	1,789	1,913	2,002	0.7	0.6	0.5
10. Jammu and Kashmir	2,403	2,853	3,389	0.9	0.9	0.9
11. Jharkhand	4,876	5,122	6,946	1.8	1.6	1.9
12. Karnataka	19,951	23,427	27,143	7.5	7.4	7.4
13. Kerala	11,369	12,787	14,795	4.2	4.0	4.0
14. Madhya Pradesh	12,850	15,311	17,045	4.8	4.8	4.6
15. Maharashtra	34,201	41,607	47,130	12.8	13.1	12.9
16. Manipur	368	439	476	0.1	0.1	0.1
17. Meghalaya	477	581	690	0.2	0.2	0.2
18. Mizoram	195	270	323	0.1	0.1	0.1
19. Nagaland	238	361	394	0.1	0.1	0.1
20. Orissa	8,154	9,500	10,401	3.0	3.0	2.8
21. Punjab	7,847	9,842	11,294	2.9	3.1	3.1
22. Rajasthan	12,720	15,025	17,303	4.8	4.7	4.7
23. Sikkim	224	287	304	0.1	0.1	0.1
24. Tamil Nadu	23,593	27,205	33,036	8.8	8.6	9.0
25. Tripura	623	674	740	0.2	0.2	0.2
26. Uttaranchal	1,964	2,700	3,137	0.7	0.9	0.9
27. Uttar Pradesh	30,748	38,093	44,536	11.5	12.0	12.1
28. West Bengal	16,309	17,780	20,742	6.1	5.6	5.7
29. NCT Delhi	7,106	7,946	8,984	2.7	2.5	2.5
<b>All States</b>	<b>267,683</b>	<b>317,539</b>	<b>366,622</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

**Notes** : 1. Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

2. Figures for 2006-07 (BE) includes the estimated yield of Rs.239 crore from Additional Resource Mobilisation (net of concessions) through tax measures introduced by the State Governments.

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

## Statement 19: States' Own Tax Revenue

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	13,806	16,254	19,783	23,668	17.7	21.7	19.6
2. Arunachal Pradesh	43	49	96	63	15.1	94.6	-34.8
3. Assam	2,070	2,713	3,366	3,827	31.1	24.0	13.7
4. Bihar	3,361	3,342	3,934	4,523	-0.6	17.7	15.0
5. Chhattisgarh	2,588	3,228	4,122	4,796	24.7	27.7	16.4
6. Goa	710	857	967	1,074	20.6	12.9	11.1
7. Gujarat	11,173	12,958	15,142	16,258	16.0	16.9	7.4
8. Haryana	6,348	7,440	8,528	9,597	17.2	14.6	12.5
9. Himachal Pradesh	984	1,252	1,417	1,506	27.2	13.2	6.3
10. Jammu and Kashmir	1,152	1,400	1,689	1,900	21.5	20.7	12.5
11. Jharkhand	2,278	2,402	2,888	3,128	5.4	20.3	8.3
12. Karnataka	12,570	16,072	19,505	22,534	27.9	21.4	15.5
13. Kerala	8,089	8,964	10,255	11,768	10.8	14.4	14.8
14. Madhya Pradesh	6,789	7,773	8,933	10,029	14.5	14.9	12.3
15. Maharashtra	25,162	30,606	37,537	41,454	21.6	22.6	10.4
16. Manipur	69	81	95	104	17.7	16.6	10.1
17. Meghalaya	178	208	229	268	16.7	10.0	17.5
18. Mizoram	34	40	44	52	16.4	11.7	17.1
19. Nagaland	69	78	111	119	13.5	42.1	6.9
20. Orissa	3,302	4,177	4,596	5,083	26.5	10.0	10.6
21. Punjab	6,146	6,945	8,608	9,811	13.0	23.9	14.0
22. Rajasthan	7,246	8,415	9,724	10,932	16.1	15.6	12.4
23. Sikkim	108	117	113	119	8.3	-3.2	5.2
24. Tamil Nadu	15,945	19,357	22,164	27,011	21.4	14.5	21.9
25. Tripura	221	240	280	312	8.4	16.8	11.4
26. Uttaranchal	1,226	1,444	1,842	2,071	17.8	27.5	12.5
27. Uttar Pradesh	13,601	15,693	19,787	23,484	15.4	26.1	18.7
28. West Bengal	8,768	9,924	11,116	12,727	13.2	12.0	14.5
29. NCT Delhi	5,884	7,106	7,946	8,984	20.8	11.8	13.1
<b>All States</b>	<b>159,921</b>	<b>189,133</b>	<b>224,817</b>	<b>257,203</b>	<b>18.3</b>	<b>18.9</b>	<b>14.4</b>

**Notes** : 1. Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

2. Figures for 2006-07 (BE) includes the estimated yield of Rs.239 crore from Additional Resource Mobilisation (net of concessions) through tax measures introduced by the State Governments.

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

**Statement 20: Total Non-Tax Revenue\***

(Rs. crore)

States	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Non-Tax Revenue/All States' Non-Tax Revenue (Per cent)		
				2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	6	7
1. Andhra Pradesh	6,437	9,497	12,624	6.2	6.9	8.2
2. Arunachal Pradesh	1,260	1,555	1,664	1.2	1.1	1.1
3. Assam	4,640	7,845	8,160	4.4	5.7	5.3
4. Bihar	3,250	4,702	5,712	3.1	3.4	3.7
5. Chhattisgarh	2,145	2,862	3,300	2.1	2.1	2.1
6. Goa	801	975	1,773	0.8	0.7	1.2
7. Gujarat	5,088	6,595	6,274	4.9	4.8	4.1
8. Haryana	3,090	3,097	3,086	3.0	2.3	2.0
9. Himachal Pradesh	2,845	4,421	4,520	2.7	3.2	2.9
10. Jammu and Kashmir	7,362	8,687	9,177	7.1	6.4	6.0
11. Jharkhand	2,431	3,081	3,198	2.3	2.3	2.1
12. Karnataka	6,619	6,257	8,732	6.3	4.6	5.7
13. Kerala	2,132	3,809	4,450	2.0	2.8	2.9
14. Madhya Pradesh	6,894	6,034	6,436	6.6	4.4	4.2
15. Maharashtra	6,813	10,591	12,016	6.5	7.7	7.8
16. Manipur	1,374	2,106	2,316	1.3	1.5	1.5
17. Meghalaya	1,069	1,425	1,768	1.0	1.0	1.2
18. Mizoram	1,307	1,616	1,386	1.3	1.2	0.9
19. Nagaland	1,601	2,218	2,322	1.5	1.6	1.5
20. Orissa	3,696	4,623	5,064	3.5	3.4	3.3
21. Punjab	5,961	8,049	8,746	5.7	5.9	5.7
22. Rajasthan	5,043	5,721	6,688	4.8	4.2	4.4
23. Sikkim	1,668	1,726	1,867	1.6	1.3	1.2
24. Tamil Nadu	4,858	5,699	5,695	4.7	4.2	3.7
25. Tripura	1,954	2,402	2,464	1.9	1.8	1.6
26. Uttaranchal	2,121	3,697	4,304	2.0	2.7	2.8
27. Uttar Pradesh	6,870	8,647	11,609	6.6	6.3	7.6
28. West Bengal	3,609	6,874	5,960	3.5	5.0	3.9
29. NCT Delhi	1,456	1,892	2,215	1.4	1.4	1.4
<b>All States</b>	<b>104,392</b>	<b>136,704</b>	<b>153,525</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

**Notes** : 1. Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

2. Figures for 2006-07 (BE) includes the estimated yield of Rs.34 crore from Additional Resource Mobilisation through non-tax measures introduced by the State Governments.

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



## Statement 21: States' Own Non-Tax Revenue

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	3,605	3,756	4,571	5,240	4.2	21.7	14.6
2. Arunachal Pradesh	121	170	224	187	40.7	31.9	-16.5
3. Assam	946	1,070	1,387	1,470	13.1	29.7	5.9
4. Bihar	446	418	298	342	-6.3	-28.7	14.9
5. Chhattisgarh	1,124	1,244	1,325	1,469	10.7	6.5	10.9
6. Goa	725	729	842	1,574	0.6	15.5	86.9
7. Gujarat	3,272	3,090	3,162	3,334	-5.5	2.3	5.4
8. Haryana	2,223	2,544	2,188	2,006	14.5	-14.0	-8.3
9. Himachal Pradesh	292	611	626	684	109.2	2.6	9.1
10. Jammu and Kashmir	354	685	727	821	93.5	6.2	12.8
11. Jharkhand	1,151	1,226	1,391	1,434	6.5	13.4	3.1
12. Karnataka	2,958	4,472	3,637	4,088	51.2	-18.7	12.4
13. Kerala	807	819	889	1,113	1.5	8.6	25.1
14. Madhya Pradesh	1,480	4,462	2,239	2,059	201.5	-49.8	-8.0
15. Maharashtra	3,549	4,119	5,349	6,696	16.1	29.9	25.2
16. Manipur	49	70	116	127	42.3	65.7	10.1
17. Meghalaya	129	133	157	173	3.5	17.5	10.6
18. Mizoram	58	76	109	124	30.3	43.6	14.5
19. Nagaland	61	78	85	91	27.7	9.0	7.4
20. Orissa	1,095	1,346	1,314	1,370	22.9	-2.3	4.2
21. Punjab	4,666	5,358	4,587	5,560	14.8	-14.4	21.2
22. Rajasthan	2,072	2,146	2,543	2,702	3.6	18.5	6.3
23. Sikkim	537	992	977	1,013	84.8	-1.5	3.7
24. Tamil Nadu	2,094	2,208	2,444	2,674	5.5	10.7	9.4
25. Tripura	168	177	54	60	5.3	-69.7	12.6
26. Uttaranchal	371	548	597	784	47.6	9.0	31.3
27. Uttar Pradesh	2,282	2,720	2,319	3,578	19.2	-14.7	54.3
28. West Bengal	606	1,346	1,200	1,245	122.1	-10.8	3.7
29. NCT Delhi	950	921	1,342	1,317	-3.0	45.7	-1.9
<b>All States</b>	<b>38,189</b>	<b>47,535</b>	<b>46,702</b>	<b>53,337</b>	<b>24.5</b>	<b>-1.8</b>	<b>14.2</b>

**Notes** : 1. Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

2. Figures for 2006-07 (BE) includes the estimated yield of Rs.34 crore from Additional Resource Mobilisation through non-tax measures introduced by the State Governments.

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

## Statement 22: States' Share in Central Taxes

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	5,069	6,059	6,990	8,039	19.5	15.4	15.0
2. Arunachal Pradesh	161	193	274	274	19.6	42.1	0.0
3. Assam	2,162	2,584	3,074	3,675	19.5	19.0	19.5
4. Bihar	7,534	9,123	10,480	12,156	21.1	14.9	16.0
5. Chhattisgarh	1,570	1,876	2,400	2,701	19.5	27.9	12.6
6. Goa	136	162	246	294	19.2	52.1	19.5
7. Gujarat	1,966	2,219	3,392	3,764	12.9	52.8	11.0
8. Haryana	601	619	1,022	1,104	3.1	64.9	8.0
9. Himachal Pradesh	450	537	496	496	19.4	-7.7	0.0
10. Jammu and Kashmir	825	1,003	1,164	1,488	21.6	16.0	27.9
11. Jharkhand	2,150	2,474	2,233	3,818	15.1	-9.7	71.0
12. Karnataka	3,245	3,878	3,923	4,609	19.5	1.1	17.5
13. Kerala	2,012	2,405	2,533	3,027	19.5	5.3	19.5
14. Madhya Pradesh	4,247	5,077	6,377	7,015	19.5	25.6	10.0
15. Maharashtra	3,389	3,595	4,070	5,676	6.1	13.2	39.4
16. Manipur	240	287	344	372	19.7	19.8	8.0
17. Meghalaya	225	269	353	421	19.6	31.0	19.5
18. Mizoram	130	156	226	271	19.8	45.0	20.2
19. Nagaland	257	160	250	275	-37.7	56.0	10.2
20. Orissa	3,328	3,978	4,904	5,318	19.5	23.3	8.4
21. Punjab	754	902	1,235	1,483	19.7	36.8	20.1
22. Rajasthan	3,602	4,306	5,300	6,371	19.5	23.1	20.2
23. Sikkim	112	107	174	185	-4.2	61.6	6.4
24. Tamil Nadu	3,544	4,236	5,041	6,026	19.5	19.0	19.5
25. Tripura	321	383	394	428	19.4	2.9	8.6
26. Uttaranchal	435	520	858	1,065	19.5	65.0	24.2
27. Uttar Pradesh	13,273	15,055	18,306	21,052	13.4	21.6	15.0
28. West Bengal	5,342	6,385	6,665	8,016	19.5	4.4	20.3
29. NCT Delhi	-	-	-	-	-	-	-
<b>All States</b>	<b>67,079</b>	<b>78,550</b>	<b>92,723</b>	<b>109,419</b>	<b>17.1</b>	<b>18.0</b>	<b>18.0</b>

‘-’ : Nil/Negligible/Not available.

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.**Source** : Budget Documents of State Governments.

## Statement 23: Grants from the Centre

(Rs. crore)

States	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	Variation over Previous Year (Per cent)		
					2004-05 (Accounts) (Col.3/Col.2)	2005-06 (Revised Estimates) (Col.4/Col.3)	2006-07 (Budget Estimates) (Col.5/Col.4)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	4,389	2,681	4,926	7,384	-38.9	83.8	49.9
2. Arunachal Pradesh	1,251	1,090	1,330	1,476	-12.9	22.1	11.0
3. Assam	2,587	3,570	6,458	6,690	38.0	80.9	3.6
4. Bihar	2,185	2,832	4,404	5,369	29.6	55.5	21.9
5. Chhattisgarh	677	901	1,537	1,830	33.1	70.7	19.0
6. Goa	53	72	133	199	36.2	84.4	49.5
7. Gujarat	1,837	1,997	3,433	2,940	8.7	71.9	-14.4
8. Haryana	672	545	908	1,080	-18.9	66.6	18.9
9. Himachal Pradesh	2,255	2,235	3,794	3,836	-0.9	69.8	1.1
10. Jammu and Kashmir	6,175	6,677	7,960	8,356	8.1	19.2	5.0
11. Jharkhand	1,865	1,205	1,691	1,765	-35.4	40.3	4.4
12. Karnataka	1,987	2,147	2,620	4,644	8.0	22.1	77.2
13. Kerala	908	1,313	2,920	3,338	44.6	122.4	14.3
14. Madhya Pradesh	1,773	2,432	3,795	4,376	37.2	56.0	15.3
15. Maharashtra	2,270	2,694	5,242	5,320	18.7	94.6	1.5
16. Manipur	1,061	1,305	1,990	2,189	23.0	52.6	10.0
17. Meghalaya	867	936	1,269	1,595	7.9	35.6	25.7
18. Mizoram	1,149	1,231	1,508	1,262	7.1	22.5	-16.3
19. Nagaland	1,973	1,523	2,133	2,230	-22.8	40.0	4.6
20. Orissa	1,716	2,350	3,308	3,694	37.0	40.8	11.7
21. Punjab	573	602	3,462	3,186	5.1	474.6	-8.0
22. Rajasthan	2,504	2,897	3,178	3,986	15.7	9.7	25.4
23. Sikkim	584	676	748	853	15.7	10.8	14.1
24. Tamil Nadu	2,123	2,650	3,255	3,021	24.8	22.8	-7.2
25. Tripura	1,458	1,777	2,349	2,404	21.9	32.2	2.3
26. Uttaranchal	1,569	1,574	3,100	3,520	0.3	97.0	13.5
27. Uttar Pradesh	2,482	4,149	6,328	8,031	67.2	52.5	26.9
28. West Bengal	1,893	2,263	5,674	4,716	19.6	150.7	-16.9
29. NCT Delhi	514	535	550	898	4.1	2.7	63.3
<b>All States</b>	<b>51,348</b>	<b>56,857</b>	<b>90,002</b>	<b>100,188</b>	<b>10.7</b>	<b>58.3</b>	<b>11.3</b>

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

Statement 24: Gross and Net Loans from the Centre

(Rs. crore)

States	2003-04 (Accounts)		2004-05 (Accounts)		2005-06 (Revised Estimates)		2006-07 (Budget Estimates)		Variation over Previous Year (Per cent)					
									2004-05 (Accounts)		2005-06 (Revised Estimates)		2006-07 (Budget Estimates)	
	(Col.4/ Col.2)	(Col.5/ Col.3)	(Col.6/ Col.4)	(Col.7/ Col.5)	(Col.8/ Col.6)	(Col.9 Col.7)								
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Andhra Pradesh	3,118	2,002	1,841	-2,537	1,323	609	2,006	1,218	-41.0	-226.7	-28.2	-124.0	51.7	100.2
2. Arunachal Pradesh	133	-54	71	45	94	73	96	75	-46.5	-182.4	32.3	63.4	2.5	2.5
3. Assam	369	57	463	-245	208	-148	170	-190	25.6	-529.2	-55.1	-39.5	-18.5	28.2
4. Bihar	1,393	874	1,654	140	22	-420	4	-477	18.7	-84.0	-98.7	-400.6	-82.7	13.7
5. Chhattisgarh	454	311	429	-590	111	-	146	33	-5.5	-289.6	-74.1	-100.0	31.7	88,462.8
6. Goa	61	-72	82	-36	96	69	220	183	34.6	-50.4	16.9	-294.2	128.9	163.7
7. Gujarat	3,004	2,514	1,818	-931	982	483	792	280	-39.5	-137.0	-46.0	-151.9	-19.3	-42.1
8. Haryana	421	250	296	-846	55	-68	367	233	-29.7	-438.5	-81.5	-92.0	570.3	-444.9
9. Himachal Pradesh	290	131	233	34	141	68	144	81	-19.7	-74.1	-39.4	99.6	2.0	19.1
10. Jammu and Kashmir	350	88	388	185	394	206	552	381	11.0	109.8	1.5	11.7	40.1	84.8
11. Jharkhand	436	159	1,028	848	-	-135	-	-249	135.9	433.2	-100.0	-115.9	-	84.0
12. Karnataka	1,957	1,007	1,556	-1,206	1,992	1,574	1,179	715	-20.5	-219.8	28.0	-230.5	-40.8	-54.6
13. Kerala	968	354	1,482	-45	970	350	1,351	703	53.1	-112.7	-34.5	-879.0	39.2	100.6
14. Madhya Pradesh	1,723	1,237	1,881	-72	505	102	605	173	9.2	-105.8	-73.2	-243.1	19.8	69.3
15. Maharashtra	1,252	566	1,802	-2,607	369	-19	694	292	43.9	-560.5	-79.5	-99.3	88.2	-1,644.7
16. Manipur	527	-30	1,027	645	-	-42	-	-245	94.9	-2251.0	-100.0	-106.5	-	485.3
17. Meghalaya	83	30	112	3	87	66	124	102	35.1	-89.1	-22.3	1,926.3	41.8	53.8
18. Mizoram	70	-13	68	48	14	-5	8	-12	-3.2	-471.6	-80.0	-110.6	-44.7	126.9
19. Nagaland	-354	-463	164	40	100	-24	100	-20	-146.3	-108.7	-39.0	-160.2	0.0	-18.6
20. Orissa	1,541	723	1,423	143	1,016	154	1,057	721	-7.7	-80.3	-28.6	7.7	4.1	368.8
21. Punjab	542	107	548	-1,002	83	-125	137	-130	1.2	-1036.7	-84.9	-87.6	66.0	4.6
22. Rajasthan	1,636	1,918	1,479	-865	531	156	757	391	-9.6	-145.1	-64.1	-118.0	42.6	150.8
23. Sikkim	44	-1	51	11	3	-12	4	-9	15.4	-1181.2	-93.5	-212.1	9.1	-27.1
24. Tamil Nadu	1,023	467	1,259	-2,857	548	245	1,348	1,043	23.0	-711.7	-56.5	-108.6	146.3	325.1
25. Tripura	92	46	95	-17	-	-29	-	-29	3.4	-136.5	-100.0	71.1	-	1.1
26. Uttaranchal	285	-888	147	125	220	197	50	21	-48.5	-114.1	49.7	57.5	-77.5	-89.1
27. Uttar Pradesh	3,081	1,824	2,841	825	403	-779	579	-612	-7.8	-54.7	-85.8	-194.4	43.7	-21.5
28. West Bengal	1,371	795	1,639	982	646	-178	1,037	153	19.6	23.5	-60.6	-118.1	60.6	-186.2
29. NCT Delhi	257	177	279	-2,023	-	-165	-	-	8.5	-1242.8	-100.0	-91.8	-	-100.0
<b>All States</b>	<b>26,127</b>	<b>14,117</b>	<b>26,157</b>	<b>-11,804</b>	<b>10,911</b>	<b>2,205</b>	<b>13,525</b>	<b>4,827</b>	<b>0.1</b>	<b>-183.6</b>	<b>-58.3</b>	<b>-118.7</b>	<b>24.0</b>	<b>118.9</b>

'-' : Nil/Negligible/Not available.

**Note** : Figures for Jammu and Kashmir and Jharkhand for the year 2004-05 (Accounts) relate to Revised Estimates.

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

**Statement 25: Gross and Net Devolution and Transfer of Resources from the Centre**

(Rs. crore)

States	2003-04 (Accounts)		2004-05 (Accounts)		2005-06 (Revised Estimates)		2006-07 (Budget Estimates)		Variation over Previous Year (Per cent)					
									2004-05 (Accounts)		2005-06 (Revised Estimates)		2006-07 (Budget Estimates)	
	(Col.4/ Col.2)	(Col.5/ Col.3)	(Col.6/ Col.4)	(Col.7/ Col.5)	(Col.8/ Col.6)	(Col.9 Col.7)								
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Andhra Pradesh	12,576	9,107	10,580	4,026	13,239	11,165	17,429	14,869	-15.9	-55.8	25.1	177.3	31.6	33.2
2. Arunachal Pradesh	1,545	1,293	1,353	1,327	1,698	1,677	1,846	1,824	-12.4	2.6	25.5	26.4	8.7	8.8
3. Assam	5,118	4,336	6,617	5,521	9,740	8,913	10,534	9,566	29.3	27.3	47.2	61.4	8.2	7.3
4. Bihar	11,112	9,186	13,609	10,936	14,906	13,461	17,530	15,952	22.5	19.1	9.5	23.1	17.6	18.5
5. Chhattisgarh	2,701	2,151	3,206	1,823	4,048	3,748	4,678	4,375	18.7	-15.3	26.3	105.6	15.5	16.7
6. Goa	249	16	316	134	475	370	713	613	27.0	735.9	50.3	176.6	50.0	65.8
7. Gujarat	6,806	4,145	6,035	1,587	7,806	6,026	7,496	5,685	-11.3	-61.7	29.3	279.8	-4.0	-5.7
8. Haryana	1,693	896	1,461	-137	1,985	1,605	2,550	2,171	-13.7	-115.3	35.9	-1,272.2	28.5	35.2
9. Himachal Pradesh	2,994	2,500	3,005	2,534	4,431	4,231	4,476	4,306	0.4	1.4	47.5	67.0	1.0	1.8
10. Jammu and Kashmir	7,350	7,088	8,068	7,663	9,518	9,330	10,397	10,226	9.8	8.1	18.0	21.7	9.2	9.6
11. Jharkhand	4,451	3,677	4,708	4,146	3,924	3,467	5,583	5,013	5.8	12.7	-16.7	-16.4	42.3	44.6
12. Karnataka	7,188	4,703	7,581	3,522	8,535	7,892	10,432	9,642	5.5	-25.1	12.6	124.1	22.2	22.2
13. Kerala	3,888	2,464	5,200	3,001	6,423	5,197	7,715	6,605	33.7	21.8	23.5	73.2	20.1	27.1
14. Madhya Pradesh	7,743	6,097	9,389	6,362	10,677	9,478	11,997	10,834	21.3	4.3	13.7	49.0	12.4	14.3
15. Maharashtra	6,912	3,176	8,090	1,625	9,681	8,438	11,690	10,613	17.0	-48.8	19.7	419.3	20.7	25.8
16. Manipur	1,829	1,168	2,619	2,138	2,334	2,170	2,561	2,200	43.2	83.0	-10.9	1.5	9.7	1.4
17. Meghalaya	1,175	1,069	1,317	1,161	1,708	1,638	2,140	2,068	12.1	8.6	29.7	41.1	25.3	26.2
18. Mizoram	1,349	1,224	1,454	1,393	1,747	1,684	1,541	1,478	7.8	13.8	20.1	20.9	-11.8	-12.2
19. Nagaland	1,877	1,714	1,847	1,677	2,483	2,303	2,606	2,445	-1.6	-2.2	34.4	37.3	5.0	6.2
20. Orissa	6,585	4,604	7,751	5,388	9,229	7,217	10,070	8,512	17.7	17.0	19.1	33.9	9.1	17.9
21. Punjab	1,869	384	2,053	-183	4,779	4,165	4,807	4,163	9.9	-147.6	132.8	-2,377.1	0.6	0.0
22. Rajasthan	7,743	5,537	8,682	3,635	9,009	8,009	11,114	10,104	12.1	-34.4	3.8	120.3	23.4	26.2
23. Sikkim	739	664	834	761	925	876	1,042	990	12.8	14.6	11.0	15.1	12.6	13.1
24. Tamil Nadu	6,690	4,686	8,145	2,905	8,844	8,028	10,395	9,583	21.7	-38.0	8.6	176.3	17.5	19.4
25. Tripura	1,871	1,734	2,256	2,069	2,743	2,647	2,832	2,738	20.6	19.3	21.6	28.0	3.2	3.4
26. Uttaranchal	2,289	969	2,240	2,187	4,178	4,091	4,635	4,568	-2.1	125.7	86.5	87.0	10.9	11.7
27. Uttar Pradesh	18,835	13,594	22,045	16,644	25,037	21,616	29,661	26,945	17.0	22.4	13.6	29.9	18.5	24.6
28. West Bengal	8,606	4,802	10,288	7,190	12,985	10,255	13,768	11,043	19.5	49.7	26.2	42.6	6.0	7.7
29. NCT Delhi	771	-676	814	-3,056	550	-1,317	898	-1,233	5.6	352.1	-32.5	-56.9	63.3	-6.4
<b>All States</b>	<b>144,554</b>	<b>102,305</b>	<b>161,564</b>	<b>97,978</b>	<b>193,636</b>	<b>168,380</b>	<b>223,133</b>	<b>197,899</b>	<b>11.8</b>	<b>-4.2</b>	<b>19.9</b>	<b>71.9</b>	<b>15.2</b>	<b>17.5</b>

**Note** : Figures for Jharkhand and Jammu and Kashmir for the year 2004-05 (Accounts) relate to Revised Estimates.

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

**Statement 26: Composition of Outstanding Liabilities - 1991**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other Banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compensation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Contingency Funds	Out-standing Liabilities
1	1,757	1,596	-	-	161	93	29	1	-	34	4	-	-	4,368	690	115	1,175	45	8,150
1. Andhra Pradesh	28	28	-	-	-	-	-	-	-	-	-	-	-	113	22	-	116	-	280
2. Arunachal Pradesh	488	228	-	218	42	4	1	-	-	36	-	-	-	3,635	141	39	34	4	4,341
3. Assam	1,655	1,487	-	53	63	22	9	-	-	18	14	-	52	5,792	1,960	-	1,036	190	10,633
4. Bihar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Chhattisgarh	30	22	-	-	7	7	-	-	-	-	-	-	-	769	69	1	31	3	903
6. Goa	749	654	-	-	94	45	18	6	-	21	5	-	1	5,151	621	356	1,159	41	8,076
7. Gujarat	500	388	-	-	112	43	15	11	23	19	1	-	-	1,641	680	99	146	10	3,076
8. Haryana	136	101	-	-	35	6	2	-	-	15	11	-	-	828	331	2	32	1	1,329
9. Himachal Pradesh	447	155	-	-	292	17	11	-	263	-	2	-	-	2,412	367	90	41	-	3,358
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	978	870	-	-	108	49	19	4	-	35	-	-	-	3,010	836	244	778	53	5,898
12. Karnataka	1,140	890	-	101	146	66	29	-	-	51	-	-	2	2,166	1,411	21	231	14	4,983
13. Kerala	821	661	-	31	129	12	6	-	-	-	111	-	-	3,659	2,047	302	919	29	7,777
14. Madhya Pradesh	1,000	769	-	-	228	25	3	92	2	85	21	-	3	7,825	1,215	1,496	1,243	99	12,878
15. Maharashtra	136	77	-	8	51	5	3	-	8	36	-	-	-	192	74	51	-62	-	390
16. Manipur	36	27	-	-	10	5	2	-	3	-	-	-	-	146	25	4	-	6	218
17. Meghalaya	48	-	-	29	20	1	1	-	-	1	12	6	-	122	17	-	142	-	330
18. Mizoram	193	105	-	36	52	10	-	-	-	2	40	-	-	188	78	-	-50	-	409
19. Nagaland	1,091	946	-	60	85	35	11	12	-	26	1	-	-	2,653	856	13	521	22	5,156
20. Orissa	422	342	-	-	80	22	6	8	-	44	-	-	-	5,732	716	29	147	25	7,071
21. Punjab	1,209	1,101	-	-	108	30	10	18	-	47	2	-	-	3,453	1,227	96	561	35	6,580
22. Rajasthan	49	15	-	-	33	1	-	-	-	1	31	-	-	76	16	1	-	-	142
23. Sikkim	1,580	1,181	-	223	177	69	22	17	-	68	-	-	-	3,293	766	563	753	68	7,044
24. Tamil Nadu	138	83	-	-	55	14	1	-	-	4	35	-	-	246	98	-	33	1	517
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Uttaranchal	3,460	2,870	-	291	299	67	7	103	15	91	18	-2	-	10,012	1,925	1,178	2,855	330	19,760
27. Uttar Pradesh	1,182	1,055	-	-	126	69	35	4	-	23	-5	-	2	6,038	673	16	929	20	8,857
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALL STATES</b>	<b>19,274</b>	<b>15,652</b>	<b>-</b>	<b>1,050</b>	<b>2,513</b>	<b>718</b>	<b>241</b>	<b>278</b>	<b>303</b>	<b>630</b>	<b>339</b>	<b>4</b>	<b>60</b>	<b>73,521</b>	<b>16,861</b>	<b>4,734</b>	<b>12,769</b>	<b>995</b>	<b>128,155</b>

— : Nil/Negligible.

Note : See Explanatory Note on Data Sources and Methodology.

**Statement 26: Composition of Outstanding Liabilities - 1992 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & Fis	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities
1	2,117	1,935	-	-	181	108	33	1	-	37	3	-	-	5,066	819	121	1,298	44	9,454
1. Andhra Pradesh	35	35	-	-	-	-	-	-	-	-	-	-	-	135	33	-	83	-	287
2. Arunachal Pradesh	554	265	-	249	40	3	1	-2	-	38	-	-	-	3,789	163	40	108	4	4,658
3. Assam	2,026	1,876	-	32	61	22	9	-	-	16	13	-	57	6,401	2,314	-	898	138	11,777
4. Bihar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Chhattisgarh	39	32	-	-	8	7	-	-	-	-	-	-	-	802	81	2	39	3	967
6. Goa	896	752	-	10	134	56	19	5	-	25	28	-	1	6,024	720	347	1,336	39	9,361
7. Gujarat	548	455	-	-	93	42	15	14	-	21	1	-	-	1,831	815	123	144	10	3,471
8. Haryana	181	127	-	11	43	7	-	3	-	12	19	-	-	882	396	2	31	1	1,492
9. Himachal Pradesh	779	187	-	-	593	20	12	-	554	-	7	-	-	2,422	424	117	65	-	3,808
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	1,153	1,028	-	-	125	54	22	4	-	45	-	-	-	3,381	989	-	720	28	6,271
12. Karnataka	1,363	1,083	-	115	163	63	32	-6	-	74	-	-	2	2,435	1,668	22	293	51	5,833
13. Kerala	1,244	815	-	274	154	21	19	7	-	105	2	-	-	4,053	2,319	332	834	21	8,803
14. Madhya Pradesh	1,158	958	-	-	198	25	3	34	2	111	23	-	3	9,040	1,377	1,904	1,681	118	15,279
15. Maharashtra	170	90	-	30	50	4	3	-	-	7	36	-	-	184	93	1	54	-	503
16. Manipur	48	40	-	-	9	5	2	-1	-	2	-	-	-	159	30	4	-3	6	245
17. Meghalaya	54	-	-	31	23	1	-	-	-	1	12	9	-	135	28	-	97	-	314
18. Mizoram	217	120	-	38	58	9	-	-	-	3	46	-	-	201	81	-	-24	-	476
19. Nagaland	1,420	1,204	-	122	94	40	13	11	-	29	1	-	-	2,869	1,050	14	673	40	6,065
20. Orissa	460	382	-	-	78	21	7	7	-	43	-	-	-	6,607	838	46	155	25	8,131
21. Punjab	1,426	1,306	-	-	120	34	12	16	-	56	2	-	-	3,830	1,443	116	797	35	7,647
22. Rajasthan	61	22	-	-	38	2	1	-	-	-	35	-	-	84	19	1	-3	-	162
23. Sikkim	1,811	1,414	-	203	194	81	26	20	-	67	-	-	-	3,937	918	719	808	147	8,341
24. Tamil Nadu	169	100	-	6	64	22	1	-	-	4	37	-	-	264	121	-	19	1	573
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Uttaranchal	3,817	3,457	-	107	254	63	4	33	47	92	18	-4	-1	11,777	2,276	1,526	3,344	238	22,978
27. Uttar Pradesh	1,524	1,326	-	60	137	64	32	5	-	24	12	-	1	6,682	775	81	1,054	20	10,135
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALL STATES</b>	<b>23,270</b>	<b>19,008</b>	<b>-</b>	<b>1,288</b>	<b>2,910</b>	<b>775</b>	<b>267</b>	<b>151</b>	<b>604</b>	<b>812</b>	<b>296</b>	<b>5</b>	<b>64</b>	<b>82,979</b>	<b>19,790</b>	<b>5,519</b>	<b>14,502</b>	<b>969</b>	<b>147,030</b>

Statement 26: Composition of Outstanding Liabilities - 1993 (Contd.)  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Comper- sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti- gency Funds	Out- standing Liabilities
1. Andhra Pradesh	2,476	2,272	-	-	204	126	38	1	-	37	3	-	-	5,852	957	149	1,584	44	11,063
2. Arunachal Pradesh	44	21	-	-	23	-	-	-	-	-	17	7	-	151	43	-	23	-	262
3. Assam	433	387	-	-	46	10	-	-5	-	40	-	-	-	3,735	186	101	202	13	4,670
4. Bihar	2,326	2,263	-	-	-3	22	9	-	-	14	-48	-	67	6,859	2,796	-28	1,541	58	13,551
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Goa	64	41	-	11	12	12	-	-	-	-	-	-	-	836	96	3	47	3	1,049
7. Gujarat	1,048	878	-	53	117	62	15	6	-	31	3	-	1	6,567	845 <sup>1</sup>	285	1,712	45	10,502
8. Haryana	630	519	-	-	111	54	18	14	-	24	1	-	-	2,005	947	147	161	10	3,899
9. Himachal Pradesh	355	151	-	11	193	8	-	4	-	15	23	143	-	941	491	2	42	1	1,833
10. Jammu and Kashmir	994	215	-	-	779	26	13	-	733	-	7	-	-	2,401	510	150	-41	-	4,014
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Karnataka	1,324	1,178	-	-	146	60	26	4	-	56	-	-	-	3,870	1,153	-	740	73	7,160
13. Kerala	1,694	1,277	-	198	218	93	40	11	-	73	-	-	2	2,721	1,882	14	356	15	6,682
14. Madhya Pradesh	1,310	993	-	154	163	25	20	5	-	110	2	-	-	4,362	2,759	343	2,633	35	11,442
15. Maharashtra	1,310	1,146	-	-	162	24	2	-34	2	143	25	-	2	9,899	1,559	2,392	1,694	56	16,911
16. Manipur	170	102	-	11	58	5	3	-	-	8	42	-	-	177	115	2	67	-	531
17. Meghalaya	59	51	-	-	8	5	2	-2	-	2	-	-	-	173	36	6	21	6	301
18. Mizoram	63	-	-	24	39	2	-	-	-	1	26	9	-	146	48	-	65	-	322
19. Nagaland	269	136	-	72	62	13	-	-	-	3	46	-	-	204	86	-	-40	-	520
20. Orissa	1,673	1,464	-	112	96	38	17	10	-	30	-	-	-	3,148	1,345	15	569	42	6,792
21. Punjab	499	420	-	-	79	22	6	8	-	42	-	-	-	7,734	1,012	86	167	25	9,524
22. Rajasthan	1,655	1,513	-	-	141	37	13	18	-	69	3	-	-	4,264	1,738	116	847	35	8,654
23. Sikkim	75	29	-	-	46	2	1	-	-	-	42	-	-	93	25	1	6	-	199
24. Tamil Nadu	2,010	1,669	-	128	213	93	29	21	-	70	-	-	-	4,682	1,160	949	1,255	150	10,206
25. Tripura	186	116	-	-	70	26	2	-	-	4	38	-	-	283	147	-	15	1	631
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27. Uttar Pradesh	4,459	4,035	-	299	126	69	3	-40	-3	84	18	-6	-1	13,241	2,689	1,841	4,005	131	26,366
28. West Bengal	1,727	1,604	-	-	122	60	37	4	-	28	-7	-	1	7,281	890	123	1,240	20	11,281
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALL STATES</b>	<b>26,853</b>	<b>22,480</b>	<b>-</b>	<b>1,073</b>	<b>3,228</b>	<b>894</b>	<b>295</b>	<b>25</b>	<b>733</b>	<b>885</b>	<b>243</b>	<b>154</b>	<b>72</b>	<b>91,626</b>	<b>23,515</b>	<b>6,698</b>	<b>18,911</b>	<b>762</b>	<b>168,365</b>

1. Includes Rs.164.66 crore outstanding in "Other Accounts".



**Statement 26: Composition of Outstanding Liabilities - 1994 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	2,862	2,609	-	-	253	148	67	2	-	33	2	-	-	7,094	1,109	177	1,655	44	12,940	
2. Arunachal Pradesh	53	21	-	-	32	-	-	-	5	-	20	7	-	173	56	2	-2	-	281	
3. Assam	558	499	-	17	42	5	5	-8	-	40	-	-	-	3,358	291	132	322	14	4,675	
4. Bihar	2,691	2,648	-	-	-21	21	9	-5	-17	19	-49	-	65	7,368	3,264	17	1,462	-41	14,752	
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Goa	78	51	-	10	18	17	-	-	-	-	-	-	-	854	112	3	64	3	1,115	
7. Gujarat	1,132	982	-	-	149	67	20	5	-	30	26	-	1	7,109	969	193	2,025	40	11,467	
8. Haryana	798	583	-	-	215	65	17	17	85	30	1	-	-	2,216	1,117	141	141	10	4,424	
9. Himachal Pradesh	298	175	-	68	54	8	1	-	-	15	30	-	-	1,030	608	4	55	1	1,996	
10. Jammu and Kashmir	1,031	260	-	-	771	37	13	-	714	-	7	-	-	2,512	616	177	174	-	4,510	
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12. Karnataka	1,532	1,332	-	-	200	90	52	4	-	53	-	-	-	4,374	1,340	393	1,097	78	8,815	
13. Kerala	1,735	1,470	-	12	251	111	47	14	-	79	-	-	2	3,114	2,350	18	365	14	7,595	
14. Madhya Pradesh	1,624	1,156	-	298	170	29	21	4	-	114	2	-	-	4,727	3,169	378	868	25	10,792	
15. Maharashtra	1,474	1,334	-	-	139	24	1	-57	2	142	26	-	1	10,979	1,782	2,827	1,670	55	18,787	
16. Manipur	183	114	-	-	69	5	3	-	-	8	53	-	-	177	133	3	68	-	564	
17. Meghalaya	89	68	-	4	16	5	2	-3	-	2	10	-	-	194	42	8	42	6	381	
18. Mizoram	81	5	-	17	59	2	-	-	-	2	35	19	-	199	59	3	35	-	378	
19. Nagaland	260	152	-	7	102	12	-	-	-	4	86	-	-	206	94	-	25	-	586	
20. Orissa	1,933	1,738	-	96	99	44	22	9	-	31	-7	-	-	3,434	1,646	57	583	35	7,689	
21. Punjab	534	457	-	-	78	21	6	10	-	41	-	-	-	8,722	1,244	108	241	25	10,874	
22. Rajasthan	1,893	1,721	-	-	172	35	14	24	-	81	17	-	-	4,727	2,081	190	1,113	35	10,038	
23. Sikkim	81	36	-	-	46	3	1	-	-	-	42	-	-	102	32	2	4	-	222	
24. Tamil Nadu	2,213	1,944	-	35	234	107	36	20	-	71	-	-	-	5,523	1,589	989	1,155	146	11,616	
25. Tripura	204	133	-	-	71	25	2	-2	-	3	44	-	-	296	180	-	78	1	759	
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27. Uttar Pradesh	5,446	4,751	-	654	32	69	-	-125	17	66	12	-6	8	14,470	3,093	2,259	4,278	147	29,693	
28. West Bengal	2,149	1,883	-	86	179	92	42	5	-	28	12	-	1	8,166	995	98	1,498	19	12,926	
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	117	-	-	-	-	117	
<b>ALL STATES</b>	<b>30,933</b>	<b>26,119</b>	<b>-</b>	<b>1,306</b>	<b>3,429</b>	<b>1,044</b>	<b>380</b>	<b>-85</b>	<b>807</b>	<b>893</b>	<b>371</b>	<b>20</b>	<b>79</b>	<b>101,239</b>	<b>27,972</b>	<b>8,180</b>	<b>19,009</b>	<b>658</b>	<b>187,992</b>	

State Finances : A Study of Budgets of 2006-07

Statement 26: Composition of Outstanding Liabilities - 1995 (Contd.)  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Comper- sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti- gency Funds	Out- standing Liabilities
1. Andhra Pradesh	3,329	3,046	-	-	283	174	73	2	-	32	2	-	-	8,342	1,334	204	1,968	47	15,224
2. Arunachal Pradesh	87	30	-	-	57	-	-	-	-	-	50	7	-	198	72	2	-39	-	319
3. Assam	731	660	-	21	50	5	5	-8	-	40	8	1	-	3,550	235	162	535	14	5,228
4. Bihar	3,106	3,087	-	-	-45	21	8	-9	-36	21	-50	-	64	7,957	3,857	18	1,662	102	16,701
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Goa	87	65	-	-	21	21	-	-	-	-	-	-	-	895	130	6	62	3	1,183
7. Gujarat	1,355	1,191	-	-	163	75	20	12	-	31	25	-	1	7,828	1,111	100	2,562	43	12,999
8. Haryana	874	692	-	-	182	62	16	15	27	62	1	-	-	2,542	1,317	141	153	10	5,036
9. Himachal Pradesh	446	210	-	176	61	9	1	-	-	14	36	-	-	1,279	726	20	84	1	2,556
10. Jammu and Kashmir	986	317	-	-	669	42	11	-	609	-	7	-	-	2,518	722	208	15	-	4,448
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Karnataka	1,711	1,514	-	-	197	86	55	5	-	51	-	-	-	5,426	1,567	-	1,168	80	9,952
13. Kerala	2,079	1,765	-	-	313	131	57	17	-	107	-	-	1	3,726	3,016	23	377	60	9,280
14. Madhya Pradesh	1,688	1,505	-	-	184	35	25	6	-	117	1	-	-	5,245	3,644	395	1,154	38	12,165
15. Maharashtra	1,941	1,718	-	-	221	24	1	-77	2	245	26	-	1	12,039	2,040	3,513	2,359	87	21,979
16. Manipur	206	128	-	-	78	5	3	-	-	8	62	1	-	183	138	4	77	-	607
17. Meghalaya	130	86	-	-	44	5	2	-3	-	2	39	-	-	223	51	8	32	6	450
18. Mizoram	100	15	-	16	69	2	-	-	-	2	45	19	-	212	77	2	53	-	444
19. Nagaland	284	176	-	-	107	13	-	-	-	4	90	-	-	225	150	-	-36	-	624
20. Orissa	2,152	2,037	-	-	115	50	29	9	-	27	-	-	-	3,846	1,962	49	862	45	8,914
21. Punjab	1,110	628	-	70	413	19	6	15	328	45	-	-	-	9,544	1,495	79	200	25	12,454
22. Rajasthan	2,251	2,035	-	-	216	44	18	33	-	90	32	-	-	5,421	2,526	205	1,428	35	11,866
23. Sikkim	93	47	-	-	45	2	1	-	-	1	41	-	-	114	37	3	15	1	263
24. Tamil Nadu	2,561	2,294	-	-	268	122	44	30	-	73	-	-	-	6,801	1,811	1,075	1,149	143	13,541
25. Tripura	225	151	-	-	74	27	2	-2	-	2	44	-	-	313	221	-	87	10	856
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27. Uttar Pradesh	5,892	5,525	-	326	33	73	5	-129	13	66	10	5	8	17,093	3,578	2,697	5,274	-280	34,253
28. West Bengal	2,451	2,280	-	-	171	88	41	5	-	31	6	-	1	9,719	1,078	99	1,761	20	15,128
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	627	-	-	-	-	627
<b>ALL STATES</b>	<b>35,875</b>	<b>31,200</b>	<b>-</b>	<b>608</b>	<b>3,989</b>	<b>1,135</b>	<b>421</b>	<b>-79</b>	<b>943</b>	<b>1,071</b>	<b>477</b>	<b>23</b>	<b>77</b>	<b>115,865</b>	<b>32,894</b>	<b>9,013</b>	<b>22,963</b>	<b>489</b>	<b>217,100</b>

1. Includes Rs.237.22 crore outstanding under "Other Accounts/Loans".

**Statement 26: Composition of Outstanding Liabilities - 1996 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	3,889	3,516	-	-	373	216	81	41	-	33	2	-	-	9,675	1,599	228	2,339	47	17,778	
2. Arunachal Pradesh	98	35	-	-	63	1	-	-	-	-	57	6	-	229	90	2	-22	-	397	
3. Assam	1,086	823	-	208	55	9	5	-6	-	40	7	1	-	3,864	269	162	930	15	6,326	
4. Bihar	3,509	3,595	-	-	-150	19	8	-55	-36	22	-109	-	64	8,772	4,615	13	1,609	177	18,695	
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Goa	113	83	-	-	30	26	-	4	-	-	-	-	-	933	152	2	72	3	1,275	
7. Gujarat	1,631	1,428	-	-	202	86	19	34	-	38	25	-	1	8,854	1,270	101	3,010	24	14,889	
8. Haryana	984	821	-	-	163	58	23	36	-	45	1	-	-	3,255	1,538	196	187	10	6,171	
9. Himachal Pradesh	880	250	-	563	67	9	5	1	-	17	35	-	-	1,426	872	2	88	1	3,267	
10. Jammu and Kashmir	1,102	384	-	-	718	44	14	1	608	-	12	40	-	2,584	749	242	-50	-	4,628	
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12. Karnataka	1,983	1,726	-	-	257	103	60	29	-	64	-	-	-	6,040	1,835	-	1,144	72	11,074	
13. Kerala	2,486	2,111	-	-	374	153	67	29	-	125	-	-	1	4,238	3,389	63	495	48	10,719	
14. Madhya Pradesh	2,392	1,905	-	252	234	32	28	54	-	120	1	-	-	5,790	4,136	431	1,116	28	13,891	
15. Maharashtra	2,469	2,139	-	-	329	23	-	-3	2	281	26	-	1	13,479	2,332	4,280	3,284	535	26,379	
16. Manipur	245	144	-	20	81	6	2	-	-	8	64	1	-	196	144	6	84	-	676	
17. Meghalaya	140	111	-	-	29	4	2	-4	-	3	24	-	-	235	61	8	41	6	490	
18. Mizoram	134	30	-	27	77	8	-	-	-	3	46	19	-	238	105	2	58	-	538	
19. Nagaland	342	216	-	-	126	15	-	-	-	5	106	-	-	241	237	1	-40	-	781	
20. Orissa	2,727	2,381	-	165	181	55	35	67	-	24	-	-	-	4,351	2,306	61	801	48	10,295	
21. Punjab	1,864	849	-	330	685	18	5	33	585	43	-	-	-	9,953	1,813	82	303	25	14,040	
22. Rajasthan	2,872	2,429	-	155	288	49	21	87	-	86	46	-	-	6,277	3,043	190	1,720	35	14,137	
23. Sikkim	105	63	-	-	42	3	1	-	-	1	38	-	-	128	43	3	11	1	292	
24. Tamil Nadu	3,015	2,697	-	-	318	138	51	50	-	79	-	-	-	7,540	1,997	1,155	1,277	150	15,134	
25. Tripura	255	169	-	-	86	33	1	-2	-	3	50	-	-	333	262	1	88	10	948	
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27. Uttar Pradesh	6,596	6,457	-	110	23	67	35	-111	15	17	5	-5	6	19,215	4,165	3,243	6,103	-324	38,998	
28. West Bengal	2,979	2,726	-	63	188	82	39	5	-	43	18	-	1	11,417	1,193	102	2,006	20	17,716	
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354	-	-	-	-	1,354	
<b>ALL STATES</b>	<b>43,895</b>	<b>37,088</b>	<b>-</b>	<b>1,894</b>	<b>4,838</b>	<b>1,257</b>	<b>501</b>	<b>288</b>	<b>1,175</b>	<b>1,101</b>	<b>456</b>	<b>61</b>	<b>76</b>	<b>130,618</b>	<b>38,216</b>	<b>10,577</b>	<b>26,654</b>	<b>929</b>	<b>250,889</b>	

Statement 26: Composition of Outstanding Liabilities - 1997 (Contd.)  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out-standing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	4,811	4,045	-	326	440	262	-	91	-	25	-	61	-	10,484	1,842	281	2,745	38	20,201	
2. Arunachal Pradesh	123	110	-	-	13	-	-	-	-	-	-	12	-	266	111	2	-22	-	480	
3. Assam	1,269	1,002	-	241	26	8	-	-6	1	24	-	-	-	3,998	312	162	646	15	6,402	
4. Bihar	4,075	4,154	-	-	-142	19	-	-101	-36	20	-	-44	63	9,740	5,321	14	1,462	141	20,752	
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Goa	140	102	-	-	38	31	-	7	-	-	-	-	-	976	193	3	87	3	1,402	
7. Gujarat	1,975	1,710	-	-	264	117	-	111	-	44	-	-8	1	9,957	1,435	19	3,605	14	17,006	
8. Haryana	1,153	967	-	6	180	55	-	64	-	49	-	12	-	3,576	1,785	213	267	10	7,004	
9. Himachal Pradesh	802	294	-	455	53	13	-	5	-	25	-	10	-	1,716	1,001	5	137	1	3,661	
10. Jammu and Kashmir	1,172	449	-	-	723	66	-	2	608	-	-	47	-	3,029	848	295	-50	-	5,294	
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12. Karnataka	2,244	1,959	-	-	286	122	-	89	-	69	-	5	-	6,885	2,120	-	1,418	72	12,739	
13. Kerala	2,903	2,491	-	-	411	177	-	48	-	145	-	40	1	4,613	3,838	57	889	15	12,314	
14. Madhya Pradesh	2,713	2,357	-	-	356	38	-	186	-	128	-	3	1	6,585	4,640	478	1,494	37	15,948	
15. Maharashtra	3,047	2,607	-	-	439	21	-	-12	2	289	-	139	1	15,941	2,737	5,140	3,595	142	30,602	
16. Manipur	217	161	-	26	29	8	-	-	-	9	-	12	-	228	153	6	117	-	721	
17. Meghalaya	136	138	-	-	-2	4	-	-5	-	3	-	-4	-	252	72	8	-	6	475	
18. Mizoram	117	46	-	27	43	11	-	-	-	3	-	29	-	262	142	2	52	-	574	
19. Nagaland	299	260	-	-	39	24	-	-	-	4	-	11	-	265	280	-	-90	-	753	
20. Orissa	3,404	2,758	-	440	206	56	-	66	-	20	-	63	-	4,866	2,628	78	970	49	11,996	
21. Punjab	1,918	1,093	-	103	723	17	-	71	590	46	-	-	-	11,049	2,287	94	245	25	15,618	
22. Rajasthan	3,677	2,863	-	499	316	57	-	164	-	81	-	14	-	7,203	3,678	228	1,921	35	16,742	
23. Sikkim	16	-	-	-	16	3	-	-	-	1	-	13	-	144	51	3	12	1	228	
24. Tamil Nadu	3,411	3,141	-	-	270	130	-	60	-	68	-	12	-	8,533	2,188	1,263	1,718	145	17,257	
25. Tripura	230	189	-	-	41	41	-	-5	-	2	-	3	-	378	317	1	51	10	986	
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27. Uttar Pradesh	8,062	7,489	-	434	134	60	-	-21	18	3	-	74	6	21,725	4,799	3,894	7,418	-267	45,630	
28. West Bengal	3,423	3,219	-	-	204	77	-	6	-	51	-	69	1	13,498	1,319	104	2,751	20	21,114	
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	2,205	-	-	-	-	2,205	
<b>ALL STATES</b>	<b>51,338</b>	<b>43,602</b>	<b>-</b>	<b>2,557</b>	<b>5,106</b>	<b>1,418</b>	<b>-</b>	<b>821</b>	<b>1,183</b>	<b>1,108</b>	<b>-</b>	<b>575</b>	<b>74</b>	<b>148,373</b>	<b>44,095</b>	<b>12,350</b>	<b>31,436</b>	<b>511</b>	<b>288,103</b>	

1. Includes Rs.14.73 crore outstanding under "Civil Advances".  
2. Includes Rs.2.45 crore outstanding under "Market Loans Suspense".

**Statement 26: Composition of Outstanding Liabilities - 1998 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out-stand-ing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	5,644	4,694	-	-	950	250	-	258	-	20	-	422	-	12,059	2,183	286	3,090 <sup>1</sup>	50	23,313	
2. Arunachal Pradesh	67	45	-	-	21	-	-	-	-	-	-	21	-	306	136	2	-33	-	477	
3. Assam	1,414	1,202	-	198	15	8	-	-9	3	12	-	1	-	4,152	372	215	301	15	6,469	
4. Bihar	4,734	4,793	-	-	-122	18	-	-101	-17	-29	-	7	62	11,061	5,909	15	1,517	347	23,584	
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Goa	170	123	-	-	47	31	7	-	-	-	-	9	-	1,037	233	4	122	3	1,568	
7. Gujarat	2,607	2,021	-	-	585	147	-	195	-	49	-	193	1	11,581	1,630	169	4,292	142	20,419	
8. Haryana	1,378	1,134	-	-	244	52	-	114	5	63	-	10	-	4,150	2,093	239	240	10	8,110	
9. Himachal Pradesh	483	342	-	34	108	17	-	38	-	32	-	21	-	2,379	1,198	104	133	1	4,298	
10. Jammu and Kashmir	1,414	533	-	-	881	116	-	102	608	-	-	55	-	3,231	971	354	-234	-	5,736	
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12. Karnataka	2,625	2,216	-	-	409	180	-	144	-	75	-	10	-	7,762	2,464	-	1,782	65	14,697	
13. Kerala	3,530	2,909	-	-	620	279	-	133	-	166	-	42	1	4,991	4,293	63	1,543	50	14,489	
14. Madhya Pradesh	3,321	2,853	-	-	467	45	-	284	-	131	-	6	1	7,718	4,973	510	1,414	40	17,975	
15. Maharashtra	3,684	3,126	-	-	556	20	-	-12	2	314	-	232	1	19,078	3,082	6,079	4,810	319	37,052	
16. Manipur	404	181	-	175	48	11	-	-	1	8	-	29	-	286	172	8	170	-	1,040	
17. Meghalaya	164	169	-	-	-5	4	-	-2	-	2	-	-9	-	280	95	13	100	6	658	
18. Mizoram	144	64	-	27	52	19	-	2	-	5	-	26	-	293	177	1	156	-	771	
19. Nagaland	363	308	-	-1	56	28	-	-	-	3	-	25	-	288	307	1	-82	-	876	
20. Orissa	3,543	3,201	-	16	326	53	-	177	-	18	-	78	-	5,737	3,088	87	1,142	40	13,636	
21. Punjab	2,396	1,360	-	101	935	15	-	112	769	40	-	-1	-	11,979	2,845	155	508	20	17,904	
22. Rajasthan	3,856	3,340	-	47	468	68	-	234	-	79	-	86	-	8,319	4,190	209	2,621	35	19,229	
23. Sikkim	32	-	-	-	32	2	-	-	-	1	-	29	-	163	60	5	-1	1	260	
24. Tamil Nadu	4,050	3,633	-	-	417	147	-	167	-	56	-	47	-	9,623 <sup>2</sup>	2,563	1,232	1,895	150	19,512	
25. Tripura	286	210	-	34	42	51	-	-6	2	-	-	-5	-	449	373	1	45	10	1,163	
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27. Uttar Pradesh	8,973	8,629	-	-	335	53	-	187	25	-	-	70	9	25,048	5,962	4,641	8,206	-403	52,428	
28. West Bengal	4,010	3,761	-	-	248	72	-	13	-	61	-	102	1	16,689	1,475	105	2,874	20	25,173	
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	3,081	-	-	-	-	3,081	
<b>ALL STATES</b>	<b>59,289</b>	<b>50,847</b>	<b>-</b>	<b>630</b>	<b>7,734</b>	<b>1,684</b>	<b>-</b>	<b>2,038</b>	<b>1,396</b>	<b>1,107</b>	<b>-</b>	<b>1,510</b>	<b>77</b>	<b>171,737</b>	<b>50,843</b>	<b>14,498</b>	<b>36,609</b>	<b>921</b>	<b>333,897</b>	

1. Includes Rs.15.02 crore outstanding under "Civil Advances".

2. Includes Rs.2.24 crore outstanding under "External Debt".

Statement 26: Composition of Outstanding Liabilities - 1999 (Contd.)  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out-standing Liabilities
1	7,364	6,038	-	220	1,105	389	-	472	-	10	-	235	-	13,941	2,518	226	4,204 <sup>1</sup>	48	28,301
1. Andhra Pradesh	83	52	-	7	24	-	-	-	-	-	-	24	-	350	163	2	-31	-	566
2. Arunachal Pradesh	1,727	1,557	-	85	86	7	-	-1	4	2	-	74	-	4,292	533	215	-16	15	6,765
3. Assam	5,415	5,522	-	-53	-116	18	-	-106	3	-32	-	1	62	13,375	6,374	17	1,580	347	27,109
4. Bihar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Chhattisgarh	368	290	-	-	78	36	-	6	-	-	-	36	-	1,130	291	5	137	5	1,936
6. Goa	3,225	2,539	-	-	685	194	-	197	-	54	-	241	1	13,976	2,109	222	5,358	179	25,088
7. Gujarat	1,737	1,269	-	18	450	48	-	119	216	58	-	9	-	4,909	2,838	272	483	10	10,250
8. Haryana	1,643	482	-	853	308	89	-	82	-	40	-	98	-	2,697	1,468	197	373	5	6,383
9. Himachal Pradesh	1,660	577	-	105	979	116	-	102	608	-	-	153	-	3,420	1,080	429	-161	-	6,429
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	3,388	2,840	-	-	549	181	-	275	-	86	-	7	-	9,015	2,944	-	2,054	53	17,455
12. Karnataka	4,368	3,418	-	124	825	418	-	167	-	179	-	61	1	5,648	5,628	68	1,596	25	17,333
13. Kerala	4,159	3,405	-	193	560	41	-	363	-	146	-	10	1	9,230	5,844	585	2,098	40	21,957
14. Madhya Pradesh	4,365	3,740	-	-	624	19	-	-12	2	351	-	264	1	23,062	3,720	7,686	5,355	77	44,264
15. Maharashtra	634	202	-	373	59	12	-	-	14	8	-	25	-	335	180	11	168	-	1,328
16. Manipur	256	239	-	-	17	3	-	-	-	2	-	12	-	315	118	11	156	6	862
17. Meghalaya	208	94	-	27	86	44	-	2	-	6	-	34	-	324	221	3	86	-	842
18. Mizoram	490	377	-	-1	113	41	-	-	-	2	-	71	-	320	338	2	-87	-	1,063
19. Nagaland	4,293	3,635	-	304	353	49	-	201	-	16	-	88	-	6,768	3,921	63	1,210	26	16,281
20. Orissa	4,155	1,706	-	1,006	1,443	14	-	194	1,181	55	-	-1	-	13,057	3,669	201	723	18	21,823
21. Punjab	5,714	4,230	-	885	599	80	-	323	-	66	-	130	-	9,934	5,394	249	2,810	35	24,136
22. Rajasthan	69	-	-	-	69	2	-	-	-	-	-	67	-	187	146	10	2	1	415
23. Sikkim	4,986	4,176	-	-	809	222	-	363	-	64	-	160	-	10,846	3,700	1,221	2,287	150	23,189
24. Tamil Nadu	478	270	-	142	66	69	-	-5	-	1	-	-	-	548	453	-	36	10	1,525
25. Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26. Uttaranchal	11,613	10,449	-	571	594	45	-	388	29	17	-	115	-	29,735	7,243	5,533	8,604	-626	62,103
27. Uttar Pradesh	4,792	4,370	-	-	422	67	-	17	-	72	-	266	-	21,593	2,364	93	3,331	20	32,192
28. West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	3,788	-	-	-	-	3,788
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALL STATES</b>	<b>77,190</b>	<b>61,477</b>	<b>-</b>	<b>4,858</b>	<b>10,789</b>	<b>2,203</b>	<b>-</b>	<b>3,147</b>	<b>2,057</b>	<b>1,204</b>	<b>-</b>	<b>2,178</b>	<b>66</b>	<b>202,795</b>	<b>63,256</b>	<b>17,320</b>	<b>42,357</b>	<b>445</b>	<b>403,364</b>

1. Includes Rs.15.40 crore outstanding under "Civil Advances".

**Statement 26: Composition of Outstanding Liabilities - 2000 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities	
																				2
1																				
1. Andhra Pradesh	10,805	7,739	1,141	316	1,409	456	-	675	-	32	-	246	-	16,556	3,011	340	4,276 <sup>1</sup>	41	34,829	
2. Arunachal Pradesh	189	157	1	7	24	-	-	-	-	-	-	24	-	405	196	2	-57	-	735	
3. Assam	2,922	1,920	300	554	149	7	-	67	4	-10	-	81	-	4,803	853	230	-157	15	8,666	
4. Bihar	7,576	5,693	1,700	-53	175	18	-	114	23	-32	-	53	60	15,862	7,311	26	1,742	350	32,866	
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Goa	562	383	83	-	96	34	-	9	-	-	-	52	-	1,225	344	13	192	175	2,510	
7. Gujarat	6,453	3,070	2,304	227	852	185	-	196	-	62	-	408	1	17,055	2,535	354	7,606	186	34,190	
8. Haryana	3,885	2,385	674	109	717	45	-	130	455	80	-	7	-	5,767	3,403	323	422	10	13,810	
9. Himachal Pradesh	2,527	1,405	69	135	918	402	-	125	-	51	-	340	-	3,065	1,746	92	404	5	7,840	
10. Jammu and Kashmir	1,791	632	-	21	1,138	116	-	102	608	-	-	312	-	4,158	1,676	465	-352	-	7,739	
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12. Karnataka	5,488	3,666	950	-	872	404	-	385	-	77	-	5	-	9,599	3,543	-	2,350	65	21,045	
13. Kerala	5,681	3,959	571	46	1,103	581	-	207	-	216	-	99	1	6,474	8,538	72	1,425	25	22,214	
14. Madhya Pradesh	6,107	4,255	994	172	686	67	-	437	-	170	-	12	1	10,195	6,753	663	2,183	33	25,933	
15. Maharashtra	9,442	4,445	4,120	-	877	18	-	-112	2	404	-	566	1	27,148	5,803	8,143	7,444	833	58,813	
16. Manipur	572	223	18	267	64	12	-	-	14	15	-	23	-	399	488	14	162	-	1,614	
17. Meghalaya	368	309	13	-	46	3	-	10	-	3	-	29	-	350	147	14	233	6	1,117	
18. Mizoram	297	129	7	27	133	85	-	11	-	6	-	30	-	517	253	5	107	-	1,178	
19. Nagaland	611	478	11	-27	150	56	-	5	-	2	-	87	-	430	373	-	-26	-	1,389	
20. Orissa	5,607	4,289	384	206	727	45	-	324	-	14	-	344	-	8,076	4,975	387	1,447	122	20,614	
21. Punjab	6,082	2,250	1,712	284	1,836	13	-	239	1,446	39	-	98	-	14,727	4,568	234	977	22	26,610	
22. Rajasthan	9,154	5,352	1,705	930	1,166	91	-	393	-	42	-	639	-	12,481	6,688	423	2,904	35	31,684	
23. Sikkim	149	-	-	-	149	2	-	-	-	-	-	147	-	240	186	20	-4	1	593	
24. Tamil Nadu	7,566	4,783	1,014	412	1,358	248	-	463	-	60	-	586	-	12,385	4,849	1,204	3,414	150	29,568	
25. Tripura	671	346	65	142	119	115	-	-5	-	1	-	8	-	682	582	-	48	10	1,993	
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27. Uttar Pradesh	19,377	12,523	3,256	2,225	1,374	37	-	544	624	25	-	145	-1	35,257	8,557	6,694	8,620	-571	77,934	
28. West Bengal	11,498	5,035	4,160	1,326	975	62	-	53	-	88	-	772	1	22,475	3,166	52	6,831	20	44,042	
29. NCT Delhi	1,165	-	1,165	-	-	-	-	-	-	-	-	-	-	5,183	-	-	-	-	6,348	
<b>ALL STATES</b>	<b>1,26,346</b>	<b>75,427</b>	<b>26,416</b>	<b>7,328</b>	<b>17,110</b>	<b>3,102</b>	<b>-</b>	<b>4,372</b>	<b>3,177</b>	<b>1,345</b>	<b>-</b>	<b>5,114</b>	<b>65</b>	<b>2,35,514</b>	<b>80,523</b>	<b>19,769</b>	<b>52,193</b>	<b>1,533</b>	<b>5,15,877</b>	

1. Includes Rs.15.52 crore outstanding under "Civil Advances".

**Statement 26: Composition of Outstanding Liabilities - 2001 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities
1. Andhra Pradesh	15,820	9,135	2,928	405	3,151	431	-	943	-	31	-	1,746	-	17,651	3,436	305	4,748	49	41,809
2. Arunachal Pradesh	106	74	1	21	11	-	-	-	-	-	-	10	-	405	263	16	-51	-	739
3. Assam	4,094	2,281	828	677	309	7	-	137	4	-21	-	182	-	4,801	1,308	252	-244	15	10,227
4. Bihar	8,604	4,937	3,170	-53	505	13	-	415	37	-2	-	42	44	13,010	6,656	-46	1,458	261	29,942
5. Chhattisgarh	1,663	1,202	407	-112	166	18	-	104	-	41	-	3	-	2,652	1,800	226	617	9	6,967
6. Goa	691	368	182	9	132	39	-	10	-	-	-	83	-	1,292	388	7	243	200	2,822
7. Gujarat	12,221	3,833	6,206	889	1,292	226	-	180	-	63	-	823	1	17,991	2,874	517	9,087	91	42,781
8. Haryana	4,044	1,764	1,284	24	973	42	-	164	685	78	-	5	-	5,893	3,902	388	412	10	14,650
9. Himachal Pradesh	3,098	935	180	118	1,865	576	-	230	-	44	-	1,015	-	2,935	2,001	92	573	5	8,705
10. Jammu and Kashmir	2,409	959	-	21	1,429	116	-	102	608	-	-	603	-	4,388	2,172	517	-384	-	9,101
11. Jharkhand	2,052	1,563	430	-	44	4	-	29	6	-8	-	13	15	4,012	1,849	6	441	89	8,448
12. Karnataka	7,681	4,491	1,994	-	1,196	553	-	545	-	67	-	31	-	10,256	4,126	188	3,025	26	25,301
13. Kerala	7,571	4,499	1,012	585	1,474	885	-	247	-	224	-	118	1	6,673	10,190	84	1,715	25	26,259
14. Madhya Pradesh	6,212	3,766	1,721	109	615	51	-	457	-	91	-	17	-	8,074	5,712	610	1,502	18	22,127
15. Maharashtra	15,221	5,203	8,779	-	1,237	17	-	132	2	448	-	639	1	27,029	6,509	9,423	8,975	445	67,601
16. Manipur	600	244	18	267	70	12	-	-	14	15	-	30	-	549	559	14	149	-	1,870
17. Meghalaya	453	379	-	-	74	3	-	23	-	4	-	45	-	376	209	12	332	6	1,388
18. Mizoram	482	165	10	125	183	121	-	22	-	6	-	33	-	491	311	4	87	-	1,375
19. Nagaland	765	578	18	-27	196	58	-	19	-	7	-	111	-	484	435	-	-81	-	1,604
20. Orissa	7,931	4,937	987	1,012	994	41	-	345	-	12	-	596	-	8,581	5,836	200	1,549	122	24,220
21. Punjab	9,616	2,595	4,042	292	2,687	12	-	320	1,950	113	-	292	-	14,720	5,210	239	956	22	30,763
22. Rajasthan	11,824	6,466	3,613	375	1,370	87	-	529	-	29	-	725	-	12,798	7,652	329	2,903	35	35,541
23. Sikkim	388	211	-	-	177	-2	-	-	-	-	-	178	-	249	203	9	3	1	852
24. Tamil Nadu	10,867	5,818	2,301	242	2,506	646	-	686	-	63	-	1,111	-	12,943	5,820	1,236	3,526	149	34,541
25. Tripura	733	422	-	142	169	175	-	-5	-	1	-	-2	-	735	896	-30	40	10	2,384
26. Uttaranchal	932	646	237	-	50	2	-	27	31	1	-	-12	-	1,844	456	337	565	-29	4,106
27. Uttar Pradesh	22,495	13,449	6,949	87	2,013	27	-	786	1,052	23	-	126	-3	34,720	9,168	7,872	9,708	-865	83,098
28. West Bengal	20,581	5,847	9,056	1,351	4,325	57	-	55	-	111	-	4,103	2	23,106	3,689	59	7,474	20	54,929
29. NCT Delhi	2,670	-	2,670	-	-	-	-	-	-	-	-	-	-	5,255	-	-	-	-	7,924
<b>ALL STATES</b>	<b>181,623</b>	<b>86,767</b>	<b>59,022</b>	<b>6,559</b>	<b>29,213</b>	<b>4,216</b>	<b>-</b>	<b>6,501</b>	<b>4,390</b>	<b>1,439</b>	<b>-</b>	<b>12,667</b>	<b>62</b>	<b>243,910</b>	<b>93,629</b>	<b>22,868</b>	<b>59,328</b>	<b>714</b>	<b>602,072</b>

Note : The outstanding liabilities (component-wise) as on end-March 2000 for the undivided States of Bihar, Madhya Pradesh and Uttar Pradesh have been apportioned to the respective newly formed States of Jharkhand, Chhattisgarh and Uttaranchal on the basis of their population ratios.



**Statement 26: Composition of Outstanding Liabilities - 2002 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities	
																				2= sum (3+6)+14
1																				
1. Andhra Pradesh	19,612	11,031	4,074	-	4,508	407	-	1,324	-	43	-	2,733	-	20,174	3,757	376	4,672	46	48,637	
2. Arunachal Pradesh	111	101	3	21	-13	-	-	-	-	-	-	-14	-	403	303	29	-56	-	790	
3. Assam	5,643	2,790	1,216	1,303	334	7	-	180	4	-25	-	168	-	4,613	1,578	305	-167	15	11,988	
4. Bihar	11,060	5,932	4,610	-53	528	13	-	447	37	-11	-	42	43	13,760	7,502	-46	1,598	261	34,135	
5. Chhattisgarh	2,286	1,472	744	-112	182	18	-	126	-	35	-	3	-	2,854	1,856	320	796	9	8,121	
6. Goa	961	457	313	39	151	37	-	21	-	-	-	93	-	1,358	417	8	326	676	3,746	
7. Gujarat	17,395	5,182	10,000	597	1,615	213	-	178	-	55	-	1,169	1	19,480	3,107	657	7,087	193	47,919	
8. Haryana	6,328	2,025	2,154	585	1,565	38	-	237	1,205	80	-	4	-	6,008	4,307	362	710	10	17,726	
9. Himachal Pradesh	4,296	1,299	474	119	2,405	652	-	319	-	34	-	1,399	-	2,912	2,208	189	445	5	10,055	
10. Jammu and Kashmir	3,182	1,222	207	21	1,732	207	-	276	608	-	-	641	-	4,260	2,547	580	-946	-	9,624	
11. Jharkhand	3,225	1,933	1,155	-50	172	4	-	139	6	-9	-	32	15	4,199	2,009	6	451	89	9,979	
12. Karnataka	10,418	5,538	3,458	-	1,421	690	-	643	-	54	-	33	-	11,952	4,699	325	3,872	72	31,337	
13. Kerala	9,282	5,376	1,474	504	1,927	1,209	-	354	-	255	-	109	1	6,918	11,262	132	1,939	3	29,536	
14. Madhya Pradesh	7,878	4,430	2,524	109	815	47	-	684	-	69	-	15	-	9,152	6,116	696	2,183	18	26,043	
15. Maharashtra	22,790	6,432	14,251	-	2,106	16	-	453	2	643	-	992	1	26,933	7,143	11,276	10,265	134	78,541	
16. Manipur	638	282	18	267	71	12	-	-	14	18	-	28	-	460	600	14	157	-	1,870	
17. Meghalaya	548	464	-	-	84	3	-	41	-	6	-	35	-	401	266	12	294	6	1,528	
18. Mizoram	610	208	10	166	226	161	-	34	-	6	-	25	-	562	384	4	154	-	1,713	
19. Nagaland	990	723	27	-27	267	63	-	41	-	20	-	143	-	549	480	-	-136	-	1,884	
20. Orissa	9,831	5,679	1,484	1,243	1,425	38	-	486	-	10	-	891	-	9,099	6,747	190	2,238	56	28,161	
21. Punjab	13,696	2,992	5,437	418	4,849	11	-	464	3,880	65	-	430	-	14,766	5,750	445	1,048	25	35,730	
22. Rajasthan	16,767	7,552	6,550	1,071	1,593	115	-	683	-	16	-	779	-	12,807	8,630	338	3,057	35	41,634	
23. Sikkim	439	221	15	-	203	14	-	13	-	-	-	177	-	255	222	6	6	1	929	
24. Tamil Nadu	14,003	6,861	3,788	102	3,251	789	-	897	-	127	-	1,438	-	13,265	6,381	1,217	4,053	150	39,069	
25. Tripura	924	470	-	218	236	250	-	-5	-	1	-	-9	-	798	1,064	-26	46	10	2,817	
26. Uttaranchal	1,496	858	592	-	46	2	-	24	31	1	-	-13	-	1,850	585	372	714	1	5,018	
27. Uttar Pradesh	29,612	15,620	10,804	777	2,417	18	-	857	1,352	13	-	177	-6	36,044	9,816	9,500	11,642	-793	95,822	
28. West Bengal	30,604	6,877	14,845	2,101	6,779	52	-	53	-	116	-	6,559	2	23,717	4,079	102	7,874	19	66,396	
29. NCT Delhi	4,444	-	4,444	-	-	-	-	-	-	-	-	-	-	5,333	-	-	-	-	9,777	
<b>ALL STATES</b>	<b>249,069</b>	<b>104,027</b>	<b>94,670</b>	<b>9,419</b>	<b>40,894</b>	<b>5,085</b>	<b>-</b>	<b>8,969</b>	<b>7,139</b>	<b>1,622</b>	<b>-</b>	<b>18,078</b>	<b>59</b>	<b>254,884</b>	<b>103,815</b>	<b>27,389</b>	<b>64,325</b>	<b>1,042</b>	<b>700,524</b>	

Statement 26: Composition of Outstanding Liabilities - 2003 (Contd.)  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out-standing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	26,541	14,257	6,735	-	5,549	500	-	1,702	-	28	-	3,319	-	20,430	4,169	352	4,492	46	56,030	
2. Arunachal Pradesh	177	136	3	21	17	-	-	30	-	-	-	-13	-	443	350	29	-32	-	966	
3. Assam	6,576	3,678	2,071	535	286	5	-	186	4	-28	-	119	5	4,711	1,798	417	-403	-	13,099	
4. Bihar	14,532	7,086	6,608	-53	849	13	-	788	37	-11	-	42	43	14,218	7,695	-46	1,594	261	38,254	
5. Chhattisgarh	3,400	1,935	1,295	-112	282	18	-	197	-	64	-	3	-	2,921	1,894	431	936	9	9,592	
6. Goa	1,377	612	522	87	156	35	-	22	-	-	-	100	-	1,302	442	11	342	30	3,503	
7. Gujarat	24,910	7,651	15,658	42	1,558	200	-	176	-	44	-	1,139	1	18,289	3,358	1,155	7,274	188	55,175	
8. Haryana	8,046	2,739	3,726	-	1,581	35	-	316	1,110	86	-	34	-	6,006	4,662	398	826	10	19,948	
9. Himachal Pradesh	6,106	1,983	850	21	3,251	709	-	421	-	29	-	2,083	-	2,616	2,484	308	709	5	12,228	
10. Jammu and Kashmir	4,491	1,800	492	21	2,178	314	-	507	608	-	-	749	-	4,134	2,856	645	-1,597	-	10,528	
11. Jharkhand	4,751	2,388	2,007	-60	401	4	-	288	6	-10	-	133	15	4,470	2,094	6	478	89	11,887	
12. Karnataka	14,019	7,047	5,436	-	1,535	660	-	771	-	72	-	31	-	12,087	5,325	486	4,022	80	36,020	
13. Kerala	11,684	6,510	2,306	449	2,417	1,581	-	419	-	252	-	165	1	7,106	12,778	191	2,528	25	34,312	
14. Madhya Pradesh	10,876	5,512	4,132	109	1,123	43	-	964	-	54	-	62	-	9,592	6,209	854	2,333	18	29,882	
15. Maharashtra	31,348	7,432	20,669	-	3,246	565	-	534	2	707	-	1,439	1	26,773	7,201	13,350	11,167	113	89,952	
16. Manipur	273	352	18	-168	71	12	-	-	14	16	-	29	-	907	553	15	142	-	1,890	
17. Meghalaya	722	551	33	-	138	2	-	49	-	7	-	79	-	432	298	15	347	6	1,820	
18. Mizoram	729	326	10	116	277	201	-	42	-	5	-	29	-	580	477	4	178	-	1,967	
19. Nagaland	973	890	27	-239	295	72	-	42	-	24	-	157	-	972	498	-2	-56	-	2,385	
20. Orissa	10,950	6,880	2,098	448	1,523	35	-	596	-	10	-	882	-	9,937	7,589	201	2,137	55	30,869	
21. Punjab	18,628	4,054	8,064	186	6,324	157	-	578	5,160	17	-	412	-	13,635	6,306	461	1,069	25	40,125	
22. Rajasthan	21,749	9,816	9,948	236	1,749	110	-	887	-	8	-	745	-	12,454	9,568	417	3,310	35	47,534	
23. Sikkim	475	241	24	-	210	22	-	13	-	-	-	175	-	257	246	4	7	1	989	
24. Tamil Nadu	21,363	9,000	5,988	652	5,722	959	-	1,141	-	89	-	3,533	-	12,578	6,669	625	3,086	150	44,471	
25. Tripura	1,024	582	-	144	299	310	-	5	-	-	-	-16	-	794	1,406	-25	68	10	3,278	
26. Uttaranchal	2,994	1,808	1,166	-85	105	2	-	79	31	6	-	-13	-	1,366	714	307	893	1	6,274	
27. Uttar Pradesh	36,423	18,518	15,878	-	2,033	11	-	782	924	16	-	301	-6	36,515	11,773	11,311	10,966	-862	105,126	
28. West Bengal	40,895	9,282	23,431	162	8,018	47	-	52	-	124	-	7,794	2	24,654	4,266	268	8,223	19	78,325	
29. NCT Delhi	7,721	-	7,721	-	-	-	-	-	-	-	-	-	-	4,773	-	-	-	-	12,494	
<b>ALL STATES</b>	<b>333,753</b>	<b>133,066</b>	<b>146,914</b>	<b>2,512</b>	<b>51,198</b>	<b>6,621</b>	<b>-</b>	<b>11,546</b>	<b>7,896</b>	<b>1,611</b>	<b>-</b>	<b>23,524</b>	<b>63</b>	<b>253,952</b>	<b>113,678</b>	<b>32,188</b>	<b>65,036</b>	<b>314</b>	<b>796,921</b>	

**Statement 26: Composition of Outstanding Liabilities - 2004 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Compen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out- standing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	32,795	17,090	7,698	-	5,571	472	-	1,449	-	10	-	3,641	2,436	22,432	4,606	565	5,306	27	65,730	
2. Arunachal Pradesh	151	262	-111	-35	35	-	-	47	-	-	-	-12	-	388	415	98	-34	-	1,018	
3. Assam	7,445	4,496	2,267	398	280	4	-	194	4	-31	-	108	5	4,768	2,338	431	-471	-	14,510	
4. Bihar	18,473	8,803	8,477	-53	1,204	13	-	1,102	37	1	-	51	42	15,092	7,435	-46	1,847	261	43,063	
5. Chhattisgarh	4,792	2,577	1,425	-112	418	18	-	310	-	87	-	3	483	3,233	1,992	516	999	9	11,540	
6. Goa	1,879	843	805	66	165	33	-	34	-	1	-	98	-	1,230	485	9	327	29	3,959	
7. Gujarat	30,364	10,846	17,661	42	1,814	186	-	173	-	80	-	1,375	1	20,803	3,641	1,116	7,721	107	63,754	
8. Haryana	10,291	3,825	3,547	-	897	32	-	418	304	91	-	52	2,022	6,256	4,954	363	1,041	10	22,914	
9. Himachal Pradesh	7,883	2,839	647	-131	4,527	745	-	302	-	14	-	3,467	-	2,747	2,720	276	642	5	14,273	
10. Jammu and Kashmir	5,391	2,277	742	21	2,352	427	-	587	608	-	-	730	-	4,222	3,168	792	-2,636	-	10,937	
11. Jharkhand	6,004	2,963	2,621	-70	476	4	-	344	6	-11	-	133	15	4,629	2,224	6	504	89	13,456	
12. Karnataka	17,553	9,645	5,958	-	1,950	782	-	532	-	56	-	580	-	13,094	5,884	761	3,374	39	40,706	
13. Kerala	16,096	8,221	2,992	565	3,159	1,944	-	479	-	275	-	460	1,159	7,460	14,403	199	1,578	8	39,746	
14. Madhya Pradesh	17,253	7,735	5,049	375	1,428	40	-	1,282	-	42	-	64	2,664	10,830	6,300	1,209	2,001	17	37,609	
15. Maharashtra	43,886	13,655	24,101	-	6,130	2,314	-	490	2	684	-	2,640	1	27,339	7,689	15,866	12,246	103	107,129	
16. Manipur	408	529	-23	-168	70	12	-	-	14	16	-	29	-	877	539	14	144	-	1,981	
17. Meghalaya	910	700	20	-	176	2	-	63	-	9	-	102	14	462	330	13	224	6	1,945	
18. Mizoram	828	422	1	30	329	237	-	60	-	3	-	29	46	567	602	5	265	-	2,266	
19. Nagaland	1,180	1,098	-19	-239	340	82	-	49	-	21	-	187	-	509	520	-5	-74	-	2,130	
20. Orissa	13,486	8,681	2,185	-	1,517	31	-	622	-	12	-	851	1,103	10,661	7,822	174	2,057	48	34,247	
21. Punjab	22,619	6,059	8,829	455	6,638	150	-	681	5,131	11	-	665	637	13,742	6,767	673	1,181	25	45,007	
22. Rajasthan	25,711	12,282	11,285	-	1,774	103	-	954	-	1	-	717	369	14,372	10,516	581	3,814	35	55,029	
23. Sikkim	529	296	19	-	215	30	-	12	-	-	-	173	-	256	267	6	8	1	1,067	
24. Tamil Nadu	26,091	11,537	7,170	17	7,368	944	-	1,338	-	1,471	-	3,615	-	13,045	6,932	683	3,098	150	49,999	
25. Tripura	1,227	792	-6	144	297	389	-	4	-	1	-	-97	-	840	1,505	-12	96	10	3,665	
26. Uttaranchal	5,767	3,173	1,952	-85	728	2	-	129	31	6	-	560	-	478	871	262	1,036	36	8,451	
27. Uttar Pradesh	47,585	23,109	16,439	-	2,172	3	-	762	1,174	14	-	219	5,866	37,339	13,575	13,514	10,594	-895	121,712	
28. West Bengal	51,935	14,711	25,468	830	8,960	43	-	50	-	123	-	8,745	1,966	25,449	4,505	498	7,771	18	90,177	
29. NCT Delhi	10,531	-	10,531	-	-	-	-	-	-	-	-	-	-	4,950	-	-	-	-	15,481	
<b>ALL STATES</b>	<b>429,063</b>	<b>179,466</b>	<b>167,726</b>	<b>2,052</b>	<b>60,990</b>	<b>9,043</b>	<b>-</b>	<b>12,467</b>	<b>7,311</b>	<b>2,985</b>	<b>-</b>	<b>29,184</b>	<b>18,830</b>	<b>268,069</b>	<b>123,003</b>	<b>38,565</b>	<b>64,662</b>	<b>138</b>	<b>923,500</b>	

**Statement 26: Composition of Outstanding Liabilities - 2005 (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Com-pen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out-standing Liabilities
1. Andhra Pradesh	42,602	19,964	12,533	-	7,669	2,289	-	854	-	75	-	4,452	2,436	19,895	4,953	585	7,403	50	75,487
2. Arunachal Pradesh	286	279	-84	157	-66	-	-	60	-	-	-	-126	-	433	482	98	-39	-	1,260
3. Assam	8,454	5,129	2,681	418	222	4	-	160	4	-31	-	85	5	4,523	2,719	622	-495	-	15,824
4. Bihar	22,976	10,463	9,673	-53	1,258	13	-	1,157	37	1	-	51	1,634	15,231	7,839	30	1,808	261	48,145
5. Chhattisgarh	6,029	2,787	2,298	-112	572	18	-	465	-	86	-	3	483	2,643	2,050	567	1,214	9	12,512
6. Goa	2,386	961	1,265	-	160	31	-	29	-	1	-	98	-	1,194	527	9	327	30	4,472
7. Gujarat	38,779	12,657	24,473	-	1,648	-	-	170	142	48	-	1,288	1	19,872	3,872	715	8,586	193	72,017
8. Haryana	12,598	4,755	5,073	-	748	29	-	527	6	94	-	93	2,022	5,410	5,238	437	1,284	10	24,977
9. Himachal Pradesh	8,867	3,690	648	-226	4,754	693	-	236	-	16	-	3,810	-	2,781	2,981	207	1,528	5	16,368
10. Jammu and Kashmir	6,383	2,693	1,043	21	2,627	511	-	738	608	-	-	769	-	4,407	3,481	912	-2,859	-	12,323
11. Jharkhand	7,780	3,311	3,302	-70	1,223	4	-	594	6	-14	-	633	15	5,477	2,379	10	641	89	16,375
12. Karnataka	23,241	11,762	9,699	-	1,780	748	-	389	-	74	-	569	-	11,888	6,470	1,226	2,813	41	45,678
13. Kerala	20,179	9,597	5,615	235	3,573	2,282	-	525	-	290	-	476	1,159	7,415	14,791	322	1,497	85	44,289
14. Madhya Pradesh	22,892	9,299	7,790	109	1,615	36	-	745	-	28	-	806	4,079	10,758	6,941	1,544	2,030	18	44,183
15. Maharashtra	57,690	17,544	34,673	-	5,472	2,226	-	-115	2	630	-	2,729	1	24,733	8,184	18,884	13,844	103	1,23,437
16. Manipur	449	598	9	-218	60	11	-	-	14	16	-	19	-	1,522	527	13	252	-	2,763
17. Meghalaya	1,069	825	75	-	155	2	-	27	-	9	-	118	14	465	364	19	242	6	2,165
18. Mizoram	931	501	25	30	328	225	-	62	-	3	-	37	46	615	696	14	333	-	2,588
19. Nagaland	1,372	1,237	-9	-235	380	88	-	63	-	19	-	210	-	549	531	-5	-32	-	2,415
20. Orissa	15,203	9,581	3,339	-	1,180	28	-	341	-	13	-	798	1,103	10,803	8,381	69	1,823	29	36,307
21. Punjab	26,772	7,719	11,452	283	6,681	7	-	770	5,131	6	-	766	637	12,740	7,186	1,099	1,390	25	49,212
22. Rajasthan	31,686	14,358	15,142	-	1,817	991	-	287	-	-6	-	545	369	13,507	11,681	916	3,977	35	61,802
23. Sikkim	628	332	51	-	198	37	-	-11	-	172	-	172	48	267	292	9	11	1	1,208
24. Tamil Nadu	33,897	13,786	13,003	-188	5,333	1,419	-	655	342	21	-	2,895	1,962	10,188	6,504	479	4,482	150	55,700
25. Tripura	1,648	1,025	187	144	292	411	-	3	-	1	-	-122	-	823	1,668	-4	119	10	4,263
26. Uttaranchal	7,161	3,435	2,920	-50	857	2	-	244	31	20	-	560	-	603	984	295	1,205	44	10,292
27. Uttar Pradesh	55,093	26,428	19,381	25	3,392	-4	-	750	2,129	-37	-	555	5,866	38,164	15,385	15,765	10,388	-863	1,33,932
28. West Bengal	64,069	18,728	35,130	-	8,245	38	-	47	-	109	-	8,051	1,966	26,431	4,781	857	8,966	16	1,05,120
29. NCT Delhi	14,264	-	14,264	-	-	-	-	-	-	-	-	-	-	2,928	-	-	-	-	17,191
<b>ALL STATES</b>	<b>5,35,390</b>	<b>2,13,443</b>	<b>2,35,650</b>	<b>270</b>	<b>62,171</b>	<b>12,138</b>	<b>-</b>	<b>9,771</b>	<b>8,452</b>	<b>1,470</b>	<b>-</b>	<b>30,339</b>	<b>23,846</b>	<b>2,56,265</b>	<b>1,31,886</b>	<b>45,692</b>	<b>72,736</b>	<b>346</b>	<b>10,42,305</b>

**Statement 26: Composition of Outstanding Liabilities - 2006 (RE) (Contd.)**  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Com-pen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Contri-gency Funds	Out-standing Liabilities	
																				2 = sum (3-6)+14
1																				
1. Andhra Pradesh	49,640	21,347	17,139	-	8,718	2,433	-	1,831	-	31	-	4,422	2,436	20,504	5,446	710	6,977	50	83,328	
2. Arunachal Pradesh	587	321	154	212	-100	1	-	105	-	5	-	-211	-	505	661	98	-39	-	1,813	
3. Assam	9,857	5,847	3,295	418	294	4	-	260	4	-33	-	59	5	4,375	3,370	529	-495	-	17,637	
4. Bihar	26,618	10,811	12,047	-53	1,697	13	-	1,592	37	4	-	51	2,115	14,812	7,772	30	1,473	261	50,966	
5. Chhattisgarh	6,979	2,815	3,185	-112	606	18	-	498	-	87	-	3	483	2,643	2,111	572	1,335	9	13,648	
6. Goa	2,926	1,027	1,765	-	134	29	-	25	-	1	-	79	-	1,264	562	9	342	30	5,133	
7. Gujarat	45,660	13,003	30,315	-	2,341	-	-	168	142	27	-	2,004	1	20,355	3,872	565	8,586	193	79,231	
8. Haryana	14,714	5,142	6,607	-	943	25	-	679	1	99	-	139	2,022	5,342	5,576	467	1,437	10	27,546	
9. Himachal Pradesh	9,515	4,116	1,438	-226	4,187	704	-	403	-	25	-	3,056	-	2,848	3,281	207	1,528	5	17,384	
10. Jammu and Kashmir	7,427	2,920	1,643	21	2,844	624	-	948	608	-	-	664	-	4,613	4,031	1,010	-3,109	-	13,972	
11. Jharkhand	9,762	3,546	3,805	-70	2,466	4	-	944	6	229	-	1,283	15	5,342	2,532	10	774	89	18,507	
12. Karnataka	27,641	11,933	13,915	-	1,793	713	-	486	-	31	-	563	-	13,462	7,237	1,213	2,127	41	51,721	
13. Kerala	25,127	11,059	8,567	235	4,106	2,591	-	764	-	260	-	491	1,159	7,766	15,584	305	1,334	85	50,201	
14. Madhya Pradesh	26,952	10,130	10,564	109	2,164	33	-	1,274	3	17	-	838	3,985	10,861	7,011	1,554	2,001	18	48,396	
15. Maharashtra	74,911	18,697	50,063	-	6,150	2,071	-	885	2	668	-	2,524	1	24,714	8,779	19,898	14,800	103	1,43,203	
16. Manipur	672	787	45	-218	59	8	-	8	14	13	-	15	-	1,481	706	13	437	-	3,308	
17. Meghalaya	1,269	956	123	-	176	1	-	52	-	11	-	112	14	532	409	19	282	6	2,518	
18. Mizoram	1,148	601	55	30	416	261	-	74	-	4	-	77	46	610	793	8	337	-	2,896	
19. Nagaland	1,680	1,451	15	-235	449	105	-	83	-	17	-	245	-	525	551	-5	-86	-	2,665	
20. Orissa	16,123	9,686	4,017	-	1,317	27	-	569	-	8	-	712	1,103	10,957	8,848	69	1,574	29	37,600	
21. Punjab	30,670	8,697	15,013	-	6,322	6	-	883	4,713	5	-	715	637	12,615	7,767	1,422	1,080	25	53,578	
22. Rajasthan	35,944	15,005	18,641	-	1,930	984	-	537	-	-17	-	426	369	13,663	12,959	835	4,014	35	67,450	
23. Sikkim	754	420	85	-	201	44	-	-13	-	-	-	170	48	254	316	9	11	1	1,346	
24. Tamil Nadu	39,495	15,002	18,024	-579	5,087	1,351	-	1,048	329	18	-	2,341	1,962	10,433	6,517	441	4,466	150	61,502	
25. Tripura	1,833	1,144	344	144	202	411	-	26	-	-	-	-236	-	794	1,808	-4	150	10	4,591	
26. Uttaranchal	8,954	3,929	4,020	-50	1,056	52	-	376	31	24	-	573	-	800	1,107	447	1,476	52	12,836	
27. Uttar Pradesh	64,385	28,510	26,419	25	3,564	-11	-	715	2,129	-45	-	777	5,866	37,385	17,609	17,567	10,987	-926	1,47,007	
28. West Bengal	72,855	19,995	42,329	-	8,565	33	-	54	-	101	-	8,376	1,966	26,254	5,093	945	8,235	20	1,13,402	
29. NCT Delhi	16,503	-	16,503	-	-	-	-	-	-	-	-	-	-	2,762	-	-	-	-	19,266	
<b>ALL STATES</b>	<b>6,30,602</b>	<b>2,28,898</b>	<b>3,10,133</b>	<b>-350</b>	<b>67,688</b>	<b>12,535</b>	<b>-</b>	<b>15,276</b>	<b>8,018</b>	<b>1,591</b>	<b>-</b>	<b>30,268</b>	<b>24,233</b>	<b>2,58,471</b>	<b>1,42,309</b>	<b>48,942</b>	<b>72,034</b>	<b>294</b>	<b>11,52,652</b>	

Statement 26: Composition of Outstanding Liabilities - 2007 (BE) (Concl'd.)  
(As on end-March)

STATES	Total Internal Debt	Market Loans	NSSF	WMA from RBI	Loans from Banks & FIs	Loans from LIC	Loans from GIC	Loans from NABARD	Loans from SBI & Other banks	Loans from NCDC	Loans from Other Institutions	Other Loans	Com-pen-sation & Other Bonds	Loans & Advances from Centre	Provident Funds, etc.	Reserve Funds	Deposits & Advances (Net Balances)	Conti-gency Funds	Out-standing Liabilities
1. Andhra Pradesh	55,966	22,730	22,126	-	8,795	2,313	-	2,749	-	37	-	3,696	2,314	21,722	6,089	913	6,705	50	91,445
2. Arunachal Pradesh	603	347	125	267	-136	2	-	150	-	10	-	-298	-	580	708	98	-39	-	1,950
3. Assam	11,118	6,538	3,838	418	362	3	-	360	4	-35	-	30	-38	4,186	3,785	529	-495	-	19,122
4. Bihar	31,401	12,792	14,383	-53	2,269	12	-	2,165	37	3	-	52	2,010	14,334	7,787	30	1,083	261	54,897
5. Chhattisgarh	8,007	2,820	4,056	-112	783	11	-	680	-	93	-	-1	459	2,676	2,172	695	1,427	9	14,986
6. Goa	3,451	1,147	2,162	-	142	27	-	34	-	3	-	78	-	1,447	592	9	358	30	5,886
7. Gujarat	52,638	13,241	36,275	-	3,120	-	-	166	121	6	-	2,828	1	20,635	3,872	215	8,586	193	86,138
8. Haryana	16,419	5,593	7,704	-	1,201	22	-	869	1	106	-	203	1,921	5,575	5,914	483	1,539	10	29,940
9. Himachal Pradesh	10,188	4,539	1,804	-231	4,076	699	-	578	-	25	-	2,774	-	2,929	3,516	207	1,528	5	18,373
10. Jammu and Kashmir	7,892	3,088	1,943	21	2,841	724	-	1,048	608	-	-	460	-	4,994	4,823	1,008	-3,368	-	15,049
11. Jharkhand	14,259	3,800	5,281	-70	5,236	4	-	1,764	6	406	-	3,056	13	5,093	2,730	10	906	89	23,087
12. Karnataka	28,351	11,699	14,400	-	2,251	678	-	1,054	-	-10	-	529	-	14,177	8,179	1,719	1,442	41	53,909
13. Kerala	30,103	12,472	11,498	235	4,797	2,871	-	1,199	-	224	-	504	1,101	8,469	17,435	288	1,309	85	57,688
14. Madhya Pradesh	31,948	12,626	12,646	109	2,809	29	-	1,774	123	7	-	877	3,757	11,034	7,071	1,563	1,911	18	53,545
15. Maharashtra	82,440	19,965	55,289	-	7,185	1,937	-	1,879	2	866	-	2,501	1	25,006	9,501	21,513	15,994	103	1,54,556
16. Manipur	1,113	984	287	-218	61	5	-	18	14	11	-	13	-	1,236	690	13	212	-	3,284
17. Meghalaya	1,424	1,037	175	-	199	4	-	75	-	10	-	110	13	634	458	19	308	6	2,849
18. Mizoram	1,305	689	87	30	453	295	-	81	-	3	-	75	46	598	899	7	337	-	3,147
19. Nagaland	1,989	1,685	27	-235	513	120	-	102	-	15	-	276	-	505	559	-5	-106	-	2,943
20. Orissa	17,418	10,932	3,879	-	1,559	51	-	849	-	5	-	653	1,048	11,678	9,047	49	1,168	29	39,388
21. Punjab	34,464	9,708	18,431	-	5,719	5	-	879	4,265	10	-	560	605	12,485	8,188	1,496	952	25	57,609
22. Rajasthan	39,379	16,696	20,266	-	2,066	799	-	1,011	-	-20	-	276	351	14,055	14,133	850	4,201	35	72,652
23. Sikkim	932	556	118	-	213	50	-	-5	-	-	-	169	45	246	347	15	11	1	1,553
24. Tamil Nadu	45,907	17,342	22,109	-579	5,355	1,539	-	1,639	314	10	-	1,854	1,679	11,476	6,551	449	4,105	167	68,655
25. Tripura	2,107	1,228	502	144	233	441	-	56	-	-	-	-264	-	765	1,947	-4	150	10	4,975
26. Uttaranchal	10,748	4,386	5,186	-50	1,227	52	-	507	31	39	-	597	-	821	1,191	607	1,738	92	15,197
27. Uttar Pradesh	75,398	31,757	34,079	25	3,672	-18	-	988	2,129	-48	-	621	5,865	36,774	19,325	19,550	11,237	-926	1,61,358
28. West Bengal	85,702	21,262	54,097	-	8,474	28	-	62	-	87	-	8,297	1,868	26,407	5,436	981	7,680	20	1,26,226
29. NCT Delhi	15,525	-	15,525	-	-	-	-	-	-	-	-	-	-	2,762	-	-	-	-	18,287
<b>ALL STATES</b>	<b>7,18,191</b>	<b>2,51,660</b>	<b>3,68,296</b>	<b>-300</b>	<b>75,475</b>	<b>12,705</b>	<b>-</b>	<b>22,730</b>	<b>7,654</b>	<b>1,862</b>	<b>-</b>	<b>30,524</b>	<b>23,060</b>	<b>2,63,298</b>	<b>1,52,645</b>	<b>53,307</b>	<b>70,880</b>	<b>351</b>	<b>12,56,672</b>

**Statement 27: Total Outstanding Liabilities of State Governments**  
(As on end-March)

(Rs. crore)

STATES	1991	1992	1993	1994	1995	1996	1997	1998	1999
1	2	3	4	5	6	7	8	9	10
1. Andhra Pradesh	8,150	9,454	11,063	12,940	15,224	17,778	20,201	23,313	28,301
2. Arunachal Pradesh	280	287	262	281	319	397	480	477	566
3. Assam	4,341	4,658	4,670	4,675	5,228	6,326	6,402	6,469	6,765
4. Bihar	10,633	11,777	13,551	14,752	16,701	18,695	20,752	23,584	27,109
5. Chhattisgarh	–	–	–	–	–	–	–	–	–
6. Goa	903	967	1,049	1,115	1,183	1,275	1,402	1,568	1,936
7. Gujarat	8,076	9,361	10,502	11,467	12,999	14,889	17,006	20,419	25,068
8. Haryana	3,076	3,471	3,899	4,424	5,036	6,171	7,004	8,110	10,250
9. Himachal Pradesh	1,329	1,492	1,833	1,996	2,556	3,267	3,661	4,298	6,383
10. Jammu and Kashmir	3,358	3,808	4,014	4,510	4,448	4,628	5,294	5,736	6,429
11. Jharkhand	–	–	–	–	–	–	–	–	–
12. Karnataka	5,898	6,271	7,160	8,815	9,952	11,074	12,739	14,697	17,455
13. Kerala	4,983	5,833	6,682	7,595	9,280	10,719	12,314	14,469	17,333
14. Madhya Pradesh	7,777	8,803	11,442	10,792	12,165	13,891	15,948	17,975	21,957
15. Maharashtra	12,878	15,279	16,911	18,787	21,979	26,379	30,602	37,052	44,264
16. Manipur	390	503	531	564	607	676	721	1,040	1,328
17. Meghalaya	218	245	301	381	450	490	475	658	862
18. Mizoram	330	314	322	378	444	538	574	771	842
19. Nagaland	409	476	520	586	624	781	753	876	1,063
20. Orissa	5,156	6,065	6,792	7,689	8,914	10,295	11,996	13,636	16,281
21. Punjab	7,071	8,131	9,524	10,874	12,454	14,040	15,618	17,904	21,823
22. Rajasthan	6,580	7,647	8,654	10,038	11,866	14,137	16,742	19,229	24,136
23. Sikkim	142	162	199	222	263	292	228	260	415
24. Tamil Nadu	7,044	8,341	10,206	11,616	13,541	15,134	17,257	19,512	23,189
25. Tripura	517	573	631	759	856	948	986	1,163	1,525
26. Uttaranchal	–	–	–	–	–	–	–	–	–
27. Uttar Pradesh	19,760	22,978	26,366	29,693	34,253	38,998	45,630	52,428	62,103
28. West Bengal	8,857	10,135	11,281	12,926	15,128	17,716	21,114	25,173	32,192
29. NCT Delhi	–	–	–	117	627	1,354	2,205	3,081	3,788
<b>ALL STATES</b>	<b>128,155</b>	<b>147,030</b>	<b>168,365</b>	<b>187,992</b>	<b>217,100</b>	<b>250,889</b>	<b>288,103</b>	<b>333,897</b>	<b>403,364</b>

Note : See 'Explanatory Note on Data Sources and Methodology'.

**Statement 27: Total Outstanding Liabilities of State Governments (Concl.)**  
(As on end-March)

(Rs. crore)

STATES	2000	2001	2002	2003	2004	2005	2006	2007
1	11	12	13	14	15	16	17	18
1. Andhra Pradesh	34,829	41,809	48,637	56,030	65,730	75,487	83,328	91,445
2. Arunachal Pradesh	735	739	790	966	1,018	1,260	1,813	1,950
3. Assam	8,666	10,227	11,988	13,099	14,510	15,824	17,637	19,122
4. Bihar	32,866	29,942	34,135	38,254	43,063	48,145	50,966	54,897
5. Chhattisgarh	–	6,967	8,121	9,592	11,540	12,512	13,648	14,986
6. Goa	2,510	2,822	3,746	3,503	3,959	4,472	5,133	5,886
7. Gujarat	34,190	42,781	47,919	55,175	63,754	72,017	79,231	86,138
8. Haryana	13,810	14,650	17,726	19,948	22,914	24,977	27,546	29,940
9. Himachal Pradesh	7,840	8,705	10,055	12,228	14,273	16,368	17,384	18,373
10. Jammu and Kashmir	7,739	9,101	9,624	10,528	10,937	12,323	13,972	15,049
11. Jharkhand	–	8,448	9,979	11,887	13,456	16,375	18,507	23,087
12. Karnataka	21,045	25,301	31,337	36,020	40,706	45,678	51,721	53,909
13. Kerala	22,214	26,259	29,536	34,312	39,746	44,289	50,201	57,688
14. Madhya Pradesh	25,933	22,127	26,043	29,882	37,609	44,183	48,396	53,545
15. Maharashtra	58,813	67,601	78,541	89,952	107,129	1,23,437	1,43,203	1,54,556
16. Manipur	1,614	1,870	1,870	1,890	1,981	2,763	3,308	3,264
17. Meghalaya	1,117	1,388	1,528	1,820	1,945	2,165	2,518	2,849
18. Mizoram	1,178	1,375	1,713	1,967	2,266	2,588	2,896	3,147
19. Nagaland	1,389	1,604	1,884	2,385	2,130	2,415	2,665	2,943
20. Orissa	20,614	24,220	28,161	30,869	34,247	36,307	37,600	39,388
21. Punjab	26,610	30,763	35,730	40,125	45,007	49,212	53,578	57,609
22. Rajasthan	31,684	35,541	41,634	47,534	55,029	61,802	67,450	72,652
23. Sikkim	593	852	929	989	1,067	1,208	1,346	1,553
24. Tamil Nadu	29,568	34,541	39,069	44,471	49,999	55,700	61,502	68,655
25. Tripura	1,993	2,384	2,817	3,278	3,665	4,263	4,591	4,975
26. Uttaranchal	–	4,106	5,018	6,274	8,451	10,292	12,836	15,197
27. Uttar Pradesh	77,934	83,098	95,822	105,126	121,712	1,33,932	1,47,007	1,61,358
28. West Bengal	44,042	54,929	66,396	78,325	90,177	1,05,120	1,13,402	1,26,226
29. NCT Delhi	6,348	7,924	9,777	12,494	15,481	17,191	19,266	18,287
<b>ALL STATES</b>	<b>5,15,877</b>	<b>6,02,072</b>	<b>7,00,524</b>	<b>7,98,921</b>	<b>9,23,500</b>	<b>10,42,305</b>	<b>11,52,652</b>	<b>12,58,672</b>



**Statement 28: Total Outstanding Liabilities – Percentage of GSDP**  
(As on end-March)

(Per cent)

STATES	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006 (RE)	2007 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1. Andhra Pradesh	23.0	21.9	23.5	22.4	22.1	22.3	22.4	24.3	24.6	27.8	29.8	32.1	34.3	35.6	37.3	36.9	36.3
2. Arunachal Pradesh	55.9	46.4	36.0	31.4	32.9	33.5	39.6	35.7	37.4	45.1	41.5	40.7	45.5	42.0	49.7	65.4	64.3
3. Assam	39.7	38.2	34.8	30.9	29.8	32.6	30.5	28.4	26.5	29.6	32.5	34.9	34.8	36.1	36.4	37.4	37.6
4. Bihar	38.1	37.8	40.2	37.8	37.9	42.3	38.6	38.4	39.0	45.2	63.7	72.5	72.0	82.3	84.3	84.1	86.6
5. Chhattisgarh	–	–	–	–	–	–	–	–	–	–	28.3	27.5	30.7	29.9	31.1	30.8	33.1
6. Goa	67.3	58.4	52.5	46.5	41.7	38.4	35.4	31.9	31.9	37.1	36.7	46.4	37.9	41.0	42.9	45.2	48.4
7. Gujarat	26.5	28.0	23.9	23.3	20.5	20.7	19.8	22.4	23.8	31.4	39.4	39.4	39.5	38.5	40.1	38.7	37.0
8. Haryana	20.9	19.7	20.8	20.0	19.2	20.7	19.7	21.0	23.5	28.2	26.6	29.3	30.1	31.0	30.1	29.9	29.1
9. Himachal Pradesh	41.7	39.8	42.3	41.7	43.9	48.8	47.2	48.6	59.7	64.1	64.1	67.2	75.3	79.0	81.5	77.7	73.8
10. Jammu and Kashmir	81.0	80.7	76.7	71.1	63.8	57.2	58.0	55.8	56.3	55.4	61.7	60.4	59.4	57.0	59.0	60.8	60.1
11. Jharkhand	–	–	–	–	–	–	–	–	–	–	30.0	30.5	32.6	33.8	37.5	38.5	43.7
12. Karnataka	23.6	19.4	20.2	21.5	20.8	19.7	19.5	20.1	19.9	22.2	24.2	28.9	30.4	31.3	30.8	30.9	29.2
13. Kerala	30.2	28.5	28.7	28.9	29.1	27.7	27.7	29.2	30.8	35.5	37.6	40.8	42.3	44.4	44.1	45.0	45.7
14. Madhya Pradesh	24.7	26.1	30.3	20.7	21.0	21.4	21.4	22.0	23.5	25.1	30.0	30.8	36.6	38.3	42.9	44.4	44.5
15. Maharashtra	19.4	20.2	18.0	16.6	16.9	16.7	17.1	19.0	21.1	24.2	28.3	29.4	30.0	32.7	33.2	34.2	32.8
16. Manipur	47.5	51.0	48.6	43.1	43.2	41.5	38.0	48.2	54.7	57.7	64.1	55.9	54.3	54.1	68.5	77.0	70.8
17. Meghalaya	21.4	20.7	22.9	25.2	27.0	24.6	21.6	26.3	29.3	34.0	37.2	36.9	41.2	40.4	41.1	43.9	45.5
18. Mizoram	84.8	59.1	53.0	53.1	60.1	57.4	53.5	68.6	67.6	83.6	77.7	89.0	89.7	89.0	90.0	88.1	83.6
19. Nagaland	53.4	51.6	48.4	42.6	39.1	43.0	37.2	37.7	44.6	54.5	43.6	45.5	50.2	36.2	35.1	32.6	30.1
20. Orissa	45.2	41.4	42.9	41.5	40.1	38.0	45.3	42.3	45.8	53.2	62.4	67.0	70.4	63.0	61.2	59.3	56.5
21. Punjab	38.4	36.5	37.2	36.0	36.4	36.4	35.3	36.8	39.2	43.6	46.6	50.4	54.4	55.5	55.7	54.6	52.9
22. Rajasthan	27.5	28.8	27.7	30.4	28.6	29.9	29.1	30.0	33.0	40.3	45.0	47.3	56.3	52.4	56.0	55.1	52.4
23. Sikkim	58.0	60.2	71.5	55.2	59.7	56.1	38.4	38.2	52.8	70.2	87.7	86.0	80.2	77.0	78.9	78.4	81.0
24. Tamil Nadu	20.3	20.4	21.4	20.2	19.7	19.4	19.3	18.8	19.6	23.4	24.5	27.2	28.7	29.7	29.5	29.7	30.1
25. Tripura	39.8	39.1	40.7	42.7	45.5	41.3	35.8	35.3	40.0	43.9	45.2	46.9	50.6	51.1	53.7	52.7	51.7
26. Uttaranchal	–	–	–	–	–	–	–	–	–	–	33.6	38.1	41.6	48.7	50.9	55.1	55.0
27. Uttar Pradesh	32.8	32.8	34.4	34.5	33.9	34.3	33.5	35.8	37.9	44.3	48.0	52.9	53.2	56.6	56.8	57.2	57.4
28. West Bengal	23.6	23.3	24.2	24.2	24.4	24.0	25.7	25.7	27.9	34.7	39.3	43.2	47.3	48.4	50.8	49.7	49.6
29. NCT Delhi	–	–	–	0.6	2.4	4.8	6.5	7.5	8.0	12.0	12.6	14.4	17.3	19.2	18.9	19.3	16.4
<b>ALL STATES</b> (Per cent of GDP)	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>	<b>21.9</b>	<b>21.4</b>	<b>21.1</b>	<b>21.1</b>	<b>21.9</b>	<b>23.2</b>	<b>26.3</b>	<b>28.6</b>	<b>30.7</b>	<b>32.6</b>	<b>33.5</b>	<b>33.4</b>	<b>32.6</b>	<b>31.8</b>

## Statement 29: Market Borrowings of State Governments

(Rs. crore)

States	2004-05				2005-06				2006-07			
	Gross Allocation	Repay-ments	Net Allo-cation (2-3)	Amount Raised	Gross Allocation	Repay-ments	Net Allo-cation (6-7)	Amount Raised	Gross Allocation	Repay-ments	Net Allo-cation (10-11)	Amount Raised*
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	3,312	438	2,874	3,312	1,956	573	1,383	1,956	2,051	530	1,521	1,642
2. Arunachal Pradesh	22	5	17	22	47	5	42	47	61	5	56	61
3. Assam	794	162	632	794	880	163	717	880	811	179	632	478
4. Bihar	1,890	330	1,560	1,890	1,076	380	696	728	1,183	418	766	–
5. Chhattisgarh	523	93	430	392	432	86	346	–	476	95	381	–
6. Goa	133	15	118	133	144	18	127	83	159	19	140	–
7. Gujarat	2,020	209	1,811	2,020	858	256	602	602	944	282	662	–
8. Haryana	1,039	109	930	1,039	521	134	387	521	598	147	451	–
9. Himachal Pradesh	886	34	852	886	469	44	425	469	512	44	468	300
10. Jammu and Kashmir	474	58	416	474	298	71	227	298	241	73	167	241
11. Jharkhand	560	112	448	560	364	129	236	364	401	141	259	208
12. Karnataka	2,299	182	2,117	2,299	1,582	243	1,339	415	1,376	233	1,142	–
13. Kerala	1,672	296	1,376	1,672	1,808	346	1,462	1,808	1,153	380	773	1,153
14. Madhya Pradesh	1,730	256	1,474	1,730	1,551	315	1,236	1,261	1,421	357	1,065	600
15. Maharashtra	4,275	386	3,889	4,275	1,580	426	1,154	1,580	1,738	468	1,269	1,000
16. Manipur	83	14	69	83	205	16	189	205	99	18	81	99
17. Meghalaya	142	18	124	142	158	27	131	158	125	28	97	69
18. Mizoram	89	10	79	89	115	15	100	115	55	17	38	55
19. Nagaland	164	25	139	164	254	40	214	254	203	44	160	163
20. Orissa	1,199	299	900	1,199	1,169	401	768	506	1,047	393	653	–
21. Punjab	1,830	171	1,659	1,831	1,199	221	978	1,199	681	243	438	681
22. Rajasthan	2,391	314	2,077	2,391	1,363	394	968	1,041	1,499	434	1,065	999
23. Sikkim	48	12	36	48	104	16	88	104	115	17	97	115
24. Tamil Nadu	2,599	350	2,249	2,599	1,650	403	1,246	1,619	1,814	444	1,371	–
25. Tripura	251	18	233	251	137	18	119	137	123	20	104	35
26. Uttaranchal	309	40	269	309	568	55	513	568	369	52	317	159
27. Uttar Pradesh	6,887	748	6,139	4,060	3,096	1034	2,062	3,096	3,248	979	2,269	1,633
28. West Bengal	4,439	421	4,018	4,439	2,324	447	1,876	1,714	1,336	492	844	1,336
<b>All States</b>	<b>42,058</b>	<b>5,123</b>	<b>36,935</b>	<b>39,101</b>	<b>25,909</b>	<b>6,274</b>	<b>19,633</b>	<b>21,729</b>	<b>23,837</b>	<b>6,551</b>	<b>17,286</b>	<b>11,026</b>

\* Up to November 17, 2006.

Source: As per Reserve Bank records.

## Statement 30: Plan Outlay of State Governments

(Rs. crore)

States	1999-2000 (Actual Exp- enditure)	2000-01 (Actual Exp- enditure)	2001-02 (Actual Exp- enditure)	2002-03 (Actual Exp- enditure)	2003-04 (Actual Exp- enditure)	2004-05 (Actual Exp- enditure)	2005-06 (Approved Outlay)	2005-06 (Revised Outlay)	2006-07 (Approved Outlay)
1	2	3	4	5	6	7	8	9	10
1. Andhra Pradesh	4,748	7,035	7,969	8,315	10,759	11,457	15,651	13,530	20,000
2. Arunachal Pradesh	468	511	555	531	642	656	950	818	1,100
3. Assam	1,405	1,481	1,628	1,415	1,456	2,175	3,000	3,000	3,507
4. Bihar	2,676	1,638	1,471	2,207	2,627	3,196	5,330	4,735	8,250
5. Chhattisgarh	–	470	1,361	1,767	2,404	2,833	4,275	4,097	5,378
6. Goa	237	361	373	423	568	767	1,025	1,025	1,200
7. Gujarat	6,492	4,965	5,357	5,403	7,585	7,603	11,000	11,000	12,504
8. Haryana	1,676	1,718	1,766	1,776	1,866	2,108	3,000	3,059	3,300
9. Himachal Pradesh	1,624	1,723	1,720	2,051	1,307	1,475	1,600	1,675	1,800
10. Jammu and Kashmir	1,506	1,538	1,743	2,064	2,352	2,839	4,200	4,200	4,348
11. Jharkhand	–	–	2,024	2,797	1,772	2,991	4,510	4,519	6,500
12. Karnataka	6,363	6,785	7,904	8,164	8,619	11,741	13,555	12,853	16,166
13. Kerala	2,946	2,954	2,398	3,944	3,618	3,544	5,369	5,357	6,210
14. Madhya Pradesh	3,589	3,177	4,532	5,330	5,087	6,610	7,471	8,325	9,020
15. Maharashtra	10,419	9,586	8,526	7,739	8,188	9,817	11,000	11,000	14,829
16. Manipur	453	248	229	209	287	560	985	993	1,160
17. Meghalaya	343	463	470	400	487	590	800	723	900
18. Mizoram	378	372	402	421	551	550	685	733	758
19. Nagaland	306	318	400	368	479	463	620	676	760
20. Orissa	2,484	2,562	2,450	2,474	2,437	2,739	3,000	3,000	3,500
21. Punjab	1,753	1,877	2,171	1,766	1,586	1,956	3,550	3,550	4,000
22. Rajasthan	3,601	3,773	4,338	4,431	6,044	6,591	8,350	8,000	8,620
23. Sikkim	193	218	282	340	368	467	500	511	550
24. Tamil Nadu	5,414	5,777	5,319	5,841	7,088	8,286	9,100	9,114	12,500
25. Tripura	453	474	523	591	576	579	804	758	950
26. Uttaranchal	–	821	1,729	1,449	1,678	1,917	2,700	2,732	4,000
27. Uttar Pradesh	6,572	5,956	7,695	6,618	6,132	8,428	13,500	13,579	19,000
28. West Bengal	3,928	5,631	4,595	2,673	2,529	4,268	6,476	6,033	8,024
29. NCT Delhi	2,298	3,129	4,005	4,406	4,609	4,261	5,100	4,700	5,200
<b>All States</b>	<b>72,325</b>	<b>75,561</b>	<b>83,935</b>	<b>85,914</b>	<b>93,700</b>	<b>111,467</b>	<b>148,096</b>	<b>144,296</b>	<b>183,871</b>

'–' : Not Applicable.

Source : Planning Commission, Government of India.

**Statement 31: Revenue from Additional Resource Mobilisation (ARM) Measures during 2006-07 (BE)**

(Rs. crore)

States	Agriculture Income Tax	Land Revenue	Stamp & Registration fees	Sales Tax	State Excise Duties	Taxes on Goods & Passengers	Tax on Vehicles	Electricity duties	Entertainment tax	Professional Tax	Other Taxes @	Total Tax Revenue	Non-Tax Revenue	Concessions (if any)	Grand Total (13+14-15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Gujarat	-	-	-	-	-	-	15	-	3	-	-	18	-	3	15
2. Haryana	-	-	-	-	-	15	-	-	-	-	-	15	25	-	40
3. Kerala	-	-	-	87	-	-	-	-	-	-	40	127	-	22	105
4. Mizoram	-	-	-	5	-	-	-	-	-	-	-	5	9	-	14
5. NCT Delhi	-	-	50	-	-	-	50	-	-	-	-	100	-	-	100
<b>Total</b>	-	-	<b>50</b>	<b>92</b>	-	<b>15</b>	<b>65</b>	-	<b>3</b>	-	<b>40</b>	<b>265</b>	<b>34</b>	<b>25</b>	<b>273</b>

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

Source : Budget Documents and information received from State Governments.

## Statement 32: Capital Receipts and Capital Expenditure

(Rs. crore)

States	Capital Receipts				Capital Expenditure			
	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2003-04 (Accounts)	2004-05 (Accounts)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh	14,244	19,377	12,060	16,313	10,290	15,845	11,292	15,347
2. Arunachal Pradesh	326	290	621	340	800	576	706	575
3. Assam	3,139	4,497	2,491	2,238	2,146	4,516	3,398	3,638
4. Bihar	5,428	6,210	5,255	5,179	4,501	5,416	5,899	6,441
5. Chhattisgarh	2,634	2,473	1,601	1,734	2,351	2,544	2,528	3,020
6. Goa	798	866	785	851	653	598	716	825
7. Gujarat	14,938	14,695	9,656	9,478	11,032	10,598	8,756	9,457
8. Haryana	5,772	4,437	3,286	4,319	5,005	3,035	1,868	2,308
9. Himachal Pradesh	4,162	3,702	2,403	2,012	2,508	2,242	2,163	1,767
10. Jammu and Kashmir	348	1,399	1,927	1,514	2,221	2,939	3,743	4,546
11. Jharkhand	1,790	3,623	2,334	4,999	2,436	3,217	3,661	4,538
12. Karnataka	8,358	9,420	6,932	3,187	7,982	9,315	6,840	7,744
13. Kerala	7,713	7,240	6,942	8,948	4,273	3,106	2,694	3,645
14. Madhya Pradesh	9,555	10,097	8,226	6,333	5,158	11,386	8,494	7,083
15. Maharashtra	27,273	31,061	24,515	19,679	18,354	21,622	17,606	11,134
16. Manipur	714	1,189	549	254	857	949	870	1,185
17. Meghalaya	255	469	435	439	456	474	436	525
18. Mizoram	583	375	396	343	538	423	594	348
19. Nagaland	-370	409	483	522	571	591	977	934
20. Orissa	6,476	4,717	3,759	3,682	4,704	3,513	3,216	3,114
21. Punjab	7,848	7,535	6,405	5,613	4,633	3,796	2,805	3,827
22. Rajasthan	10,800	11,769	6,765	6,690	7,021	9,001	6,321	6,586
23. Sikkim	115	353	187	247	296	438	524	558
24. Tamil Nadu	11,208	14,042	8,792	11,289	8,494	12,625	7,462	10,153
25. Tripura	499	750	740	717	702	802	1,440	1,379
26. Uttaranchal	2,404	2,231	2,533	2,753	1,845	1,330	2,201	3,029
27. Uttar Pradesh	37,639	21,774	14,851	15,345	19,220	14,514	12,197	16,329
28. West Bengal	20,995	15,150	19,438	16,763	12,664	5,348	10,114	7,626
29. NCT Delhi	4,920	4,539	4,771	187	6,633	7,048	6,810	5,810
<b>Total</b>	<b>210,562</b>	<b>204,687</b>	<b>159,136</b>	<b>151,969</b>	<b>148,342</b>	<b>157,805</b>	<b>136,332</b>	<b>143,471</b>

**Note** : Capital receipts include Public Accounts on a net basis while capital expenditures are exclusive of Public Accounts. Also see Notes to Appendix III and Appendix IV.

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



## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. Particulars			Balance on the last	Sr. Particulars			Balance on the last
No.			day of March 2006	No.			day of March 2006
1	2		3	1	2		3
16.	10.35%	Arunachal Pradesh S. D. L. 2011	5.88	<b>ASSAM</b>			
17.	10.82%	Arunachal Pradesh S. D. L. 2011	10.00	<b>Loans Bearing Interest</b>			
18.	11.50%	Arunachal Pradesh S. D. L. 2011	1.77	1.	13.85%	Assam S. D. L. 2006	162.63
19.	12.00%	Arunachal Pradesh S. D. L. 2011	2.96	2.	12.30%	Assam S. D. L. 2007	87.40
20.	6.80%	Arunachal Pradesh S. D. L. 2012	3.12	3.	13.00%	Assam S. D. L. 2007	120.47
21.	7.80%	Arunachal Pradesh S. D. L. 2012	8.43	4.	13.75%	Assam S. D. L. 2007	16.26
22.	7.80%	Arunachal Pradesh S. D. L. 2012 (II SERIES)	4.67	5.	13.05%	Assam S. D. L. 2007	125.00
23.	8.00%	Arunachal Pradesh S. D. L. 2012	7.93	6.	11.50%	Assam S. D. L. 2008	24.10
24.	8.30%	Arunachal Pradesh S. D. L. 2012	3.05	7.	12.15%	Assam S. D. L. 2008	200.00
25.	6.95%	Arunachal Pradesh S. D. L. 2013	14.00	8.	12.50%	Assam S. D. L. 2008	181.25
26.	6.75%	Arunachal Pradesh S. D. L. 2013	4.00	9.	11.50%	Assam S. D. L. 2009	31.83
27.	6.40%	Arunachal Pradesh S. D. L. 2013	9.02	10.	11.85%	Assam S. D. L. 2009	100.00
28.	6.35%	Arunachal Pradesh S. D. L. 2013	8.75	11.	12.25%	Assam S. D. L. 2009	200.00
29.	6.20%	Arunachal Pradesh S. D. L. 2013	10.00	12.	10.52%	Assam S. D. L. 2010	125.00
30.	5.60%	Arunachal Pradesh S. D. L. 2014	8.50	13.	11.30%	Assam S. D. L. 2010	86.45
31.	7.32%	Arunachal Pradesh S. D. L. 2014	5.13	14.	11.50%	Assam S. D. L. 2010	34.31
32.	7.36%	Arunachal Pradesh S. D. L. 2014	8.52	15.	12.00%	Assam S. D. L. 2010	125.00
33.	6.20%	Arunachal Pradesh S. D. L. 2015	10.00	16.	9.45%	Assam S. D. L. 2011	155.00
34.	5.85%	Arunachal Pradesh S. D. L. 2015	11.88	17.	10.35%	Assam S. D. L. 2011	75.00
35.	5.85%	Arunachal Pradesh S. D. L. 2015 (II SERIES)	23.00	18.	10.82%	Assam S. D. L. 2011	129.90
36.	7.77%	Arunachal Pradesh S. D. L. 2015	7.21	19.	11.50%	Assam S. D. L. 2011	14.14
37.	7.39 %	Arunachal Pradesh S. D. L. 2015	6.83	20.	12.00%	Assam S. D. L. 2011	23.60
38.	7.53 %	Arunachal Pradesh S. D. L. 2015	9.35	21.	6.80%	Assam S. D. L. 2012	118.88
39.	7.61 %	Arunachal Pradesh S. D. L. 2016	23.60	22.	7.80%	Assam S. D. L. 2012	89.04
40.	5.90%	Arunachal Pradesh S. D. L. 2017	58.00	23.	7.80%	Assam S. D. L. 2012 (II SERIES)	177.19
<b>Total [A]</b>			<b>321.32</b>	24.	8.00%	Assam S. D. L. 2012	106.76
<b>POWER BONDS</b>				25.	8.30%	Assam S. D. L. 2012	194.52
1.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2006	1.20	26.	6.95%	Assam S. D. L. 2013	303.00
2.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2007	1.20	27.	6.75%	Assam S. D. L. 2013	222.52
3.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2007	1.20	28.	6.40%	Assam S. D. L. 2013	207.37
4.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2008	1.20	29.	6.35%	Assam S. D. L. 2013	113.41
5.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2008	1.20	30.	6.20%	Assam S. D. L. 2013	129.60
6.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2009	1.20	31.	6.35%	Assam S. D. L. 2013 (II SERIES)	49.53
7.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2009	1.20	32.	5.60%	Assam S. D. L. 2014	220.00
8.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2010	1.20	33.	5.70%	Assam S. D. L. 2014	110.49
9.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2010	1.20	34.	7.32%	Assam S. D. L. 2014	174.32
10.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2011	1.20	35.	7.36%	Assam S. D. L. 2014	137.11
11.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2011	1.20	36.	6.20%	Assam S. D. L. 2015	129.60
12.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2012	1.20	37.	5.85%	Assam S. D. L. 2015	157.60
13.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2012	1.20	38.	7.02%	Assam S. D. L. 2015	69.40
14.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2013	1.20	39.	7.39%	Assam S. D. L. 2015	146.62
15.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2013	1.20	40.	7.50%	Assam Government Stock 2015	208.84
16.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2014	1.20	41.	7.77%	Assam S. D. L. 2015	224.84
17.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2014	1.20	42.	7.65%	Assam Government Stock 2016	200.00
18.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2015	1.20	43.	7.75%	Assam Government Stock 2016	100.00
19.	8.50%	Arunachal Pradesh Govt. Power Bonds Oct 2015	1.20	44.	5.90%	Assam S. D. L. 2017	205.40
20.	8.50%	Arunachal Pradesh Govt. Power Bonds April 2016	1.20	45.	7.17%	Assam S. D. L. 2017	33.61
<b>Total [B]</b>			<b>24.07</b>	46.		AssamState Acquisition of Zamindaris Compensation Bonds Act 1951	0.08
<b>TOTAL [A + B]</b>			<b>345.39</b>	<b>Total [A]</b>			<b>5,847.06</b>

Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
<b>POWER BONDS</b>			<b>POWER BONDS</b>		
1.	8.50% Government of Assam Power Bonds 2006	42.88	21.	7.80% Bihar S. D. L. 2012 (II SERIES)	327.11
2.	8.50% Government of Assam Power Bonds 2007	42.88	22.	8.00% Bihar S. D. L. 2012	323.61
3.	8.50% Government of Assam Power Bonds 2007	42.88	23.	8.30% Bihar S. D. L. 2012	360.30
4.	8.50% Government of Assam Power Bonds 2008	42.88	24.	6.20% Bihar S. D. L. 2013	337.20
5.	8.50% Government of Assam Power Bonds 2008	42.88	25.	6.35% Bihar S. D. L. 2013	295.05
6.	8.50% Government of Assam Power Bonds 2009	42.88	26.	6.40% Bihar S. D. L. 2013	369.00
7.	8.50% Government of Assam Power Bonds 2009	42.88	27.	6.75% Bihar S. D. L. 2013	297.97
8.	8.50% Government of Assam Power Bonds 2010	42.88	28.	6.95% Bihar S. D. L. 2013	299.00
9.	8.50% Government of Assam Power Bonds 2010	42.88	29.	6.35% Bihar S. D. L. 2013 (II SERIES)	151.98
10.	8.50% Government of Assam Power Bonds 2011	42.88	30.	5.60% Bihar S. D. L. 2014	359.00
11.	8.50% Government of Assam Power Bonds 2011	42.88	31.	5.70% Bihar S. D. L. 2014	265.06
12.	8.50% Government of Assam Power Bonds 2012	42.88	32.	7.32% Bihar S. D. L. 2014	308.53
13.	8.50% Government of Assam Power Bonds 2012	42.88	33.	7.36% Bihar S. D. L. 2014	266.05
14.	8.50% Government of Assam Power Bonds 2013	42.88	34.	5.85% Bihar S. D. L. 2015	202.06
15.	8.50% Government of Assam Power Bonds 2013	42.88	35.	5.85% Bihar S. D. L. 2015 (II SERIES)	21.83
16.	8.50% Government of Assam Power Bonds 2014	42.88	36.	6.20% Bihar S. D. L. 2015	337.20
17.	8.50% Government of Assam Power Bonds 2014	42.88	37.	7.02% Bihar S. D. L. 2015	213.00
18.	8.50% Government of Assam Power Bonds 2015	42.88	38.	7.77% Bihar S. D. L. 2015	494.14
19.	8.50% Government of Assam Power Bonds 2015	42.88	39.	7.39% Bihar S. D. L. 2015	233.49
20.	8.50% Government of Assam Power Bonds 2016	42.88	40.	5.90% Bihar S. D. L. 2017	568.50
			41.	7.17% Bihar S. D. L. 2017	326.55
	<b>Total [B]</b>	<b>857.53</b>		<b>Total [B]</b>	<b>7,562.21</b>
	<i>Loans not Bearing Interest [C]</i>	<b>0.01</b>		<b>TOTAL [A+B]</b>	<b>10,834.07</b>
	<b>TOTAL [A+B+C]</b>	<b>6,704.60</b>			
<b>BIHAR <sup>1</sup></b>			<b>POWER BONDS</b>		
<b>Loans Bearing Interest</b>			1.	8.50% Government of Bihar Power Bonds October 2006	103.78
1.	13.85% Bihar S. D. L. 2006	231.53	2.	8.50% Government of Bihar Power Bonds April 2007	103.78
2.	13.75% Bihar S. D. L. 2007	186.04	3.	8.50% Government of Bihar Power Bonds October 2007	103.78
3.	13.05% Bihar S. D. L. 2007	149.42	4.	8.50% Government of Bihar Power Bonds April 2008	103.78
4.	12.30% Bihar S. D. L. 2007	331.10	5.	8.50% Government of Bihar Power Bonds October 2008	103.78
5.	13.00% Bihar S. D. L. 2007	298.82	6.	8.50% Government of Bihar Power Bonds April 2009	103.78
6.	11.50% Bihar S. D. L. 2008	184.56	7.	8.50% Government of Bihar Power Bonds October 2009	103.78
7.	12.50% Bihar S. D. L. 2008	548.37	8.	8.50% Government of Bihar Power Bonds April 2010	103.78
8.	11.50% Bihar S. D. L. 2009	199.31	9.	8.50% Government of Bihar Power Bonds October 2010	103.78
9.	11.30% Bihar S. D. L. 2010	298.86	10.	8.50% Government of Bihar Power Bonds April 2011	103.78
10.	11.50% Bihar S. D. L. 2010	253.77	11.	8.50% Government of Bihar Power Bonds October 2011	103.78
11.	10.52% Bihar S. D. L. 2010	216.66	12.	8.50% Government of Bihar Power Bonds April 2012	103.78
12.	12.00% Bihar S. D. L. 2010	59.77	13.	8.50% Government of Bihar Power Bonds October 2012	103.78
13.	11.50% Bihar S. D. L. 2011	108.88	14.	8.50% Government of Bihar Power Bonds April 2013	103.78
14.	12.00% Bihar S. D. L. 2011	181.74	15.	8.50% Government of Bihar Power Bonds October 2013	103.78
15.	2.50% Bihar Zamindari Abolition Compensation Bonds	23.05	16.	8.50% Government of Bihar Power Bonds April 2014	103.78
	<b>Total [A]</b>	<b>3,271.86</b>	17.	8.50% Government of Bihar Power Bonds October 2014	103.78
16.	9.45% Bihar S. D. L. 2011	262.00	18.	8.50% Government of Bihar Power Bonds April 2015	103.78
17.	10.35% Bihar S. D. L. 2011	170.02	19.	8.50% Government of Bihar Power Bonds October 2015	103.78
18.	10.82% Bihar S. D. L. 2011	362.19	20.	8.50% Government of Bihar Power Bonds April 2016	103.78
19.	6.80% Bihar S. D. L. 2012	227.09		<b>Total [C]</b>	<b>2,075.61</b>
20.	7.80% Bihar S. D. L. 2012	184.30		<i>Loans not Bearing Interest [D]</i>	<b>0.37</b>
				<b>TOTAL [A+B+C+D]</b>	<b>12,910.05</b>

<sup>1</sup> The Loans at Sr. Nos. 1-15 have been apportioned as per Government of India Order No. F.9 (3)-B(S)/2002 dated July 26, 2002 of the Ministry of Finance, Department of Economic Affairs.



## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. Particulars			Balance on the last	Sr. Particulars			Balance on the last				
No.			day of March 2006	No.			day of March 2006				
1	2		3	1	2		3				
<b>CHHATTISGARH <sup>2</sup></b>											
<b>Loans Bearing Interest</b>											
1.	13.85%	Madhya Pradesh S.D.L. 2006	73.05	6.	8.50%	Chhatisgarh Power Bonds April 2009	24.16				
2.	12.30%	Madhya Pradesh S.D.L.2007	41.42	7.	8.50%	Chhatisgarh Power Bonds October 2009	24.16				
3.	13.00%	Madhya Pradesh S.D.L.2007	47.70	8.	8.50%	Chhatisgarh Power Bonds April 2010	24.16				
4.	13.05%	Madhya Pradesh S.D.L.2007	67.90	9.	8.50%	Chhatisgarh Power Bonds October 2010	24.16				
5.	13.75%	Madhya Pradesh S.D.L.2007	21.71	10.	8.50%	Chhatisgarh Power Bonds April 2011	24.16				
6.	11.50%	Madhya Pradesh S.D.L.2008	21.52	11.	8.50%	Chhatisgarh Power Bonds October 2011	24.16				
7.	12.15%	Madhya Pradesh S.D.L.2008	50.32	12.	8.50%	Chhatisgarh Power Bonds April 2012	24.16				
8.	12.50%	Madhya Pradesh S.D.L.2008	81.62	13.	8.50%	Chhatisgarh Power Bonds October 2012	24.16				
9.	11.50%	Madhya Pradesh S.D.L.2009	38.18	14.	8.50%	Chhatisgarh Power Bonds April 2013	24.16				
10.	11.85%	Madhya Pradesh S.D.L.2009	64.08	15.	8.50%	Chhatisgarh Power Bonds October 2013	24.16				
11.	12.25%	Madhya Pradesh S.D.L.2009	67.79	16.	8.50%	Chhatisgarh Power Bonds April 2014	24.16				
12.	10.52%	Madhya Pradesh S.D.L.2010	62.94	17.	8.50%	Chhatisgarh Power Bonds October 2014	24.16				
13.	11.00%	Madhya Pradesh S.D.L.2010	79.86	18.	8.50%	Chhatisgarh Power Bonds April 2015	24.16				
14.	11.50%	Madhya Pradesh S.D.L.2010	40.08	19.	8.50%	Chhatisgarh Power Bonds October 2015	24.16				
15.	12.00%	Madhya Pradesh S.D.L.2010	61.49	20.	8.50%	Chhatisgarh Power Bonds April 2016	24.16				
16.	11.50%	Madhya Pradesh S.D.L.2011	17.71								
17.	12.00%	Madhya Pradesh S.D.L.2011	26.01								
18.	5.00%	Urban Land ceiling (Madhya Pradesh) Bonds	0.15								
		<b>Total [A]</b>	<b>863.55</b>			<b>Total [C]</b>	<b>483.22</b>				
19.	10.35%	Chhatisgarh S.D.L. 2011	84.93			<i>Loans Not Bearing Interest [D]</i>	<b>0.41</b>				
20.	10.50%	Chhatisgarh S.D.L. 2011	40.00			<b>TOTAL [A+B+C+D]</b>	<b>3,184.56</b>				
21.	10.82%	Chhatisgarh S.D.L. 2011	30.49	<b>GOA</b>							
22.	7.80%	Chhatisgarh S.D.L. 2012	56.45	<b>Loans Bearing Interest</b>							
23.	7.80%	Chhatisgarh S.D.L. 2012 (II SERIES)	154.87	1.	13.85%	Goa S.D.L. 2006	17.50				
24.	8.00%	Chhatisgarh S.D.L. 2012	65.49	2.	13.00%	Goa S.D.L. 2007	9.50				
25.	8.10%	Chhatisgarh S.D.L. 2012	67.00	3.	13.05%	Goa S.D.L. 2007	21.17				
26.	8.30%	Chhatisgarh S.D.L. 2012	52.00	4.	13.75%	Goa S.D.L. 2007	1.75				
27.	6.75%	Chhatisgarh S.D.L. 2013	115.21	5.	11.50%	Goa S.D.L. 2008	6.09				
28.	6.95%	Chhatisgarh S.D.L. 2013	137.01	6.	12.15%	Goa S.D.L. 2008	21.17				
29.	6.35%	Chhatisgarh S.D.L. 2013	72.80	7.	12.50%	Goa S.D.L. 2008	18.83				
30.	6.20%	Chhatisgarh S.D.L. 2013	83.21	8.	11.50%	Goa S.D.L. 2009	7.31				
31.	5.60%	Chhatisgarh S.D.L. 2014	153.68	9.	11.85%	Goa S.D.L. 2009	37.57				
32.	5.70%	Chhatisgarh S.D.L. 2014	106.67	10.	12.25%	Goa S.D.L. 2009	37.43				
33.	7.32 %	Chhatisgarh S.D.L. 2014	132.00	11.	12.50%	Goa S.D.L. 2009	50.00				
34.	6.20%	Chhatisgarh S.D.L. 2015	83.23	12.	10.52%	Goa S.D.L. 2010	39.74				
35.	5.85%	Chhatisgarh S.D.L. 2015	100.02	13.	11.50%	Goa S.D.L. 2010	8.73				
36.	5.90%	Chhatisgarh S.D.L. 2017	302.32	14.	12.00%	Goa S.D.L. 2010	40.27				
		<b>Total [B]</b>	<b>1,837.38</b>	15.	9.45%	Goa S.D.L. 2011	20.00				
		<b>TOTAL [A+B]</b>	<b>2,700.92</b>	16.	10.35%	Goa S.D.L. 2011	40.01				
<b>POWER BONDS</b>											
1.	8.50%	Chhatisgarh Power Bonds October 2006	24.16	17.	11.50%	Goa S.D.L. 2011	3.60				
2.	8.50%	Chhatisgarh Power Bonds April 2007	24.16	18.	12.00%	Goa S.D.L. 2011	6.00				
3.	8.50%	Chhatisgarh Power Bonds October 2007	24.16	19.	6.80%	Goa S.D.L. 2012	48.29				
4.	8.50%	Chhatisgarh Power Bonds April 2008	24.16	20.	7.80%	Goa S.D.L. 2012	34.31				
5.	8.50%	Chhatisgarh Power Bonds October 2008	24.16	21.	7.80%	Goa S.D.L. 2012 (II SERIES)	27.41				
				22.	8.00%	Goa S.D.L. 2012	6.69				
				23.	8.30%	Goa S.D.L. 2012	22.58				
				24.	6.20%	Goa S.D.L. 2013	24.81				
				25.	6.35%	Goa S.D.L. 2013	21.70				
				26.	6.40%	Goa S.D.L. 2013	62.15				
				27.	6.75%	Goa S.D.L. 2013	11.24				
				28.	6.95%	Goa S.D.L. 2013	33.75				

<sup>2</sup> The Loans at Sr. Nos. 1-18 have been apportioned as per Government of India Order No. F.9 (2)-B(S)/2002 dated June 25, 2002 of the Ministry of Finance, Department of Economic Affairs.

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. No.	Particulars	Balance on the last day of March 2006	Sr. No.	Particulars	Balance on the last day of March 2006
1	2	3	1	2	3
29.	5.60% Goa S.D.L. 2014	67.22	39.	7.36% Gujarat S.D.L. 2014	283.42
30.	7.32% Goa S.D.L. 2014	26.39	40.	5.85% Gujarat S.D.L. 2015	300.04
31.	7.36% Goa S.D.L. 2014	39.35	41.	6.20% Gujarat S.D.L. 2015	629.73
32.	5.85% Goa S.D.L. 2015	57.33	42.	7.77% Gujarat S.D.L. 2015	347.85
33.	6.20% Goa S.D.L. 2015	24.82	43.	7.61% Gujarat S.D.L. 2016	254.42
34.	7.77% Goa S.D.L. 2015	33.22	44.	5.90% Gujarat S.D.L. 2017	629.27
35.	7.65% Goa Government Stock 2016	50.00	45.	5.00% Urban Land Ceiling (Gujarat) Bonds	1.01
36.	5.90% Goa S.D.L. 2017	49.00	46.	3.00% Bombay Tenure Abolition Compensation Bonds	0.69
<b>TOTAL [A]</b>		<b>1,026.93</b>	47.	4.50% Gujarat Agricultural Lands Ceiling Act,1960 Comp. Bonds	0.32
<b>GUJARAT</b>			48.	3.00% Gujarat Surviving Alienations Act,1963 Compensation Bonds	0.17
<b>Loans Bearing Interest</b>			<b>Total [A]</b>		<b>13,005.41</b>
1.	13.85% Gujarat S.D.L. 2006	125.00	<b>POWER BONDS</b>		
2.	12.30% Gujarat S.D.L. 2007	68.69	1.	8.50% Gujarat Govt. Power Bonds October 2006	81.44
3.	13.00% Gujarat S.D.L. 2007	131.58	2.	8.50% Gujarat Govt. Power Bonds April 2007	81.44
4.	13.05% Gujarat S.D.L. 2007	275.00	3.	8.50% Gujarat Govt. Power Bonds October 2007	81.44
5.	13.75% Gujarat S.D.L. 2007	156.61	4.	8.50% Gujarat Govt. Power Bonds April 2008	81.44
6.	11.50% Gujarat S.D.L. 2008	92.43	5.	8.50% Gujarat Govt. Power Bonds October 2008	81.44
7.	12.15% Gujarat S.D.L. 2008	210.00	6.	8.50% Gujarat Govt. Power Bonds April 2009	81.44
8.	12.50% Gujarat S.D.L. 2008	374.42	7.	8.50% Gujarat Govt. Power Bonds October 2009	81.44
9.	9.40% Gujarat Government Stock 2009	250.00	8.	8.50% Gujarat Govt. Power Bonds April 2010	81.44
10.	11.50% Gujarat S.D.L. 2009	99.57	9.	8.50% Gujarat Govt. Power Bonds October 2010	81.44
11.	11.85% Gujarat S.D.L. 2009	80.05	10.	8.50% Gujarat Govt. Power Bonds April 2011	81.44
12.	12.25% Gujarat S.D.L. 2009	500.00	11.	8.50% Gujarat Govt. Power Bonds October 2011	81.44
13.	10.52% Gujarat S.D.L. 2010	488.07	12.	8.50% Gujarat Govt. Power Bonds April 2012	81.44
14.	11.50% Gujarat S.D.L. 2010	84.30	13.	8.50% Gujarat Govt. Power Bonds October 2012	81.44
15.	12.00% Gujarat S.D.L. 2010	71.19	14.	8.50% Gujarat Govt. Power Bonds April 2013	81.44
16.	9.45% Gujarat S.D.L. 2011	200.73	15.	8.50% Gujarat Govt. Power Bonds October 2013	81.44
17.	9.50% Gujarat Government Stock 2011	190.00	16.	8.50% Gujarat Govt. Power Bonds April 2014	81.44
18.	10.35% Gujarat S.D.L. 2011	388.50	17.	8.50% Gujarat Govt. Power Bonds October 2014	81.44
19.	10.50% Gujarat S.D.L. 2011	250.00	18.	8.50% Gujarat Govt. Power Bonds April 2015	81.44
20.	11.50% Gujarat S.D.L. 2011	36.61	19.	8.50% Gujarat Govt. Power Bonds October 2015	81.44
21.	12.00% Gujarat S.D.L. 2011	61.12	20.	8.50% Gujarat Govt. Power Bonds April 2016	81.44
22.	6.80% Gujarat S.D.L. 2012	360.77	<b>Total [B]</b>		<b>1,628.71</b>
23.	7.33% Gujarat Government Stock 2012	200.00	<i>Loans Not Bearing Interest [C]</i>		
24.	7.80% Gujarat S.D.L. 2012	344.21	<b>TOTAL [A+B+C]</b>		<b>14,637.00</b>
25.	7.80% Gujarat S.D.L. 2012 (II SERIES)	240.04	<b>HARYANA</b>		
26.	7.83% Gujarat Government Stock 2012	245.00	<b>LOANS BEARING INTEREST</b>		
27.	8.00% Gujarat S.D.L. 2012	99.75	1.	13.85% Haryana S.D.L. 2006	133.89
28.	8.30% Gujarat S.D.L. 2012	277.20	2.	12.30% Haryana S.D.L. 2007	77.42
29.	6.00% Gujarat Government Stock 2013	250.00	3.	13.00% Haryana S.D.L. 2007	76.01
30.	6.20% Gujarat SDL 2013	629.72	4.	13.75% Haryana S.D.L. 2007	13.39
31.	6.35% Gujarat S.D.L. 2013	550.93	5.	13.05% Haryana S.D.L. 2007	100.00
32.	6.35% Gujarat S.D.L. 2013 (II SERIES)	508.86	6.	11.50% Haryana S.D.L. 2008	56.21
33.	6.40% Gujarat S.D.L. 2013	343.08	7.	12.15% Haryana S.D.L. 2008	170.00
34.	6.75% Gujarat S.D.L. 2013	452.88	8.	12.50% Haryana S.D.L. 2008	64.28
35.	6.95% Gujarat S.D.L. 2013	694.03	9.	11.50% Haryana S.D.L. 2009	60.07
36.	5.60% Gujarat S.D.L. 2014	318.94			
37.	5.70% Gujarat S.D.L. 2014	740.00			
38.	7.32% Gujarat S.D.L. 2014	169.25			

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
10.	11.85% Haryana S.D.L. 2009	144.93	18.	8.50% Haryana Government Power Bonds April 2015	101.11
11.	12.25% Haryana S.D.L. 2009	111.33	19.	8.50% Haryana Government Power Bonds October 2015	101.11
12.	10.52% Haryana S.D.L. 2010	140.30	20.	8.50% Haryana Government Power Bonds April 2016	101.11
13.	11.50% Haryana S.D.L. 2010	53.97		<b>Total [B]</b>	<b>2,022.29</b>
14.	12.00% Haryana S.D.L. 2010	98.08		<i>Loans Not Bearing Interest [C]</i>	<b>0.13</b>
15.	9.45% Haryana S.D.L. 2011	80.00		<b>TOTAL [A+B+C]</b>	<b>7,164.14</b>
16.	10.35% Haryana S.D.L. 2011	100.01			
17.	11.50% Haryana S.D.L. 2011	26.16			
18.	12.00% Haryana S.D.L. 2011	40.99			
19.	6.80% Haryana S.D.L. 2012	168.90			
20.	7.80% Haryana S.D.L. 2012	129.78			
21.	7.80% Haryana S.D.L. 2012 (II SERIES)	77.86			
22.	8.00% Haryana S.D.L. 2012	30.68			
23.	8.30% Haryana S.D.L. 2012	83.92			
24.	6.95% Haryana S.D.L. 2013	289.40			
25.	6.75% Haryana S.D.L. 2013	89.61			
26.	6.40% Haryana S.D.L. 2013	215.55			
27.	6.35% Haryana S.D.L. 2013	185.52			
28.	6.20% Haryana S.D.L. 2013	212.04			
29.	6.35% Haryana S.D.L. 2013 (II SERIES)	211.70			
30.	5.60% Haryana S.D.L. 2014	204.88			
31.	5.70% Haryana S.D.L. 2014	271.04			
32.	7.32% Haryana S.D.L. 2014	99.44			
33.	7.36% Haryana S.D.L. 2014	165.65			
34.	6.20% Haryana S.D.L. 2015	212.05			
35.	5.85% Haryana S.D.L. 2015	198.86			
36.	7.02% Haryana S.D.L. 2015	86.00			
37.	7.53% Haryana S.D.L. 2015	164.97			
38.	7.77% Haryana S.D.L. 2015	189.86			
39.	7.33% Haryana Government Stock 2016	165.93			
40.	5.90% Haryana S.D.L. 2017	141.02			
	<b>Total [A]</b>	<b>5,141.72</b>			
<b>HIMACHAL PRADESH</b>					
<b>Loans Bearing Interest</b>					
1.	13.85% Himachal Pradesh S.D.L. 2006	40.00	1.	13.85% Himachal Pradesh S.D.L. 2006	40.00
2.	13.00% Himachal Pradesh S.D.L.2007	25.73	2.	13.00% Himachal Pradesh S.D.L.2007	25.73
3.	13.05% Himachal Pradesh S.D.L.2007	50.88	3.	13.05% Himachal Pradesh S.D.L.2007	50.88
4.	13.75% Himachal Pradesh S.D.L.2007	4.00	4.	13.75% Himachal Pradesh S.D.L.2007	4.00
5.	11.50% Himachal Pradesh S.D.L.2008	16.59	5.	11.50% Himachal Pradesh S.D.L.2008	16.59
6.	12.15% Himachal Pradesh S.D.L.2008	50.00	6.	12.15% Himachal Pradesh S.D.L.2008	50.00
7.	12.50% Himachal Pradesh S.D.L.2008	93.02	7.	12.50% Himachal Pradesh S.D.L.2008	93.02
8.	11.50% Himachal Pradesh S.D.L.2009	13.76	8.	11.50% Himachal Pradesh S.D.L.2009	13.76
9.	11.85% Himachal Pradesh S.D.L.2009	97.96	9.	11.85% Himachal Pradesh S.D.L.2009	97.96
10.	12.25% Himachal Pradesh S.D.L.2009	91.21	10.	12.25% Himachal Pradesh S.D.L.2009	91.21
11.	10.52% Himachal Pradesh S.D.L.2010	134.19	11.	10.52% Himachal Pradesh S.D.L.2010	134.19
12.	11.00% Himachal Pradesh S.D.L.2010	40.01	12.	11.00% Himachal Pradesh S.D.L.2010	40.01
13.	11.50% Himachal Pradesh S.D.L.2010	22.54	13.	11.50% Himachal Pradesh S.D.L.2010	22.54
14.	12.00% Himachal Pradesh S.D.L.2010	48.91	14.	12.00% Himachal Pradesh S.D.L.2010	48.91
15.	9.45% Himachal Pradesh S.D.L.2011	40.01	15.	9.45% Himachal Pradesh S.D.L.2011	40.01
16.	10.35% Himachal Pradesh S.D.L.2011	121.45	16.	10.35% Himachal Pradesh S.D.L.2011	121.45
17.	10.50% Himachal Pradesh S.D.L.2011	50.00	17.	10.50% Himachal Pradesh S.D.L.2011	50.00
18.	11.50% Himachal Pradesh S.D.L.2011	9.11	18.	11.50% Himachal Pradesh S.D.L.2011	9.11
19.	12.00% Himachal Pradesh S.D.L.2011	17.33	19.	12.00% Himachal Pradesh S.D.L.2011	17.33
20.	6.80% Himachal Pradesh S.D.L.2012	99.91	20.	6.80% Himachal Pradesh S.D.L.2012	99.91
21.	7.80% Himachal Pradesh S.D.L.2012	104.05	21.	7.80% Himachal Pradesh S.D.L.2012	104.05
22.	7.80% Himachal Pradesh S.D.L.2012 (II SERIES)	149.88	22.	7.80% Himachal Pradesh S.D.L.2012 (II SERIES)	149.88
23.	8.00% Himachal Pradesh S.D.L.2012	22.20	23.	8.00% Himachal Pradesh S.D.L.2012	22.20
24.	8.30% Himachal Pradesh S.D.L.2012	192.56	24.	8.30% Himachal Pradesh S.D.L.2012	192.56
25.	6.20% Himachal Pradesh S.D.L.2013	141.22	25.	6.20% Himachal Pradesh S.D.L.2013	141.22
26.	6.35% Himachal Pradesh S.D.L.2013	123.57	26.	6.35% Himachal Pradesh S.D.L.2013	123.57
27.	6.35% Himachal Pradesh S.D.L.2013 (II SERIES)	155.40	27.	6.35% Himachal Pradesh S.D.L.2013 (II SERIES)	155.40
28.	6.40% Himachal Pradesh S.D.L.2013	190.31	28.	6.40% Himachal Pradesh S.D.L.2013	190.31
29.	6.60% Himachal Pradesh S.D.L.2013	100.00	29.	6.60% Himachal Pradesh S.D.L.2013	100.00
30.	6.75% Himachal Pradesh S.D.L.2013	68.65	30.	6.75% Himachal Pradesh S.D.L.2013	68.65
31.	6.95% Himachal Pradesh S.D.L.2013	175.36	31.	6.95% Himachal Pradesh S.D.L.2013	175.36
32.	5.60% Himachal Pradesh S.D.L.2014	207.76	32.	5.60% Himachal Pradesh S.D.L.2014	207.76
33.	5.70% Himachal Pradesh S.D.L.2014	174.03	33.	5.70% Himachal Pradesh S.D.L.2014	174.03
34.	7.32% Himachal Pradesh S.D.L.2014	85.31	34.	7.32% Himachal Pradesh S.D.L.2014	85.31
35.	7.36% Himachal Pradesh S.D.L.2014	157.50	35.	7.36% Himachal Pradesh S.D.L.2014	157.50
36.	5.85% Himachal Pradesh S.D.L.2015	175.51	36.	5.85% Himachal Pradesh S.D.L.2015	175.51
37.	6.20% Himachal Pradesh S.D.L.2015	141.22	37.	6.20% Himachal Pradesh S.D.L.2015	141.22
38.	7.02% Himachal Pradesh S.D.L.2015	89.75	38.	7.02% Himachal Pradesh S.D.L.2015	89.75
39.	7.39% Himachal Pradesh S.D.L.2015	56.25	39.	7.39% Himachal Pradesh S.D.L.2015	56.25
40.	7.53% Himachal Pradesh S.D.L.2015	212.57	40.	7.53% Himachal Pradesh S.D.L.2015	212.57

**Statement 33: State Government Market Loans (Contd.)**

(Rs. crore)

Sr. Particulars Balance on the last day of March 2006			Sr. Particulars Balance on the last day of March 2006		
1	2	3	1	2	3
41.	7.77% Himachal Pradesh S.D.L.2015	200.00	21.	6.80% Jammu & Kashmir S.D.L. 2012	30.37
42.	5.90% Himachal Pradesh S.D.L.2017	110.00	22.	7.80% Jammu & Kashmir S.D.L. 2012	61.14
43.	7.17% Himachal Pradesh S.D.L.2017	15.85	23.	7.80% Jammu & Kashmir S.D.L. 2012 (II SERIES)	45.54
<b>Total [A]</b>		<b>4,115.55</b>	24.	8.00% Jammu & Kashmir S.D.L. 2012	41.92
<b>POWER BONDS</b>			25.	8.00% Jammu & Kashmir Government Stock 2012	70.00
1.	8.50% Himachal Pradesh Govt. Power Bonds October 2006	3.51	26.	8.30% Jammu & Kashmir S.D.L. 2012	123.88
2.	8.50% Himachal Pradesh Govt. Power Bonds April 2007	3.51	27.	6.20% Jammu & Kashmir S.D.L. 2013	109.20
3.	8.50% Himachal Pradesh Govt. Power Bonds October 2007	3.51	28.	6.35% Jammu & Kashmir S.D.L. 2013	95.56
4.	8.50% Himachal Pradesh Govt. Power Bonds April 2008	3.51	29.	6.35% Jammu & Kashmir S.D.L. 2013 (II SERIES)	65.00
5.	8.50% Himachal Pradesh Govt. Power Bonds October 2008	3.51	30.	6.40% Jammu & Kashmir S.D.L. 2013	115.66
6.	8.50% Himachal Pradesh Govt. Power Bonds April 2009	3.51	31.	6.60% Jammu & Kashmir S.D.L. 2013	211.99
7.	8.50% Himachal Pradesh Govt. Power Bonds October 2009	3.51	32.	6.75% Jammu & Kashmir S.D.L. 2013	87.00
8.	8.50% Himachal Pradesh Govt. Power Bonds April 2010	3.51	33.	6.95% Jammu & Kashmir S.D.L. 2013	90.00
9.	8.50% Himachal Pradesh Govt. Power Bonds October 2010	3.51	34.	5.60% Jammu & Kashmir S.D.L. 2014	54.15
10.	8.50% Himachal Pradesh Govt. Power Bonds April 2011	3.51	35.	5.70% Jammu & Kashmir S.D.L. 2014	106.78
11.	8.50% Himachal Pradesh Govt. Power Bonds October 2011	3.51	36.	7.32% Jammu & Kashmir S.D.L. 2014	35.60
12.	8.50% Himachal Pradesh Govt. Power Bonds April 2012	3.51	37.	7.36% Jammu & Kashmir S.D.L. 2014	42.20
13.	8.50% Himachal Pradesh Govt. Power Bonds October 2012	3.51	38.	5.85% Jammu & Kashmir S.D.L. 2015	17.48
14.	8.50% Himachal Pradesh Govt. Power Bonds April 2013	3.51	39.	6.20% Jammu & Kashmir S.D.L. 2015	109.22
15.	8.50% Himachal Pradesh Govt. Power Bonds October 2013	3.51	40.	7.02% Jammu & Kashmir S.D.L. 2015	45.03
16.	8.50% Himachal Pradesh Govt. Power Bonds April 2014	3.51	41.	7.53% Jammu & Kashmir S.D.L. 2015	128.38
17.	8.50% Himachal Pradesh Govt. Power Bonds October 2014	3.51	42.	7.77% Jammu & Kashmir S.D.L. 2015	95.11
18.	8.50% Himachal Pradesh Govt. Power Bonds April 2015	3.51	43.	7.75 Jammu & Kashmir Government Stock 2016	75.00
19.	8.50% Himachal Pradesh Govt. Power Bonds October 2015	3.51	44.	5.90 Jammu & Kashmir S.D.L. 2017	75.01
20.	8.50% Himachal Pradesh Govt. Power Bonds April 2016	3.51	45.	7.17% Jammu & Kashmir S.D.L. 2017	124.98
<b>Total [B]</b>		<b>70.25</b>	<b>Total [A]</b>		<b>2,920.17</b>
<i>Loans not Bearing Interest [C]</i>		<b>0.06</b>	<b>POWER BONDS</b>		
<b>TOTAL [A+B+C]</b>		<b>4,185.86</b>	1.	8.50% J & K Government Power Bonds October 2006	79.54
<b>JAMMU AND KASHMIR</b>			2.	8.50% J & K Government Power Bonds April 2007	79.54
<b>Loans Bearing Interest</b>			3.	8.50% J & K Government Power Bonds October 2007	79.54
1.	13.85% Jammu & Kashmir S.D.L. 2006	66.00	4.	8.50% J & K Government Power Bonds April 2008	79.54
2.	12.30% Jammu & Kashmir S.D.L. 2007	34.15	5.	8.50% J & K Government Power Bonds October 2008	79.54
3.	13.00% Jammu & Kashmir S.D.L. 2007	34.30	6.	8.50% J & K Government Power Bonds April 2009	79.54
4.	13.05% Jammu & Kashmir S.D.L. 2007	50.00	7.	8.50% J & K Government Power Bonds October 2009	79.54
5.	13.75% Jammu & Kashmir S.D.L. 2007	7.24	8.	8.50% J & K Government Power Bonds April 2010	79.54
6.	11.50% Jammu & Kashmir S.D.L. 2008	21.58	9.	8.50% J & K Government Power Bonds October 2010	79.54
7.	12.15% Jammu & Kashmir S.D.L. 2008	60.00	10.	8.50% J & K Government Power Bonds April 2011	79.54
8.	12.50% Jammu & Kashmir S.D.L. 2008	45.95	11.	8.50% J & K Government Power Bonds October 2011	79.54
9.	11.50% Jammu & Kashmir S.D.L. 2009	26.54	12.	8.50% J & K Government Power Bonds April 2012	79.54
10.	11.85% Jammu & Kashmir S.D.L. 2009	50.44	13.	8.50% J & K Government Power Bonds October 2012	79.54
11.	12.25% Jammu & Kashmir S.D.L. 2009	50.00	14.	8.50% J & K Government Power Bonds April 2013	79.54
12.	10.52% Jammu & Kashmir S.D.L. 2010	50.00	15.	8.50% J & K Government Power Bonds October 2013	79.54
13.	11.50% Jammu & Kashmir S.D.L. 2010	28.80	16.	8.50% J & K Government Power Bonds April 2014	79.54
14.	12.00% Jammu & Kashmir S.D.L. 2010	38.61	17.	8.50% J & K Government Power Bonds October 2014	79.54
15.	8.50% Jammu & Kashmir Government Stock 2011	45.00	18.	8.50% J & K Government Power Bonds April 2015	79.54
16.	9.45% Jammu & Kashmir S.D.L. 2011	38.71	19.	8.50% J & K Government Power Bonds October 2015	79.54
17.	10.35% Jammu & Kashmir S.D.L. 2011	30.00	20.	8.50% J & K Government Power Bonds April 2016	79.54
18.	10.50% Jammu & Kashmir S.D.L. 2011	150.00	<b>Total [B]</b>		<b>1,590.81</b>
19.	11.50% Jammu & Kashmir S.D.L. 2011	16.87	<i>Loans not Bearing Interest [C]</i>		<b>1.74</b>
20.	12.00% Jammu & Kashmir S.D.L. 2011	19.81	<b>TOTAL [A+B+C]</b>		<b>4,512.72</b>

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. No.	Particulars	Balance on the last day of March 2006	Sr. No.	Particulars	Balance on the last day of March 2006
1	2	3	1	2	3
<b>JHARKHAND<sup>3</sup></b>					
<b>Loans Bearing Interest</b>					
1.	13.85% Bihar S.D.L. 2006	78.37	7.	8.50% Govt. of Jharkhand Power Bonds October 2009	105.77
2.	13.75% Bihar S.D.L. 2007	62.97	8.	8.50% Govt. of Jharkhand Power Bonds April 2010	105.77
3.	13.05% Bihar S.D.L. 2007	50.58	9.	8.50% Govt. of Jharkhand Power Bonds October 2010	105.77
4.	12.30% Bihar S.D.L. 2007	112.08	10.	8.50% Govt. of Jharkhand Power Bonds April 2011	105.77
5.	13.00% Bihar S.D.L. 2007	101.15	11.	8.50% Govt. of Jharkhand Power Bonds October 2011	105.77
6.	11.50% Bihar S.D.L. 2008	62.47	12.	8.50% Govt. of Jharkhand Power Bonds April 2012	105.77
7.	12.50% Bihar S.D.L. 2008	185.63	13.	8.50% Govt. of Jharkhand Power Bonds October 2012	105.77
8.	11.50% Bihar S.D.L. 2009	67.47	14.	8.50% Govt. of Jharkhand Power Bonds April 2013	105.77
9.	11.30% Bihar S.D.L. 2010	101.17	15.	8.50% Govt. of Jharkhand Power Bonds October 2013	105.77
10.	11.50% Bihar S.D.L. 2010	85.90	16.	8.50% Govt. of Jharkhand Power Bonds April 2014	105.77
11.	10.52% Bihar S.D.L. 2010	73.34	17.	8.50% Govt. of Jharkhand Power Bonds October 2014	105.77
12.	12.00% Bihar S.D.L. 2010	20.23	18.	8.50% Govt. of Jharkhand Power Bonds April 2015	105.77
13.	11.50% Bihar S.D.L. 2011	36.86	19.	8.50% Govt. of Jharkhand Power Bonds October 2015	105.77
14.	12.00% Bihar S.D.L. 2011	61.52	20.	8.50% Govt. of Jharkhand Power Bonds April 2016	105.77
15.	2.50% Bihar Zamindari Abolition Compensation Bond	7.80		<b>Total [C]</b>	<b>2,115.32</b>
	<b>Total [A]</b>	<b>1,107.55</b>		<i>Loans not Bearing Interest [D]</i>	<b>0.13</b>
				<b>TOTAL [A+B+C+D]</b>	<b>5,669.55</b>
16.	10.35% Jharkhand S.D.L. 2011	120.13	<b>KARNATAKA</b>		
17.	10.82% Jharkhand S.D.L. 2011	122.61	<b>Loans Bearing Interest</b>		
18.	6.80% Jharkhand S.D.L. 2012	64.91	1.	13.85% Karnataka S.D.L. 2006	211.84
19.	7.80% Jharkhand S.D.L. 2012	87.69	2.	12.30% Karnataka S.D.L. 2007	84.97
20.	7.80% Jharkhand S.D.L. 2012 (II SERIES)	97.37	3.	13.00% Karnataka S.D.L. 2007	177.01
21.	8.00% Jharkhand S.D.L. 2012	97.76	4.	13.75% Karnataka S.D.L. 2007	21.21
22.	8.30% Jharkhand S.D.L. 2012	152.40	5.	13.05% Karnataka S.D.L. 2007	200.00
23.	6.20% Jharkhand S.D.L. 2013	82.81	6.	11.50% Karnataka S.D.L. 2008	131.37
24.	6.35% Jharkhand S.D.L. 2013	72.45	7.	12.15% Karnataka S.D.L. 2008	275.75
25.	6.40% Jharkhand S.D.L. 2013	161.71	8.	12.50% Karnataka S.D.L. 2008	426.31
26.	6.75% Jharkhand S.D.L. 2013	75.62	9.	11.50% Karnataka S.D.L. 2009	142.28
27.	6.95% Jharkhand S.D.L. 2013	129.38	10.	11.85% Karnataka S.D.L. 2009	203.96
28.	6.35% Jharkhand S.D.L. 2013 (II SERIES )	97.50	11.	12.25% Karnataka S.D.L. 2009	500.00
29.	5.60% Jharkhand S.D.L. 2014	124.78	12.	10.52% Karnataka S.D.L. 2010	428.64
30.	5.70% Jharkhand S.D.L. 2014	130.43	13.	11.08% Karnataka Government Stock 2010	200.00
31.	7.32% Jharkhand S.D.L. 2014	116.75	14.	11.50% Karnataka S.D.L.2010	137.18
32.	7.36% Jharkhand S.D.L. 2014	74.50	15.	11.57% Karnataka Government Stock 2010	250.00
33.	5.85% Jharkhand S.D.L. 2015	147.11	16.	9.10% Karnataka Government Stock 2011	315.00
34.	6.20% Jharkhand S.D.L. 2015	82.83	17.	10.35% Karnataka S.D.L. 2011	400.04
35.	7.02% Jharkhand S.D.L. 2015	15.69	18.	10.82% Karnataka S.D.L. 2011	146.97
36.	7.39% Jharkhand S.D.L. 2015	79.04	19.	11.50% Karnataka S.D.L. 2011	59.14
37.	7.50% Jharkhand Government Stock 2015	117.81	20.	12.00% Karnataka S.D.L. 2011	98.81
38.	7.77% Jharkhand S.D.L. 2015	167.27	21.	6.80% Karnataka S.D.L.2012	352.24
39.	5.90% Jharkhand S.D.L. 2017	27.99	22.	7.80% Karnataka Government Stock 2012	80.00
	<b>Total [B]</b>	<b>2,446.54</b>	23.	7.80% Karnataka S.D.L.2012	150.02
	<b>TOTAL [A+B]</b>	<b>3,554.10</b>	24.	7.80% Karnataka S.D.L.2012 (II SERIES)	300.04
<b>POWER BONDS</b>			25.	7.90% Karnataka Government Stock 2012	200.00
1.	8.50% Govt. of Jharkhand Power Bonds October 2006	105.77	26.	8.00% Karnataka S.D.L.2012	80.21
2.	8.50% Govt. of Jharkhand Power Bonds April 2007	105.77	27.	8.30% Karnataka S.D.L. 2012	259.41
3.	8.50% Govt. of Jharkhand Power Bonds October 2007	105.77	28.	6.20% Karnataka S.D.L. 2013	339.68
4.	8.50% Govt. of Jharkhand Power Bonds April 2008	105.77	29.	6.35% Karnataka S.D.L. 2013	297.25
5.	8.50% Govt. of Jharkhand Power Bonds October 2008	105.77	30.	6.35% Karnataka S.D.L. 2013 (II SERIES)	391.57
6.	8.50% Govt. of Jharkhand Power Bonds April 2009	105.77	31.	6.40% Karnataka S.D.L. 2013	562.46
			32.	6.75% Karnataka S.D.L. 2013	151.47

<sup>3</sup> The Loans at Sr. Nos. 1-15 have been apportioned as per Government of India Order No. F.9 (3)-B(S)/2002 dated July 26, 2002 of the Ministry of Finance, Department of Economic Affairs.

Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
33.	6.95% Karnataka S.D.L. 2013	456.79	7.	12.15% Kerala S.D.L. 2008	301.62
34.	5.60% Karnataka S.D.L. 2014	550.09	8.	12.50% Kerala S.D.L. 2008	290.34
35.	5.70% Karnataka S.D.L. 2014	435.13	9.	11.50% Kerala S.D.L. 2009	154.70
36.	7.32% Karnataka S.D.L. 2014	295.70	10.	11.85% Kerala S.D.L. 2009	138.21
37.	7.36% Karnataka S.D.L. 2014	365.47	11.	12.25% Kerala S.D.L. 2009	452.73
38.	5.85% Karnataka S.D.L. 2015	518.68	12.	10.52% Kerala S.D.L. 2010	302.03
39.	5.85% Karnataka S.D.L. 2015 (II SERIES)	500.03	13.	11.50% Kerala S.D.L. 2010	152.23
40.	6.20% Karnataka S.D.L. 2015	339.84	14.	11.75% Kerala S.D.L. 2010	200.00
41.	7.02% Karnataka S.D.L. 2015	261.02	15.	12.00% Kerala S.D.L. 2010	75.42
42.	7.77% Karnataka S.D.L. 2015	414.92	16.	8.37% Kerala S.D.L. 2011	138.96
43.	5.90% Karnataka S.D.L. 2017	220.96	17.	9.56% Kerala S.D.L. 2011	289.59
44.	3.00% Bombay Land Tenure Abolition Acts. (Mysore) Compensation Bonds.	0.29	18.	10.53% Kerala S.D.L. 2011	200.00
45.	2.75% Mysore Inams Abolition Compensation Bonds.	0.02	19.	11.50% Kerala S.D.L. 2011	72.28
46.	5.00% Urban Land Ceiling Karnataka Bonds 1976	0.11	20.	12.00% Kerala S.D.L. 2011	120.64
	<b>Total (A)</b>	<b>11,933.87</b>	21.	6.80% Kerala S.D.L. 2012	197.39
	<b>POWER BONDS</b>		22.	6.93% Kerala Government Stock 2012	220.00
1.	8.50% Karnataka Govt. Power Bonds October 2006	27.55	23.	7.80% Kerala S.D.L. 2012 (II SERIES)	251.06
2.	8.50% Karnataka Govt. Power Bonds April 2007	27.55	24.	8.00% Kerala S.D.L. 2012	286.15
3.	8.50% Karnataka Govt. Power Bonds October 2007	27.55	25.	8.30% Kerala S.D.L. 2012	276.42
4.	8.50% Karnataka Govt. Power Bonds April 2008	27.55	26.	6.02% Kerala Government Stock 2013	250.00
5.	8.50% Karnataka Govt. Power Bonds October 2008	27.55	27.	6.20% Kerala S.D.L. 2013	192.05
6.	8.50% Karnataka Govt. Power Bonds April 2009	27.55	28.	6.35% Kerala S.D.L. 2013	168.01
7.	8.50% Karnataka Govt. Power Bonds October 2009	27.55	29.	6.35% Kerala S.D.L. 2013 (II SERIES)	221.46
8.	8.50% Karnataka Govt. Power Bonds April 2010	27.55	30.	6.40% Kerala S.D.L. 2013	395.01
9.	8.50% Karnataka Govt. Power Bonds October 2010	27.55	31.	6.75% Kerala S.D.L. 2013	85.97
10.	8.50% Karnataka Govt. Power Bonds April 2011	27.55	32.	6.95% Kerala S.D.L. 2013	258.00
11.	8.50% Karnataka Govt. Power Bonds October 2011	27.55	33.	5.60% Kerala S.D.L. 2014	329.94
12.	8.50% Karnataka Govt. Power Bonds April 2012	27.55	34.	5.70% Kerala S.D.L. 2014	396.08
13.	8.50% Karnataka Govt. Power Bonds October 2012	27.55	35.	5.80% Kerala Government Stock 2014	200.00
14.	8.50% Karnataka Govt. Power Bonds April 2013	27.55	36.	7.25% Kerala Government Stock 2014	355.66
15.	8.50% Karnataka Govt. Power Bonds October 2013	27.55	37.	7.32% Kerala Government Stock 2015	250.00
16.	8.50% Karnataka Govt. Power Bonds April 2014	27.55	38.	7.42% Kerala Government Stock 2015	145.82
17.	8.50% Karnataka Govt. Power Bonds October 2014	27.55	39.	7.33% Kerala Government Stock 2015	361.14
18.	8.50% Karnataka Govt. Power Bonds April 2015	27.55	40.	5.85% Kerala S.D.L. 2015	114.57
19.	8.50% Karnataka Govt. Power Bonds October 2015	27.55	41.	5.85% Kerala S.D.L. 2015 (II SERIES)	300.02
20.	8.50% Karnataka Govt. Power Bonds April 2016	27.55	42.	6.20% Kerala S.D.L. 2015	192.02
	<b>Total (B)</b>	<b>550.95</b>	43.	7.02% Kerala S.D.L. 2015	41.54
	<b>TOTAL (A+B)</b>	<b>12,484.82</b>	44.	7.45% Kerala S.D.L. 2015	300.00
	<i>Loans not Bearing Interest [C]</i>	<b>0.42</b>	45.	7.77% Kerala S.D.L. 2015	422.84
	<b>TOTAL (A+B+C)</b>	<b>12,485.24</b>	46.	7.75% Kerala Government Stock 2016	328.00
	<b>KERALA</b>		47.	5.90% Kerala S.D.L. 2017	118.99
	<b>Loans Bearing Interest</b>		48.	7.17% Kerala S.D.L. 2017	327.23
1.	13.85% Kerala S.D.L. 2006	345.61	49.	4.25% Kerala House Sites Bonds	0.01
2.	12.30% Kerala S.D.L. 2007	147.91	50.	4.50% Kerala House Sites Bonds	0.00
3.	13.00% Kerala S.D.L. 2007	215.03	51.	4.50% Kerala Land Reforms Bonds	1.00
4.	13.75% Kerala S.D.L. 2007	34.57	52.	4.00% Jenmikaram Payment (Abolition) Bonds.	0.02
5.	13.05% Kerala S.D.L. 2007	300.00		<b>TOTAL [A]</b>	<b>11,060.52</b>
6.	11.50% Kerala S.D.L. 2008	142.28		<b>POWER BONDS</b>	
			1.	8.50% Kerala Government Power Bonds October 2006	57.91
			2.	8.50% Kerala Government Power Bonds April 2007	57.91
			3.	8.50% Kerala Government Power Bonds October 2007	57.91
			4.	8.50% Kerala Government Power Bonds April 2008	57.91

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
5.	8.50% Kerala Government Power Bonds October 2008	57.91	27.	7.80% Madhya Pradesh S.D.L. 2012 (II SERIES)	370.17
6.	8.50% Kerala Government Power Bonds April 2009	57.91	28.	8.00% Madhya Pradesh S.D.L. 2012	129.07
7.	8.50% Kerala Government Power Bonds October 2009	57.91	29.	8.30% Madhya Pradesh S.D.L. 2012	161.32
8.	8.50% Kerala Government Power Bonds April 2010	57.91	30.	6.95% Madhya Pradesh S.D.L. 2013	281.26
9.	8.50% Kerala Government Power Bonds October 2010	57.91	31.	6.75% Madhya Pradesh S.D.L. 2013	129.50
10.	8.50% Kerala Government Power Bonds April 2011	57.91	32.	6.40% Madhya Pradesh S.D.L. 2013	379.12
11.	8.50% Kerala Government Power Bonds October 2011	57.91	33.	6.35% Madhya Pradesh S.D.L. 2013	199.86
12.	8.50% Kerala Government Power Bonds April 2012	57.91	34.	6.20% Madhya Pradesh S.D.L. 2013	228.42
13.	8.50% Kerala Government Power Bonds October 2012	57.91	35.	6.00% Madhya Pradesh Government Stock 2013	220.00
14.	8.50% Kerala Government Power Bonds April 2013	57.91	36.	6.35% Madhya Pradesh S.D.L. 2013 (II SERIES)	400.78
15.	8.50% Kerala Government Power Bonds October 2013	57.91	37.	6.20% Madhya Pradesh S.D.L. 2015	228.44
16.	8.50% Kerala Government Power Bonds April 2014	57.91	38.	5.85% Madhya Pradesh S.D.L. 2015	220.01
17.	8.50% Kerala Government Power Bonds October 2014	57.91	39.	5.85% Madhya Pradesh S.D.L. 2015 (II SERIES)	799.96
18.	8.50% Kerala Government Power Bonds April 2015	57.91	40.	7.02% Madhya Pradesh S.D.L. 2015	99.97
19.	8.50% Kerala Government Power Bonds October 2015	57.91	41.	7.39% Madhya Pradesh S.D.L. 2015	292.75
20.	8.50% Kerala Government Power Bonds April 2016	57.91	42.	7.53% Madhya Pradesh S.D.L. 2015	50.02
	<b>Total [B]</b>	<b>1,158.25</b>	43.	7.77% Madhya Pradesh S.D.L. 2015	418.04
	<i>Loans not Bearing Interest [C]</i>	<b>0.96</b>	44.	7.61% Madhya Pradesh S.D.L. 2016	300.00
	<b>TOTAL [A+B+C]</b>	<b>12,219.73</b>	45.	7.65% Madhya Pradesh Government Stock 2016	200.00
<b>MADHYA PRADESH <sup>4</sup></b>			46.	5.90% Madhya Pradesh S.D.L. 2017	129.01
<b>Loans Bearing Interest</b>			47.	5.60% Madhya Pradesh S.D.L. 2014	349.50
1.	13.85% Madhya Pradesh S.D.L. 2006	296.78	48.	5.70% Madhya Pradesh S.D.L. 2014	247.00
2.	12.30% Madhya Pradesh S.D.L. 2007	114.18	49.	7.32% Madhya Pradesh S.D.L. 2014	290.01
3.	13.00% Madhya Pradesh S.D.L. 2007	131.49	50.	7.36% Madhya Pradesh S.D.L. 2014	342.44
4.	13.05% Madhya Pradesh S.D.L. 2007	292.10		<b>Total [B]</b>	<b>7,434.58</b>
5.	13.75% Madhya Pradesh S.D.L. 2007	59.85		<b>TOTAL [A+B]</b>	<b>10,245.04</b>
6.	11.50% Madhya Pradesh S.D.L. 2008	59.32	<b>POWER BONDS</b>		
7.	12.15% Madhya Pradesh S.D.L. 2008	253.57	1.	8.50% Madhya Pradesh Govt. Power Bonds October 2006	133.19
8.	12.50% Madhya Pradesh S.D.L. 2008	224.99	2.	8.50% Madhya Pradesh Govt. Power Bonds April 2007	133.19
9.	11.50% Madhya Pradesh S.D.L. 2009	105.25	3.	8.50% Madhya Pradesh Govt. Power Bonds October 2007	133.19
10.	11.85% Madhya Pradesh S.D.L. 2009	176.62	4.	8.50% Madhya Pradesh Govt. Power Bonds April 2008	133.19
11.	12.25% Madhya Pradesh S.D.L. 2009	301.72	5.	8.50% Madhya Pradesh Govt. Power Bonds October 2008	133.19
12.	10.52% Madhya Pradesh S.D.L. 2010	173.51	6.	8.50% Madhya Pradesh Govt. Power Bonds April 2009	133.19
13.	11.00% Madhya Pradesh S.D.L. 2010	220.14	7.	8.50% Madhya Pradesh Govt. Power Bonds October 2009	133.19
14.	11.50% Madhya Pradesh S.D.L. 2010	110.50	8.	8.50% Madhya Pradesh Govt. Power Bonds April 2010	133.19
15.	12.00% Madhya Pradesh S.D.L. 2010	169.50	9.	8.50% Madhya Pradesh Govt. Power Bonds October 2010	133.19
16.	11.50% Madhya Pradesh S.D.L. 2011	48.83	10.	8.50% Madhya Pradesh Govt. Power Bonds April 2011	133.19
17.	12.00% Madhya Pradesh S.D.L. 2011	71.71	11.	8.50% Madhya Pradesh Govt. Power Bonds October 2011	133.19
18.	5.00% Urban Land ceiling (M.P.) Bonds	0.40	12.	8.50% Madhya Pradesh Govt. Power Bonds April 2012	133.19
	<b>Total [A]</b>	<b>2810.47</b>	13.	8.50% Madhya Pradesh Govt. Power Bonds October 2013	133.19
19.	8.50% Madhya Pradesh Government Stock 2011	43.00	14.	8.50% Madhya Pradesh Govt. Power Bonds April 2013	133.19
20.	9.45% Madhya Pradesh S.D.L. 2011	87.55	15.	8.50% Madhya Pradesh Govt. Power Bonds October 2014	133.19
21.	9.55% Madhya Pradesh Government Stock 2011	105.00	16.	8.50% Madhya Pradesh Govt. Power Bonds April 2014	133.19
22.	10.35% Madhya Pradesh S.D.L. 2011	187.32	17.	8.50% Madhya Pradesh Govt. Power Bonds October 2015	133.19
23.	10.50% Madhya Pradesh S.D.L. 2011	105.00	18.	8.50% Madhya Pradesh Govt. Power Bonds April 2015	133.19
24.	10.82% Madhya Pradesh S.D.L. 2011	84.02	19.	8.50% Madhya Pradesh Govt. Power Bonds October 2015	133.19
25.	6.94% Madhya Pradesh Government Stock 2012	247.00	20.	8.50% Madhya Pradesh Govt. Power Bonds April 2016	133.19
26.	7.80% Madhya Pradesh S.D.L. 2012	109.04		<b>Total [C]</b>	<b>2,663.89</b>
				<i>Loans not Bearing Interest [D]</i>	<b>1.14</b>
				<b>TOTAL [A+B+C+D]</b>	<b>12,910.07</b>

<sup>4</sup> The Loans at Sr. Nos. 1-18 have been apportioned as per Government of India Order No. F.9 (2)-B(S)/2002 dated June 25, 2002 of the Ministry of Finance, Department of Economic Affairs.

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. No.	Particulars	Balance on the last day of March 2006	Sr. No.	Particulars	Balance on the last day of March 2006
1	2	3	1	2	3
<b>MAHARASHTRA</b>					
<b>Loans Bearing Interest</b>					
1.	13.85% Maharashtra S.D.L. 2006	425.80	50.	3.00% Maharashtra Agricultural Lands (Ceiling of Holding) Act 1961(repayable in instalment) Compensation Bonds	2.07
2.	13.00% Maharashtra S.D.L. 2007	222.76	51.	3.00% Maharashtra Agricultural Lands (Ceiling of Holdings) Act 1961 Compensation Bonds(Redeemable on maturity)	0.22
3.	13.05% Maharashtra S.D.L.2007	552.59	52.	3.00% Hyderabad (Abolition of cash Grants) Act,1952 Compensation Bonds	0.03
4.	13.75% Maharashtra S.D.L. 2007	42.63	53.	3.00% Maharashtra Revenue Patels (Abolition of Office) Act 1962	0.01
5.	11.50% Maharashtra S.D.L. 2008	109.50	54.	3.00% The Saranjams of Feduatory Jahagirdars of Kolhapur(Resumption)rules,1957	0.0008
6.	12.15% Maharashtra S.D.L. 2008	563.81	55.	4.00% Bombay City (Inami & Special Tenure) Abolition & Maharashtra Land Revenue Code (Amendment) Act 1969	0.0005
7.	12.50% Maharashtra S.D.L. 2008	121.46		<b>Total [A]</b>	<b>18,700.17</b>
8.	11.50% Maharashtra S.D.L. 2009	116.51	<b>POWER BONDS</b>		
9.	11.85% Maharashtra S.D.L. 2009	172.47	1.	8.50% Maharashtra Govt. Power Bonds October 2006	50.93
10.	12.25% Maharashtra S.D.L. 2009	600.00	2.	8.50% Maharashtra Govt. Power Bonds April 2007	50.93
11.	10.52% Maharashtra S.D.L. 2010	421.49	3.	8.50% Maharashtra Govt. Power Bonds October 2007	50.93
12.	11.50% Maharashtra S.D.L. 2010	104.43	4.	8.50% Maharashtra Govt. Power Bonds April 2008	50.93
13.	11.70% Maharashtra S.D.L. 2010	280.00	5.	8.50% Maharashtra Govt. Power Bonds October 2008	50.93
14.	12.00% Maharashtra S.D.L. 2010	107.70	6.	8.50% Maharashtra Govt. Power Bonds April 2009	50.93
15.	8.37% Maharashtra S.D.L. 2011	141.20	7.	8.50% Maharashtra Govt. Power Bonds October 2009	50.93
16.	9.40% Maharashtra Government Stock 2011	290.00	8.	8.50% Maharashtra Govt. Power Bonds April 2010	50.93
17.	10.35% Maharashtra S.D.L. 2011	500.01	9.	8.50% Maharashtra Govt. Power Bonds October 2010	50.93
18.	11.50% Maharashtra S.D.L. 2011	38.97	10.	8.50% Maharashtra Govt. Power Bonds April 2011	50.93
19.	12.00% Maharashtra S.D.L. 2011	150.11	11.	8.50% Maharashtra Govt. Power Bonds October 2011	50.93
20.	6.93% Maharashtra Government Stock 2012	230.00	12.	8.50% Maharashtra Govt. Power Bonds April 2012	50.93
21.	7.80% Maharashtra S.D.L. 2012	328.16	13.	8.50% Maharashtra Govt. Power Bonds October 2012	50.93
22.	7.80% Maharashtra S.D.L. 2012 (II SERIES)	236.97	14.	8.50% Maharashtra Govt. Power Bonds April 2013	50.93
23.	7.83% Maharashtra S.D.L. 2012	278.75	15.	8.50% Maharashtra Govt. Power Bonds October 2013	50.93
24.	8.00% Maharashtra S.D.L. " 2012	150.52	16.	8.50% Maharashtra Govt. Power Bonds April 2014	50.93
25.	8.30% Maharashtra S.D.L. 2012	207.92	17.	8.50% Maharashtra Govt. Power Bonds October 2014	50.93
26.	5.78% Maharashtra Government Stock 2013	400.00	18.	8.50% Maharashtra Govt. Power Bonds April 2015	50.93
27.	6.20% Maharashtra S.D.L. 2013	1253.75	19.	8.50% Maharashtra Govt. Power Bonds October 2015	50.93
28.	6.35% Maharashtra S.D.L. 2013	1096.98	20.	8.50% Maharashtra Govt. Power Bonds April 2016	50.93
29.	6.35% Maharashtra S.D.L. 2013 (II SERIES)	700.52		<b>Total [B]</b>	<b>1,018.59</b>
30.	6.40% Maharashtra S.D.L. 2013	643.66		<b>TOTAL [A+B]</b>	<b>19,718.77</b>
31.	5.60% Maharashtra S.D.L. 2014	610.98		<i>Loans not Bearing Interest [C]</i>	<b>3.26</b>
32.	5.70% Maharashtra S.D.L. 2014	1145.00		<b>TOTAL [A+B+C]</b>	<b>19,722.02</b>
33.	6.00% Maharashtra Government Stock 2014	300.00	<b>MANIPUR</b>		
34.	7.32% Maharashtra S.D.L. 2014	347.66	<b>Loans Bearing Interest</b>		
35.	7.36% Maharashtra S.D.L. 2014	427.16	1.	13.85% Manipur S.D.L. 2006	16.00
36.	5.85% Maharashtra S.D.L. 2015	567.42	2.	13.00% Manipur S.D.L. 2007	14.52
37.	5.85% Maharashtra S.D.L. 2015 (II SERIES)	50.06	3.	13.05% Manipur S.D.L. 2007	22.66
38.	6.20% Maharashtra S.D.L. 2015	1253.61	4.	13.75% Manipur S.D.L. 2007	1.60
39.	7.02% Maharashtra S.D.L. 2015	136.92	5.	11.50% Manipur S.D.L. 2008	9.77
40.	7.39% Maharashtra S.D.L. 2015	407.39	6.	12.15% Manipur S.D.L. 2008	20.00
41.	7.77% Maharashtra S.D.L. 2015	595.35	7.	12.50% Manipur S.D.L. 2008	9.28
42.	7.45% Maharashtra Government Stock 2015	290.00			
43.	7.70% Maharashtra Government Stock 2016	286.89			
44.	5.90% Maharashtra S.D.L. 2017	883.92			
45.	7.17% Maharashtra S.D.L. 2017	519.97			
46.	7.20% Maharashtra S.D.L. 2017	386.38			
47.	5.00% Urban Land Ceiling (Maharashtra) Bonds	0.32			
48.	3.00% Bombay Land Tenure Abolition Acts (Bombay) Compensation Bonds	0.10			
49.	3.00% Bombay Land Tenure Abolition Acts (Maharashtra) Compensation Bonds	0.05			



## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. No.	Particulars	Balance on the last day of March 2006	Sr. No.	Particulars	Balance on the last day of March 2006
1	2	3	1	2	3
8.	11.50% Manipur S.D.L. 2009	11.43	18.	8.50% Manipur Government Power Bonds April 2015	7.85
9.	11.85% Manipur S.D.L. 2009	9.75	19.	8.50% Manipur Government Power Bonds October 2015	7.85
10.	12.25% Manipur S.D.L. 2009	20.64	20.	8.50% Manipur Government Power Bonds April 2016	7.85
11.	10.52% Manipur S.D.L. 2010	15.76		<b>Total [B]</b>	<b>157.09</b>
12.	11.50% Manipur S.D.L. 2010	11.03		<b>Total [A+B]</b>	<b>943.69</b>
13.	12.00% Manipur S.D.L. 2010	9.44		<i>Loans not Bearing Interest [C]</i>	<b>0.12</b>
14.	9.45% Manipur S.D.L. 2011	10.00		<b>TOTAL [A+B+C]</b>	<b>943.82</b>
15.	10.35% Manipur S.D.L. 2011	10.00			
16.	11.50% Manipur S.D.L. 2011	4.54			
17.	12.00% Manipur S.D.L. 2011	7.59			
18.	6.80% Manipur S.D.L. 2012	21.43			
19.	7.80% Manipur S.D.L. 2012	10.33			
20.	7.80% Manipur S.D.L. 2012 (II SERIES)	27.52			
21.	8.00% Manipur S.D.L. " 2012	11.90			
22.	8.30% Manipur S.D.L. 2012	13.29			
23.	6.20% Manipur S.D.L. 2013	10.40			
24.	6.35% Manipur S.D.L. 2013	9.10			
25.	6.40% Manipur S.D.L. 2013	26.62			
26.	6.75% Manipur S.D.L. 2013	4.50			
27.	6.95% Manipur S.D.L. 2013	13.50			
28.	5.60% Manipur S.D.L. 2014	34.00			
29.	7.36% Manipur S.D.L. 2014	44.06			
30.	5.85% Manipur S.D.L. 2015	57.69			
31.	5.85% Manipur S.D.L. 2015 (II SERIES)	28.00			
32.	6.20% Manipur S.D.L. 2015	10.40			
33.	7.02% Manipur S.D.L. 2015	2.00			
34.	7.39% Manipur Government Stock 2015	27.23			
35.	7.45% Manipur Government Stock 2015	36.95			
36.	7.77% Manipur S.D.L. 2015	25.73			
37.	7.61% Manipur S.D.L. 2016	30.00			
38.	7.74% Manipur Government Stock 2016	85.00			
39.	5.90% Manipur S.D.L. 2017	50.00			
40.	7.17% Manipur S.D.L. 2017	2.93			
	<b>Total [A]</b>	<b>786.60</b>			
	<b>POWER BONDS</b>				
1.	8.50% Manipur Government Power Bonds October 2006	7.85	1.	13.85% Meghalaya S.D.L. 2006	25.00
2.	8.50% Manipur Government Power Bonds April 2007	7.85	2.	13.00% Meghalaya S.D.L. 2007	13.27
3.	8.50% Manipur Government Power Bonds October 2007	7.85	3.	13.05% Meghalaya S.D.L. 2007	34.93
4.	8.50% Manipur Government Power Bonds April 2008	7.85	4.	13.75% Meghalaya S.D.L. 2007	2.50
5.	8.50% Manipur Government Power Bonds October 2008	7.85	5.	12.15% Meghalaya S.D.L. 2008	30.00
6.	8.50% Manipur Government Power Bonds April 2009	7.85	6.	12.50% Meghalaya S.D.L. 2008	43.08
7.	8.50% Manipur Government Power Bonds October 2009	7.85	7.	11.50% Meghalaya S.D.L. 2009	2.71
8.	8.50% Manipur Government Power Bonds April 2010	7.85	8.	11.85% Meghalaya S.D.L. 2009	29.15
9.	8.50% Manipur Government Power Bonds October 2010	7.85	9.	12.25% Meghalaya S.D.L. 2009	50.00
10.	8.50% Manipur Government Power Bonds April 2011	7.85	10.	10.52% Meghalaya S.D.L. 2010	50.00
11.	8.50% Manipur Government Power Bonds October 2011	7.85	11.	12.00% Meghalaya S.D.L. 2010	20.00
12.	8.50% Manipur Government Power Bonds April 2012	7.85	12.	9.45% Meghalaya S.D.L. 2011	25.00
13.	8.50% Manipur Government Power Bonds October 2012	7.85	13.	10.35% Meghalaya S.D.L. 2011	25.00
14.	8.50% Manipur Government Power Bonds April 2013	7.85	14.	11.50% Meghalaya S.D.L. 2011	4.70
15.	8.50% Manipur Government Power Bonds October 2013	7.85	15.	12.00% Meghalaya S.D.L. 2011	8.33
16.	8.50% Manipur Government Power Bonds April 2014	7.85	16.	6.80% Meghalaya S.D.L. 2012	19.60
17.	8.50% Manipur Government Power Bonds October 2014	7.85	17.	7.80% Meghalaya S.D.L. 2012	21.00
			18.	7.80% Meghalaya S.D.L. 2012 (II SERIES)	29.40
			19.	8.00% Meghalaya S.D.L. 2012	11.11
			20.	8.30% Meghalaya S.D.L. 2012	27.31
			21.	6.20% Meghalaya S.D.L. 2013	10.00
			22.	6.35% Meghalaya S.D.L. 2013	8.75
			23.	6.40% Meghalaya S.D.L. 2013	34.70
			24.	6.75% Meghalaya S.D.L. 2013	4.25
			25.	6.95% Meghalaya S.D.L. 2013	12.75
			26.	5.60% Meghalaya S.D.L. 2014	41.15
			27.	7.36% Meghalaya S.D.L. 2014	46.61
			28.	5.85% Meghalaya S.D.L. 2015	52.06
			29.	5.85% Meghalaya S.D.L. 2015 (II SERIES)	11.32
			30.	6.20% Meghalaya S.D.L. 2015	10.00
			31.	7.02% Meghalaya S.D.L. 2015	3.00
			32.	7.53% Meghalaya S.D.L. 2015	69.14
			33.	7.77% Meghalaya S.D.L. 2015	39.11
			34.	7.70% Meghalaya Government Stock 2016	50.00
			35.	5.90% Meghalaya S.D.L. 2017	39.22
			36.	7.17% Meghalaya S.D.L. 2017	51.59
				<b>Total [A]</b>	<b>955.75</b>
				<b>POWER BONDS</b>	
			1.	8.50% Meghalaya Govt. Power Bonds October 2006	0.70
			2.	8.50% Meghalaya Govt. Power Bonds April 2007	0.70



## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
20.	7.80% Nagaland S.D.L. 2012 (II SERIES)	53.49	<b>ORISSA</b>		
21.	8.00% Nagaland S.D.L. 2012	20.15	<b>Loans Bearing Interest</b>		
22.	8.30% Nagaland S.D.L. 2012	57.65	1.	13.85% Orissa Government Loan 2006	305.00
23.	6.20% Nagaland S.D.L. 2013	8.40	2.	12.30% Orissa Government Loan 2007	86.05
24.	6.35% Nagaland S.D.L. 2013	7.35	3.	12.50% Orissa Government Loan 2007	15.00
25.	6.35% Nagaland S.D.L. 2013 (II SERIES)	42.50	4.	13.00% Orissa Government Loan 2007	271.62
26.	6.40% Nagaland S.D.L. 2013	57.65	5.	13.05% Orissa Government Loan 2007	360.00
27.	6.75% Nagaland S.D.L. 2013	6.99	6.	13.75% Orissa Government Loan 2007	73.48
28.	6.95% Nagaland S.D.L. 2013	7.00	7.	11.50% Orissa Government Loan 2008	134.03
29.	5.60% Nagaland S.D.L. 2014	62.00	8.	12.15% Orissa Government Loan 2008	216.42
30.	7.32% Nagaland S.D.L. 2014	21.00	9.	12.50% Orissa Government Loan 2008	348.58
31.	7.36% Nagaland S.D.L. 2014	34.27	10.	11.50% Orissa Government Loan 2009	142.45
32.	5.85% Nagaland S.D.L. 2015	82.15	11.	11.85% Orissa S.D.L. 2009	301.40
33.	5.85% Nagaland S.D.L. 2015 (II SERIES)	21.00	12.	12.25% Orissa S.D.L. 2009	300.00
34.	6.20% Nagaland S.D.L. 2015	8.40	13.	11.00% Orissa Government Loan 2010	100.00
35.	7.02% Nagaland S.D.L. 2015	1.80	14.	11.50% Orissa Government Loan 2010	143.52
36.	7.53% Nagaland S.D.L. 2015	125.09	15.	10.52% Orissa Government Loan 2010	176.51
37.	7.77% Nagaland S.D.L. 2015	59.57	16.	12.00% Orissa Government Loan 2010	194.20
38.	7.61% Nagaland S.D.L. 2016	24.17	17.	9.45% Orissa Government Loan 2011	300.00
39.	7.69% Nagaland Government Stock 2016	45.00	18.	10.35% Orissa Government Loan 2011	170.01
40.	5.90% Nagaland S.D.L. 2017	42.00	19.	10.50% Orissa Government Loan 2011	175.00
41.	7.17% Nagaland S.D.L. 2017	2.04	20.	10.82% Orissa Government Loan 2011	144.00
	<b>Total [A]</b>	<b>1,450.68</b>	21.	11.50% Orissa Government Loan 2011	92.42
<b>POWER BONDS</b>			22.	12.00% Orissa Government Loan 2011	154.27
1.	8.50% Nagaland Government Power Bonds October 2006	3.95	23.	6.80% Orissa Government Loan 2012	186.81
2.	8.50% Nagaland Government Power Bonds April 2007	3.95	24.	7.80% Orissa SDL 2012	154.03
3.	8.50% Nagaland Government Power Bonds October 2007	3.95	25.	7.80% Orissa SDL 2012 (II SERIES)	280.23
4.	8.50% Nagaland Government Power Bonds April 2008	3.95	26.	8.00% Orissa SDL 2012	161.07
5.	8.50% Nagaland Government Power Bonds October 2008	3.95	27.	8.30% Orissa SDL 2012	207.24
6.	8.50% Nagaland Government Power Bonds April 2009	3.95	28.	6.20% Orissa SDL 2013	220.00
7.	8.50% Nagaland Government Power Bonds October 2009	3.95	29.	6.35% Orissa SDL 2013	192.50
8.	8.50% Nagaland Government Power Bonds April 2010	3.95	30.	6.40% Orissa SDL 2013	339.28
9.	8.50% Nagaland Government Power Bonds October 2010	3.95	31.	6.75% Orissa SDL 2013	333.96
10.	8.50% Nagaland Government Power Bonds April 2011	3.95	32.	6.95% Orissa SDL 2013	353.02
11.	8.50% Nagaland Government Power Bonds October 2011	3.95	33.	6.35% Orissa SDL 2013 (II SERIES)	133.10
12.	8.50% Nagaland Government Power Bonds April 2012	3.95	34.	5.60% Orissa SDL 2014	313.46
13.	8.50% Nagaland Government Power Bonds October 2012	3.95	35.	5.70% Orissa SDL 2014	174.69
14.	8.50% Nagaland Government Power Bonds April 2013	3.95	36.	7.32% Orissa SDL 2014	217.83
15.	8.50% Nagaland Government Power Bonds October 2013	3.95	37.	7.36% Orissa SDL 2014	168.89
16.	8.50% Nagaland Government Power Bonds April 2014	3.95	38.	5.85% Orissa SDL 2015	183.39
17.	8.50% Nagaland Government Power Bonds October 2014	3.95	39.	5.85% Orissa SDL 2015 (II SERIES)	481.46
18.	8.50% Nagaland Government Power Bonds April 2015	3.95	40.	6.20% Orissa SDL 2015	220.03
19.	8.50% Nagaland Government Power Bonds October 2015	3.95	41.	7.77% Orissa SDL 2015	506.13
20.	8.50% Nagaland Government Power Bonds April 2016	3.95	42.	5.90% Orissa SDL 2017	464.21
	<b>Total [B]</b>	<b>78.92</b>	43.	7.17% Orissa SDL 2017	191.00
	<b>TOTAL [A+B]</b>	<b>1,529.60</b>		<b>Total [A]</b>	<b>9,686.29</b>
	<i>Loans not Bearing Interest [C]</i>	<b>0.16</b>	<b>POWER BONDS</b>		
	<b>TOTAL [A+B+C]</b>	<b>1,529.76</b>	1.	8.50% Government of Orissa Power Bonds Oct 2006	55.14
			2.	8.50% Government of Orissa Power Bonds April 2007	55.14
			3.	8.50% Government of Orissa Power Bonds Oct 2007	55.14
			4.	8.50% Government of Orissa Power Bonds April 2008	55.14
			5.	8.50% Government of Orissa Power Bonds Oct 2008	55.14



## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. Particulars			Balance on the last	Sr. Particulars			Balance on the last
No.			day of March 2006	No.			day of March 2006
1	2		3	1	2		3
10.	12.25%	Rajasthan S.D.L. 2009	700.00	12.	8.50%	Govt. of Rajasthan Power Bonds April 2012	18.44
11.	10.52%	Rajasthan S.D.L. 2010	342.56	13.	8.50%	Govt. of Rajasthan Power Bonds October 2012	18.44
12.	11.00%	Rajasthan S.D.L. 2010	280.03	14.	8.50%	Govt. of Rajasthan Power Bonds April 2013	18.44
13.	11.50%	Rajasthan S.D.L. 2010	160.79	15.	8.50%	Govt. of Rajasthan Power Bonds October 2013	18.44
14.	12.00%	Rajasthan S.D.L. 2010	425.18	16.	8.50%	Govt. of Rajasthan Power Bonds April 2014	18.44
15.	9.45%	Rajasthan S.D.L. 2011	350.00	17.	8.50%	Govt. of Rajasthan Power Bonds October 2014	18.44
16.	10.35%	Rajasthan S.D.L. 2011	446.15	18.	8.50%	Govt. of Rajasthan Power Bonds April 201	18.44
17.	10.50%	Rajasthan S.D.L. 2011	280.00	19.	8.50%	Govt. of Rajasthan Power Bonds October 2015	18.44
18.	10.82%	Rajasthan S.D.L. 2011	134.33	20.	8.50%	Govt. of Rajasthan Power Bonds April 2016	18.44
19.	11.50%	Rajasthan S.D.L. 2011	76.63			<b>Total [B]</b>	<b>368.78</b>
20.	12.00%	Rajasthan S.D.L. 2011	127.69			<b>TOTAL (A+B)</b>	<b>15,374.02</b>
21.	6.80%	Rajasthan S.D.L. 2012	283.94			<i>Loans not Bearing Interest [C]</i>	<b>0.44</b>
22.	7.80%	Rajasthan S.D.L. 2012	248.52			<b>TOTAL [A+B+C]</b>	<b>15,374.46</b>
23.	7.80%	Rajasthan S.D.L. 2012 (II SERIES)	425.98				
24.	8.00%	Rajasthan S.D.L. 2012	177.87				
25.	8.30%	Rajasthan S.D.L. 2012	218.08				
26.	6.20%	Rajasthan S.D.L. 2013	381.22				
27.	6.35%	Rajasthan S.D.L. 2013	333.58				
28.	6.40%	Rajasthan S.D.L. 2013	516.65				
29.	6.75%	Rajasthan S.D.L. 2013	711.63				
30.	6.95%	Rajasthan S.D.L. 2013	713.35				
31.	6.35%	Rajasthan S.D.L. 2013 (II SERIES)	393.37				
32.	5.60%	Rajasthan S.D.L. 2014	512.84				
33.	5.70%	Rajasthan S.D.L. 2014	495.33				
34.	7.32%	Rajasthan S.D.L. 2014	217.06				
35.	7.36%	Rajasthan S.D.L. 2014	504.86				
36.	5.85%	Rajasthan S.D.L. 2015	571.19				
37.	5.85%	Rajasthan S.D.L. 2015 (II SERIES)	300.03				
38.	6.20%	Rajasthan S.D.L. 2015	381.23				
39.	7.02%	Rajasthan S.D.L. 2015	267.75				
40.	7.77%	Rajasthan S.D.L. 2015	540.83				
41.	7.65%	Rajasthan Government Stock 2016	500.00				
42.	5.90%	Rajasthan S.D.L. 2017	230.00				
43.	2.50%	Rajasthan Jagir Resumption Additional Rehabilitation Bonds.	0.07				
44.	2.50%	Rajasthan Jagir Resumption Compensation Rehabilitation Bonds	0.09				
45.	2.50%	Rajasthan Zamindari & Biswari Abolition Compensation Bonds	0.04				
		<b>Total [A]</b>	<b>15,005.24</b>				
<b>POWER BONDS</b>							
1.	8.50%	Govt. of Rajasthan Power Bonds October 2006	18.44	1.	13.85%	Sikkim S.D.L. 2006	15.65
2.	8.50%	Govt. of Rajasthan Power Bonds April 2007	18.44	2.	13.00%	Sikkim S.D.L. 2007	6.65
3.	8.50%	Govt. of Rajasthan Power Bonds October 2007	18.44	3.	13.05%	Sikkim S.D.L. 2007	19.00
4.	8.50%	Govt. of Rajasthan Power Bonds April 2008	18.44	4.	13.75%	Sikkim S.D.L. 2007	1.56
5.	8.50%	Govt. of Rajasthan Power Bonds October 2008	18.44	5.	12.15%	Sikkim S.D.L. 2008	16.00
6.	8.50%	Govt. of Rajasthan Power Bonds April 2009	18.44	6.	12.50%	Sikkim S.D.L. 2008	24.90
7.	8.50%	Govt. of Rajasthan Power Bonds October 2009	18.44	7.	11.50%	Sikkim S.D.L. 2009	4.26
8.	8.50%	Govt. of Rajasthan Power Bonds April 2010	18.44	8.	11.50%	Sikkim S.D.L. 2009 (1989-90)	5.11
9.	8.50%	Govt. of Rajasthan Power Bonds October 2010	18.44	9.	11.85%	Sikkim S.D.L. 2009	10.90
10.	8.50%	Govt. of Rajasthan Power Bonds April 2011	18.44	10.	12.25%	Sikkim S.D.L. 2009	35.00
11.	8.50%	Govt. of Rajasthan Power Bonds October 2011	18.44	11.	10.52%	Sikkim S.D.L. 2010	25.00
				12.	11.50%	Sikkim S.D.L. 2010	6.11
				13.	9.45%	Sikkim S.D.L. 2011	4.58
				14.	10.35%	Sikkim S.D.L. 2011	5.42
				15.	11.50%	Sikkim S.D.L. 2011	2.52
				16.	12.00%	Sikkim S.D.L. 2011	4.20
				17.	6.80%	Sikkim S.D.L. 2012	3.89
				18.	7.80%	Sikkim S.D.L. 2012 (II SERIES)	6.11
				19.	6.95%	Sikkim S.D.L. 2013	10.00
				20.	6.40%	Sikkim S.D.L. 2013	6.67
				21.	6.35%	Sikkim S.D.L. 2013	4.70
				22.	6.20%	Sikkim S.D.L. 2013	5.20
				23.	5.60%	Sikkim S.D.L. 2014	6.11
				24.	7.32%	Sikkim S.D.L. 2014	5.63
				25.	7.36%	Sikkim S.D.L. 2014	10.68
				26.	6.20%	Sikkim S.D.L. 2015	5.20
				27.	5.85%	Sikkim S.D.L. 2015	9.83
				28.	7.53%	Sikkim S.D.L. 2015	8.71
				29.	7.77%	Sikkim S.D.L. 2015	18.49
				30.	7.6%	Sikkim S.D.L. 2016	11.15
				31.	7.70%	Sikkim Government Stock 2016	65.65
				32.	5.90%	Sikkim S.D.L. 2017	30.00
				33.	7.17%	Sikkim S.D.L. 2017	25.15
						<b>Total [A]</b>	<b>420.03</b>

Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
<b>POWER BONDS</b>			26.	7.80% Tamil Nadu S.D.L. 2012 (II SERIES)	406.48
1.	8.50% Government of Sikkim Power Bonds October 2006	2.39	27.	8.00% Tamil Nadu S.D.L. 2012	107.37
2.	8.50% Government of Sikkim Power Bonds April 2007	2.39	28.	8.30% Tamil Nadu S.D.L. 2012	134.96
3.	8.50% Government of Sikkim Power Bonds October 2007	2.39	29.	6.95% Tamil Nadu S.D.L. 2013	728.57
4.	8.50% Government of Sikkim Power Bonds April 2008	2.39	30.	6.75% Tamil Nadu S.D.L. 2013	460.40
5.	8.50% Government of Sikkim Power Bonds October 2008	2.39	31.	6.40% Tamil Nadu S.D.L. 2013	657.07
6.	8.50% Government of Sikkim Power Bonds April 2009	2.39	32.	6.35% Tamil Nadu S.D.L. 2013	335.00
7.	8.50% Government of Sikkim Power Bonds Sept 2009	2.39	33.	6.20% Tamil Nadu S.D.L. 2013	382.97
8.	8.50% Government of Sikkim Power Bonds April 2010	2.39	34.	6.35% Tamil Nadu S.D.L. 2013 (II SERIES)	443.27
9.	8.50% Government of Sikkim Power Bonds October 2010	2.39	35.	6.00% Tamil Nadu Government Stock 2013	250.00
10.	8.50% Government of Sikkim Power Bonds April 2011	2.39	36.	5.60% Tamil Nadu S.D.L. 2014	580.56
11.	8.50% Government of Sikkim Power Bonds October 2011	2.39	37.	5.70% Tamil Nadu S.D.L. 2014	722.60
12.	8.50% Government of Sikkim Power Bonds April 2012	2.39	38.	7.10% Tamil Nadu Government Stock 2014	270.00
13.	8.50% Government of Sikkim Power Bonds October 2012	2.39	39.	7.36% Tamil Nadu S.D.L. 2014	449.93
14.	8.50% Government of Sikkim Power Bonds April 2013	2.39	40.	6.20% Tamil Nadu S.D.L. 2015	383.01
15.	8.50% Government of Sikkim Power Bonds October 2013	2.39	41.	5.85% Tamil Nadu S.D.L. 2015	150.10
16.	8.50% Government of Sikkim Power Bonds April 2014	2.39	42.	5.85% Tamil Nadu S.D.L. 2015 (II SERIES)	249.95
17.	8.50% Government of Sikkim Power Bonds October 2014	2.39	43.	7.02% Tamil Nadu S.D.L. 2015	133.01
18.	8.50% Government of Sikkim Power Bonds April 2015	2.39	44.	7.35% Tamil Nadu S.D.L. 2015	209.50
19.	8.50% Government of Sikkim Power Bonds October 2015	2.39	45.	7.77% Tamil Nadu S.D.L. 2015	200.01
20.	8.50% Government of Sikkim Power Bonds April 2016	2.39	46.	7.68% Tamil Nadu Government Stock 2016	600.00
	<b>Total [B]</b>	<b>47.80</b>	47.	7.79% Tamil Nadu Government Stock 2016	609.38
	<b>TOTAL [A+B]</b>	<b>467.83</b>	48.	5.90% Tamil Nadu S.D.L. 2017	442.86
<b>TAMIL NADU</b>			<b>Total [A]</b>		
<b>Loans Bearing Interest</b>			<b>15,001.82</b>		
1.	13.85% Tamil Nadu S.D.L. 2006	210.00	<b>POWER BONDS</b>		
2.	12.30% Tamil Nadu S.D.L. 2007	338.75	1.	8.50% Govt. of Tamil Nadu Power Bonds October 2006	98.11
3.	13.00% Tamil Nadu S.D.L. 2007	289.12	2.	8.50% Govt. of Tamil Nadu Power Bonds April 2007	98.11
4.	13.75% Tamil Nadu S.D.L. 2007	233.76	3.	8.50% Govt. of Tamil Nadu Power Bonds October 2007	98.11
5.	13.05% Tamil Nadu S.D.L. 2007	185.00	4.	8.50% Govt. of Tamil Nadu Power Bonds April 2008	98.11
6.	11.50% Tamil Nadu S.D.L. 2008	184.66	5.	8.50% Govt. of Tamil Nadu Power Bonds October 2008	98.11
7.	12.15% Tamil Nadu S.D.L. 2008	389.59	6.	8.50% Govt. of Tamil Nadu Power Bonds April 2009	98.11
8.	12.50% Tamil Nadu S.D.L. 2008	231.34	7.	8.50% Govt. of Tamil Nadu Power Bonds October 2009	98.11
9.	11.50% Tamil Nadu S.D.L. 2009	200.42	8.	8.50% Govt. of Tamil Nadu Power Bonds April 2010	98.11
10.	11.74% Tamil Nadu Government Stock 2009	200.00	9.	8.50% Govt. of Tamil Nadu Power Bonds October 2010	98.11
11.	11.85% Tamil Nadu S.D.L. 2009	24.18	10.	8.50% Govt. of Tamil Nadu Power Bonds April 2011	98.11
12.	12.25% Tamil Nadu S.D.L. 2009	450.00	11.	8.50% Govt. of Tamil Nadu Power Bonds October 2011	98.11
13.	10.52% Tamil Nadu S.D.L. 2010	400.00	12.	8.50% Govt. of Tamil Nadu Power Bonds April 2012	98.11
14.	11.50% Tamil Nadu S.D.L. 2010	185.12	13.	8.50% Govt. of Tamil Nadu Power Bonds October 2012	98.11
15.	11.70% Tamil Nadu S.D.L. 2010	290.00	14.	8.50% Govt. of Tamil Nadu Power Bonds April 2013	98.11
16.	12.00% Tamil Nadu S.D.L. 2010	152.53	15.	8.50% Govt. of Tamil Nadu Power Bonds October 2013	98.11
17.	9.38% Tamil Nadu Government Stock 2011	320.00	16.	8.50% Govt. of Tamil Nadu Power Bonds April 2014	98.11
18.	9.45% Tamil Nadu S.D.L. 2011	137.42	17.	8.50% Govt. of Tamil Nadu Power Bonds October 2014	98.11
19.	10.35% Tamil Nadu S.D.L. 2011	460.00	18.	8.50% Govt. of Tamil Nadu Power Bonds April 2015	98.11
20.	10.50% Tamil Nadu S.D.L. 2011	249.94	19.	8.50% Govt. of Tamil Nadu Power Bonds October 2015	98.11
21.	11.50% Tamil Nadu S.D.L. 2011	86.91	20.	8.50% Govt. of Tamil Nadu Power Bonds April 2016	98.11
22.	12.00% Tamil Nadu S.D.L. 2011	146.14		<b>Total [B]</b>	<b>1,962.14</b>
23.	6.80% Tamil Nadu S.D.L. 2012	145.94		<b>TOTAL [A+B]</b>	<b>16,963.96</b>
24.	7.30% Tamil Nadu Government Stock 2012	275.00		<i>Loans not Bearing Interest [C]</i>	<b>1.50</b>
25.	7.80% Tamil Nadu S.D.L. 2012	309.02		<b>TOTAL [A+B+C]</b>	<b>16,965.46</b>

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Balance on the last day of March 2006			Balance on the last day of March 2006		
Sr. No.	Particulars		Sr. No.	Particulars	
1	2	3	1	2	3
<b>TRIPURA</b>					
<b>Loans Bearing Interest</b>					
1.	13.85% Tripura S.D.L. 2006	17.92	11.	8.50% Government of Tripura Power Bonds October 2011	3.18
2.	13.00% Tripura S.D.L. 2007	19.12	12.	8.50% Government of Tripura Power Bonds April 2012	3.18
3.	13.05% Tripura S.D.L. 2007	26.37	13.	8.50% Government of Tripura Power Bonds October 2012	3.18
4.	13.75% Tripura S.D.L. 2007	1.79	14.	8.50% Government of Tripura Power Bonds April 2013	3.18
5.	11.50% Tripura S.D.L. 2008	10.54	15.	8.50% Government of Tripura Power Bonds October 2013	3.18
6.	12.15% Tripura S.D.L. 2008	25.00	16.	8.50% Government of Tripura Power Bonds April 2014	3.18
7.	12.50% Tripura S.D.L. 2008	42.43	17.	8.50% Government of Tripura Power Bonds October 2014	3.18
8.	11.50 % Tripura S.D.L. 2009	12.93	18.	8.50% Government of Tripura Power Bonds April 2015	3.18
9.	11.85 % Tripura S.D.L. 2009	46.92	19.	8.50% Government of Tripura Power Bonds October 2015	3.18
10.	12.25 % Tripura S.D.L. 2009	36.13	20.	8.50% Government of Tripura Power Bonds April 2016	3.18
11.	10.52% Tripura S.D.L. 2010	50.00		<b>Total [B]</b>	<b>63.51</b>
12.	11.50% Tripura S.D.L. 2010	12.84		<b>TOTAL [A+B]</b>	<b>1,207.56</b>
13.	9.45% Tripura S.D.L. 2011	27.00		<i>Loans not Bearing Interest [C]</i>	<b>0.23</b>
14.	10.35% Tripura S.D.L. 2011	30.00		<b>TOTAL [A+B+C]</b>	<b>1,207.79</b>
15.	10.82% Tripura S.D.L. 2011	29.95	<b>UTTARANCHAL <sup>5</sup></b>		
16.	11.50% Tripura S.D.L. 2011	5.08	<b>Loans Bearing Interest</b>		
17.	12.00% Tripura S.D.L. 2011	11.49	1.	13.85% Uttar Pradesh S.D.L. 2006	26.42
18.	6.80% Tripura S.D.L. 2012	24.19	2.	12.30% Uttar Pradesh S.D.L. 2007	35.12
19.	7.80% Tripura S.D.L. 2012	25.34	3.	13.00% Uttar Pradesh S.D.L. 2007	32.13
20.	7.80% Tripura S.D.L. 2012 (II SERIES)	34.92	4.	13.05% Uttar Pradesh S.D.L. 2007	27.68
21.	6.20% Tripura S.D.L. 2013	20.40	5.	13.75% Uttar Pradesh S.D.L. 2007	25.47
22.	6.35% Tripura S.D.L. 2013	17.85	6.	11.50% Uttar Pradesh S.D.L. 2008	21.30
23.	6.40% Tripura S.D.L. 2013	39.42	7.	12.15% Uttar Pradesh S.D.L. 2008	37.68
24.	6.75% Tripura S.D.L. 2013	17.00	8.	12.50% Uttar Pradesh S.D.L. 2008	47.90
25.	6.95% Tripura S.D.L. 2013	20.00	9.	11.50% Uttar Pradesh S.D.L. 2009	23.32
26.	5.60% Tripura S.D.L. 2014	41.60	10.	11.85% Uttar Pradesh S.D.L. 2009	40.26
27.	7.32% Tripura S.D.L. 2014	22.00	11.	12.25% Uttar Pradesh S.D.L. 2009	43.43
28.	7.36% Tripura S.D.L. 2014	39.85	12.	12.50% Uttar Pradesh S.D.L. 2009	20.13
29.	5.85% Tripura S.D.L. 2015	61.93	13.	10.52% Uttar Pradesh S.D.L. 2010	45.29
30.	5.85% Tripura S.D.L. 2015 (II SERIES)	13.00	14.	11.00% Uttar Pradesh S.D.L. 2010	25.16
31.	6.20% Tripura S.D.L. 2015	20.40	15.	11.30% Uttar Pradesh S.D.L. 2010	7.39
32.	7.02% Tripura S.D.L. 2015	1.50	16.	11.50% Uttar Pradesh S.D.L. 2010	23.09
33.	7.45% Tripura Government Stock 2015	40.00	17.	12.00% Uttar Pradesh S.D.L. 2010	17.61
34.	7.77% Tripura S.D.L. 2015	30.08	18.	11.50% Uttar Pradesh S.D.L. 2011	10.31
35.	7.61% Tripura S.D.L. 2016	42.09	19.	12.00% Uttar Pradesh S.D.L. 2011	18.69
36.	7.70% Tripura Government Stock 2016	25.03	20.	2.75% UPZARG Bonds .	0.59
37.	5.90% Tripura S.D.L. 2017	56.00	21.	3.25% UP Estates Act Bonds	0.01
38.	7.17% Tripura S.D.L. 2017	145.94	22.	3.50% U.P. Land Ceiling Comp. Bonds	0.02
	<b>Total [B]</b>	<b>1,144.06</b>	23.	2.50% UPZA Comp. Bonds Certs.	0.02
<b>POWER BONDS</b>			24.	2.50% UPZA Comp. Bonds Certs.	1.47
1.	8.50% Government of Tripura Power Bonds October 2006	3.18		<b>Total [A]</b>	<b>530.50</b>
2.	8.50% Government of Tripura Power Bonds April 2007	3.18	25.	9.45% Uttaranchal S.D.L. 2011	126.25
3.	8.50% Government of Tripura Power Bonds October 2007	3.18	26.	10.35% Uttaranchal S.D.L. 2011	45.00
4.	8.50% Government of Tripura Power Bonds April 2008	3.18	27.	10.82% Uttaranchal S.D.L. 2011	15.99
5.	8.50% Government of Tripura Power Bonds October 2008	3.18	28.	6.80% Uttaranchal S.D.L. 2012	286.29
6.	8.50% Government of Tripura Power Bonds April 2009	3.18	29.	7.80% Uttaranchal S.D.L. 2012	56.85
7.	8.50% Government of Tripura Power Bonds October 2009	3.18	30.	7.80% Uttaranchal S.D.L. 2012 (II SERIES)	22.74
8.	8.50% Government of Tripura Power Bonds April 2010	3.18	31.	8.00% Uttaranchal S.D.L. 2012	19.23
9.	8.50% Government of Tripura Power Bonds October 2010	3.18	32.	8.30% Uttaranchal S.D.L. 2012	21.26
10.	8.50% Government of Tripura Power Bonds April 2011	3.18			

<sup>5</sup> The Loans at Sr. Nos. 1-24 have been apportioned as per Government of India Order No. F. 9 (1)-B(S)/2002 dated October 11, 2002 of the Ministry of Finance, Department of Economic Affairs.

## Statement 33: State Government Market Loans (Contd.)

(Rs. crore)

Sr. Particulars Balance on the last day of March 2006			Sr. Particulars Balance on the last day of March 2006		
1	2	3	1	2	3
33.	6.20% Uttaranchal S.D.L. 2013	339.24	8.	12.50% Uttar Pradesh S.D.L. 2008	903.88
34.	6.35% Uttaranchal S.D.L. 2013	296.95	9.	11.50% Uttar Pradesh S.D.L. 2009	440.15
35.	6.40% Uttaranchal S.D.L. 2013	127.68	10.	11.85% Uttar Pradesh S.D.L. 2009	759.74
36.	6.75% Uttaranchal S.D.L. 2013	291.99	11.	12.25% Uttar Pradesh S.D.L. 2009	819.57
37.	6.95% Uttaranchal S.D.L. 2013	292.00	12.	12.50% Uttar Pradesh S.D.L. 2009	379.87
38.	5.60% Uttaranchal S.D.L. 2014	209.00	13.	10.52% Uttar Pradesh S.D.L. 2010	854.71
39.	7.32 % Uttaranchal S.D.L. 2014	32.54	14.	11.00% Uttar Pradesh S.D.L. 2010	474.86
40.	7.36 % Uttaranchal S.D.L. 2014	67.31	15.	11.30% Uttar Pradesh S.D.L. 2010	139.49
41.	5.85% Uttaranchal S.D.L. 2015	262.70	16.	11.50% Uttar Pradesh S.D.L. 2010	435.83
42.	6.20% Uttaranchal S.D.L. 2015	339.25	17.	12.00% Uttar Pradesh S.D.L. 2010	332.38
43.	7.77% Uttaranchal S.D.L. 2015	92.00	18.	11.50% Uttar Pradesh S.D.L. 2011	194.47
44.	7.70% Uttaranchal Government Stock 2016	250.00	19.	12.00% Uttar Pradesh S.D.L. 2011	352.63
45.	7.72% Uttaranchal Government Stock 2016	226.25	20.	2.75% UP ZARG Bonds .	11.22
	<b>Total (B)</b>	<b>3,420.52</b>	21.	3.25% UP Estates Act Bonds	0.20
	<b>TOTAL (A+B)</b>	<b>3,951.01</b>	22.	3.50% U.P. Land Ceiling Comp. Bonds	0.30
	<b>POWER BONDS</b>		23.	2.50% UPZA Comp. Bonds	0.33
1.	8.50% Govt. of Uttaranchal Power Bonds October 2006	28.60	24.	2.50% UPZA Comp. Bonds Certs.	27.66
2.	8.50% Govt. of Uttaranchal Power Bonds April 2007	28.60		<b>Total [A]</b>	<b>10,011.10</b>
3.	8.50% Govt. of Uttaranchal Power Bonds October 2007	28.60	25.	8.37% Uttar Pradesh S.D.L. 2011	207.35
4.	8.50% Govt. of Uttaranchal Power Bonds April 2008	28.60	26.	9.45% Uttar Pradesh S.D.L. 2011	597.75
5.	8.50% Govt. of Uttaranchal Power Bonds October 2008	28.60	27.	10.35% Uttar Pradesh S.D.L. 2011	574.94
6.	8.50% Govt. of Uttaranchal Power Bonds April 2009	28.60	28.	10.82% Uttar Pradesh S.D.L. 2011	302.45
7.	8.50% Govt. of Uttaranchal Power Bonds October 2009	28.60	29.	6.80% Uttar Pradesh S.D.L. 2012	542.49
8.	8.50% Govt. of Uttaranchal Power Bonds April 2010	28.60	30.	7.80% Uttar Pradesh S.D.L. 2012	432.67
9.	8.50% Govt. of Uttaranchal Power Bonds October 2010	28.60	31.	7.80% Uttar Pradesh S.D.L. 2012 (II SERIES)	813.82
10.	8.50% Govt. of Uttaranchal Power Bonds April 2011	28.60	32.	8.00% Uttar Pradesh S.D.L. 2012	471.51
11.	8.50% Govt. of Uttaranchal Power Bonds October 2011	28.60	33.	8.30% Uttar Pradesh S.D.L. 2012	597.50
12.	8.50% Govt. of Uttaranchal Power Bonds April 2012	28.60	34.	6.20% Uttar Pradesh S.D.L. 2013	808.00
13.	8.50% Govt. of Uttaranchal Power Bonds October 2012	28.60	35.	6.35% Uttar Pradesh S.D.L. 2013	707.92
14.	8.50% Govt. of Uttaranchal Power Bonds April 2013	28.60	36.	6.40% Uttar Pradesh S.D.L. 2013	916.49
15.	8.50% Govt. of Uttaranchal Power Bonds October 2013	28.60	37.	6.75% Uttar Pradesh S.D.L. 2013	598.78
16.	8.50% Govt. of Uttaranchal Power Bonds April 2014	28.60	38.	6.95% Uttar Pradesh S.D.L. 2013	849.15
17.	8.50% Govt. of Uttaranchal Power Bonds October 2014	28.60	39.	6.35% Uttar Pradesh S.D.L. 2013 (II SERIES)	513.57
18.	8.50% Govt. of Uttaranchal Power Bonds April 2015	28.60	40.	5.60% Uttar Pradesh S.D.L. 2014	775.20
19.	8.50% Govt. of Uttaranchal Power Bonds October 2015	28.60	41.	5.70% Uttar Pradesh S.D.L. 2014	735.00
20.	8.50% Govt. of Uttaranchal Power Bonds April 2016	28.60	42.	7.32% Uttar Pradesh S.D.L. 2014	1,144.40
	<b>Total (C)</b>	<b>572.00</b>	43.	7.36% Uttar Pradesh S.D.L. 2014	367.12
	<b>TOTAL (A+B+C)</b>	<b>14,534.11</b>	44.	5.85% Uttar Pradesh S.D.L. 2015	794.55
	<i>Loans not Bearing Interest [D]</i>	<b>0.39</b>	45.	5.85% Uttar Pradesh S.D.L. 2015 (II SERIES)	474.17
	<b>TOTAL (A+B+C+D)</b>	<b>4,523.40</b>	46.	6.20% Uttar Pradesh S.D.L. 2015	808.05
	<b>UTTAR PRADESH <sup>6</sup></b>		47.	7.02% Uttar Pradesh S.D.L. 2015	491.91
	<b>Loans Bearing Interest</b>		48.	7.53% Uttar Pradesh S.D.L. 2015	1,500.14
1.	13.85% Uttar Pradesh S.D.L. 2006	498.58	49.	7.77% Uttar Pradesh S.D.L. 2015	996.97
2.	12.30% Uttar Pradesh S.D.L. 2007	662.77	50.	7.85% Uttar Pradesh Government Stock 2016	599.33
3.	13.00% Uttar Pradesh S.D.L. 2007	606.38	51.	5.90% Uttar Pradesh S.D.L. 2017	865.40
4.	13.05% Uttar Pradesh S.D.L. 2007	522.32	52.	7.17% Uttar Pradesh S.D.L. 2017	32.30
5.	13.75% Uttar Pradesh S.D.L. 2007	480.69		<b>Total [B]</b>	<b>18,518.94</b>
6.	11.50% Uttar Pradesh S.D.L. 2008	401.99		<b>Total [A+B]</b>	<b>28,530.04</b>
7.	12.15% Uttar Pradesh S.D.L. 2008	711.06		<b>POWER BONDS</b>	
			1.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2006	293.59
			2.	8.50% Govt. of Uttar Pradesh Power Bonds April 2007	293.59

<sup>6</sup> The Loans at Sr. Nos. 1-24 have been apportioned as per Government of India Order No. F. 9 (1)-B(S)/2002 dated October 11, 2002 of the Ministry of Finance, Department of Economic Affairs.



## Statement 33: State Government Market Loans (Concl'd.)

(Rs. crore)

Sr. Particulars Balance on the last day of March 2006			Sr. Particulars Balance on the last day of March 2006		
1	2	3	1	2	3
3.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2007	293.59	26.	5.78% West Bengal Government Stock 2013	335.00
4.	8.50% Govt. of Uttar Pradesh Power Bonds April 2008	293.59	27.	6.20% West Bengal S.D.L. 2013	1170.57
5.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2008	293.59	28.	6.35% West Bengal S.D.L. 2013	1024.11
6.	8.50% Govt. of Uttar Pradesh Power Bonds April 2009	293.59	29.	6.35% West Bengal S.D.L. 2013 (II SERIES)	680.60
7.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2009	293.59	30.	6.40% West Bengal S.D.L. 2013	465.71
8.	8.50% Govt. of Uttar Pradesh Power Bonds April 2010	293.59	31.	6.75% West Bengal S.D.L. 2013	838.23
9.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2010	293.59	32.	6.95% West Bengal S.D.L. 2013	901.77
10.	8.50% Govt. of Uttar Pradesh Power Bonds April 2011	293.59	33.	5.60% West Bengal S.D.L. 2014	406.22
11.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2011	293.59	34.	5.70% West Bengal S.D.L. 2014	1112.58
12.	8.50% Govt. of Uttar Pradesh Power Bonds April 2012	293.59	35.	7.15% West Bengal Government Stock 2014	259.00
13.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2012	293.59	36.	7.32% West Bengal S.D.L. 2014	182.92
14.	8.50% Govt. of Uttar Pradesh Power Bonds April 2013	293.59	37.	7.36% West Bengal S.D.L. 2014	289.31
15.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2013	293.59	38.	5.85% West Bengal S.D.L. 2015	164.22
16.	8.50% Govt. of Uttar Pradesh Power Bonds April 2014	293.59	39.	5.85% West Bengal S.D.L. 2015 (II SERIES)	500.00
17.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2014	293.59	40.	6.20% West Bengal S.D.L. 2015	1170.59
18.	8.50% Govt. of Uttar Pradesh Power Bonds April 2015	293.59	41.	7.02% West Bengal S.D.L. 2015	542.21
19.	8.50% Govt. of Uttar Pradesh Power Bonds Oct 2015	293.59	42.	7.39% West Bengal S.D.L. 2015	449.45
20.	8.50% Govt. of Uttar Pradesh Power Bonds April 2016	293.59	43.	7.53% West Bengal S.D.L. 2015	633.49
	<b>Total [C]</b>	<b>5,871.86</b>	44.	7.77% West Bengal S.D.L. 2015	631.53
	<b>TOTAL [A+B+C]</b>	<b>34,932.40</b>	45.	5.90% West Bengal S.D.L. 2017	898.96
	<i>Loans not Bearing Interest [D]</i>	<b>7.40</b>	46.	7.17% West Bengal S.D.L. 2017	965.99
	<b>TOTAL [A+B+C+D]</b>	<b>34,409.31</b>	47.	West Bengal Estate Acquisition Compensation Bonds	2.32
				<b>Total [A]</b>	<b>19,997.41</b>
<b>WEST BENGAL</b>			<b>POWER BONDS</b>		
<b>Loans Bearing Interest</b>			1.	8.50% West Bengal Govt. Power Bonds October 2006	98.19
1.	13.85% West Bengal S.D.L. 2006	447.42	2.	8.50% West Bengal Govt. Power Bonds April 2007	98.19
2.	13.00% West Bengal S.D.L. 2007	295.72	3.	8.50% West Bengal Govt. Power Bonds October 2007	98.19
3.	13.05% West Bengal S.D.L. 2007	570.81	4.	8.50% West Bengal Govt. Power Bonds April 2008	98.19
4.	13.75% West Bengal S.D.L. 2007	44.75	5.	8.50% West Bengal Govt. Power Bonds October 2008	98.19
5.	11.50% West Bengal S.D.L. 2008	148.14	6.	8.50% West Bengal Govt. Power Bonds April 2009	98.19
6.	12.15% West Bengal S.D.L. 2008	435.16	7.	8.50% West Bengal Govt. Power Bonds October 2009	98.19
7.	12.50% West Bengal S.D.L. 2008	270.60	8.	8.50% West Bengal Govt. Power Bonds April 2010	98.19
8.	11.50% West Bengal S.D.L. 2009	180.83	9.	8.50% West Bengal Govt. Power Bonds October 2010	98.19
9.	11.85% West Bengal S.D.L. 2009	272.68	10.	8.50% West Bengal Govt. Power Bonds April 2011	98.19
10.	12.25% West Bengal S.D.L. 2009	494.00	11.	8.50% West Bengal Govt. Power Bonds October 2011	98.19
11.	10.52% West Bengal S.D.L. 2010	372.56	12.	8.50% West Bengal Govt. Power Bonds April 2012	98.19
12.	11.50% West Bengal S.D.L. 2010	178.45	13.	8.50% West Bengal Govt. Power Bonds October 2012	98.19
13.	11.80% West Bengal Government Stock 2010	250.00	14.	8.50% West Bengal Govt. Power Bonds April 2013	98.19
14.	12.00% West Bengal S.D.L. 2010	104.81	15.	8.50% West Bengal Govt. Power Bonds October 2013	98.19
15.	9.45% West Bengal S.D.L. 2011	75.00	16.	8.50% West Bengal Govt. Power Bonds April 2014	98.19
16.	9.72% West Bengal Government Stock 2011	250.00	17.	8.50% West Bengal Govt. Power Bonds October 2014	98.19
17.	10.35% West Bengal S.D.L. 2011	387.74	18.	8.50% West Bengal Govt. Power Bonds April 2015	98.19
18.	10.50% West Bengal S.D.L. 2011	150.00	19.	8.50% West Bengal Govt. Power Bonds October 2015	98.19
19.	11.50% West Bengal S.D.L. 2011	94.10	20.	8.50% West Bengal Govt. Power Bonds April 2016	98.19
20.	12.00% West Bengal S.D.L. 2011	177.08		<b>Total [B]</b>	<b>1,963.78</b>
21.	7.35% West Bengal Government Stock 2012	152.65		<b>TOTAL [A+B]</b>	<b>21,961.19</b>
22.	7.80% West Bengal S.D.L. 2012	384.37		<i>Loans not Bearing Interest [C]</i>	<b>3.66</b>
23.	7.80% West Bengal S.D.L. 2012 (II SERIES)	229.05		<b>TOTAL (A+B+C)</b>	<b>21,964.85</b>
24.	8.00% West Bengal S.D.L. 2012	160.83			
25.	8.30% West Bengal S.D.L. 2012	245.90			

**Statement 34: Outstanding Market Loans of State Governments**  
(As on end-March 2006)

(Rs. crore)

States	Total Outstanding Market Loans	State Development Loans	Power Bonds	Market Loans Not Bearing Interest	Compensation Bonds
1	2 = sum (3-6)	3	4	5	6
1. Andhra Pradesh	23,784.2	21,347.0	2,436.1	1.0	0.1
2. Arunachal Pradesh	345.4	321.3	24.1	—	—
3. Assam	6,704.6	5,847.0	857.5	0.0	0.1
4. Bihar	12,910.0	10,811.0	2,075.6	0.4	23.0
5. Chhattisgarh	3,184.6	2,700.8	483.2	0.4	0.1
6. Goa	1,026.9	1,026.9	—	—	—
7. Gujarat	14,637.0	13,003.2	1,628.7	2.9	2.2
8. Haryana	7,164.1	5,141.7	2,022.3	0.1	—
9. Himachal Pradesh	4,185.9	4,115.5	70.2	0.1	—
10. Jammu and Kashmir	4,512.7	2,920.2	1,590.8	1.7	—
11. Jharkhand	5,669.5	3,546.3	2,115.3	0.1	7.8
12. Karnataka	12,485.2	11,933.5	551.0	0.4	0.4
13. Kerala	12,219.7	11,059.5	1,158.3	1.0	1.0
14. Madhya Pradesh	12,910.1	10,244.6	2,663.9	1.1	0.4
15. Maharashtra	19,722.0	18,697.4	1,018.6	3.3	2.8
16. Manipur	943.8	786.6	157.1	0.1	—
17. Meghalaya	969.7	955.7	14.0	—	—
18. Mizoram	646.4	600.8	45.6	—	—
19. Nagaland	1,529.8	1,450.7	78.9	0.2	—
20. Orissa	10,789.4	9,686.3	1,102.9	0.2	—
21. Punjab	9,334.3	8,696.7	637.3	0.3	—
22. Rajasthan	15,374.5	15,005.0	368.8	0.4	0.2
23. Sikkim	467.8	420.0	47.8	—	—
24. Tamil Nadu	16,965.5	15,001.8	1,962.1	1.5	—
25. Tripura	1,207.8	1,144.1	63.5	0.2	—
26. Uttaranchal	4,523.4	3,948.9	572.0	0.4	2.1
27. Uttar Pradesh	34,409.3	28,490.3	5,871.9	7.4	39.7
28. West Bengal	21,964.8	19,995.1	1,963.8	3.7	2.3
<b>All States</b>	<b>260,588.6</b>	<b>228,898.1</b>	<b>31,581.3</b>	<b>26.9</b>	<b>82.4</b>

**Note** : The outstanding market loans for the undivided States of Bihar, Madhya Pradesh and Uttar Pradesh have been apportioned to the respective newly formed States of Jharkhand, Chhattisgarh and Uttaranchal on the basis of their population ratios.

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

**Statement 35: Maturity Profile of Outstanding State Government Securities**  
(Outstanding as on March 31, 2006)

(Rs. crore)

States/Year	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total	Power Bonds
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Andhra Pradesh	529.68	1,007.67	1,782.88	2,097.53	1,639.13	2,394.24	3,401.21	2,725.92	2,733.42	2,682.46	352.84	<b>21,346.98</b>	<b>2,436.10</b>
2. Arunachal Pradesh	5.15	10.33	9.55	9.82	20.52	31.93	34.22	27.77	45.15	68.87	58.00	<b>321.31</b>	<b>24.07</b>
3. Assam	178.89	332.87	405.35	418.28	414.21	569.02	910.63	499.90	711.32	1,167.50	239.01	<b>5,846.98</b>	<b>857.53</b>
4. Bihar	417.56	779.34	732.93	498.17	892.38	1,406.54	1,335.47	1,153.23	1,433.47	1,266.89	895.05	<b>10,811.02</b>	<b>2,075.61</b>
5. Chattisgarh	94.77	157.02	153.46	249.91	235.01	313.14	463.53	156.01	392.35	183.25	302.32	<b>2,700.78</b>	<b>483.22</b>
6. Goa	19.25	30.67	96.09	82.31	88.74	98.88	155.00	108.66	132.96	165.37	49.00	<b>1,026.93</b>	–
7. Gujarat	281.61	475.27	676.85	929.62	893.56	1,253.91	2,536.92	2,282.59	1,511.60	1,532.04	629.27	<b>13,003.23</b>	<b>1,628.71</b>
8. Himachal Pradesh	44.00	76.61	159.61	242.94	255.65	402.65	697.85	610.49	714.36	785.55	125.85	<b>4,115.55</b>	<b>70.25</b>
9. Haryana	147.28	253.43	290.49	316.32	292.35	361.77	755.56	824.82	827.01	931.68	141.02	<b>5,141.72</b>	<b>2,022.29</b>
10. Jammu&Kashmir	73.24	118.44	127.53	126.98	267.41	316.19	596.04	385.42	283.75	425.18	199.99	<b>2,920.17</b>	<b>1,590.81</b>
11. Jharkhand	141.34	263.81	248.10	168.64	302.08	468.67	454.98	414.47	462.15	594.06	27.99	<b>3,546.28</b>	<b>2,115.32</b>
12. Karnataka	233.05	461.99	833.43	1,046.23	962.80	1,292.62	1,610.57	1,590.96	2,407.42	1,273.45	220.96	<b>11,933.46</b>	<b>550.95</b>
13. Kerala	380.17	662.94	734.24	745.63	729.68	1,384.04	1,012.42	1,426.52	1,423.24	2,114.39	446.22	<b>11,059.48</b>	<b>1,158.25</b>
14. Maharashtra	468.43	775.35	794.77	888.98	913.62	1,478.73	1,073.88	4,394.91	2,717.78	3,400.66	1,790.27	<b>18,697.38</b>	<b>1,018.59</b>
15. Madhya Pradesh	356.63	537.77	537.88	803.74	642.53	833.79	1,136.97	1,428.18	2,128.87	1,709.26	129.01	<b>10,244.64</b>	<b>2,663.89</b>
16. Manipur	17.60	37.18	39.05	41.82	36.23	57.32	77.28	46.12	108.06	273.00	52.93	<b>786.60</b>	<b>157.09</b>
17. Meghalaya	27.50	48.20	73.08	81.86	70.00	101.45	87.00	53.45	102.08	220.31	90.81	<b>955.75</b>	<b>13.99</b>
18. Mizoram	16.50	18.15	29.97	34.97	34.97	43.88	117.97	30.46	54.22	139.87	79.87	<b>600.83</b>	<b>45.57</b>
19. Nagaland	43.62	71.37	93.57	128.71	119.32	171.60	178.10	115.90	140.07	344.38	44.04	<b>1,450.68</b>	<b>78.92</b>
20. Orissa	393.48	717.67	699.03	843.85	833.23	1,085.01	1,308.05	884.88	1,356.33	909.55	655.21	<b>9,686.29</b>	<b>1,102.87</b>
21. Punjab	243.36	327.52	415.72	623.93	398.96	459.62	1,141.19	1,744.77	1,265.40	1,600.99	475.27	<b>8,696.72</b>	<b>637.35</b>
22. Rajasthan	433.71	753.95	1,160.13	1,388.63	1,342.86	1,396.42	2,383.41	1,624.82	2,297.87	1,993.25	230.00	<b>15,005.04</b>	<b>368.78</b>
23. Sikkim	17.21	25.65	45.16	51.01	31.11	16.72	20.00	16.57	22.42	119.02	55.15	<b>420.03</b>	<b>47.80</b>
24. Tripura	19.71	45.49	77.97	95.98	92.79	73.57	121.45	77.67	117.95	219.53	201.94	<b>1,144.06</b>	<b>63.51</b>
25. Tamil Nadu	443.76	812.87	805.59	874.59	1,277.58	1,392.81	2,325.40	2,068.31	2,406.05	2,151.99	442.86	<b>15,001.82</b>	<b>1,962.14</b>
26. Uttaranchal	51.89	94.93	127.01	139.57	101.99	240.73	949.87	763.87	308.85	1,170.19	–	<b>3,948.90</b>	<b>572.00</b>
27. Uttar Pradesh	979.27	1,791.47	2,396.81	2,633.82	1,925.37	2,996.16	3,236.91	2,945.98	3,987.81	4,699.04	897.70	<b>28,490.33</b>	<b>5,871.86</b>
28. West Bengal	492.17	866.53	853.90	947.51	1,055.82	1,390.65	2,506.07	3,675.98	3,292.24	3,049.28	1,864.95	<b>19,995.09</b>	<b>1,963.78</b>
<b>Total</b>	<b>6,550.84</b>	<b>11,554.52</b>	<b>14,400.13</b>	<b>16,511.35</b>	<b>15,869.92</b>	<b>22,032.04</b>	<b>30,627.93</b>	<b>32,078.64</b>	<b>33,384.18</b>	<b>35,191.01</b>	<b>10,697.51</b>	<b>228,898.08</b>	<b>31,581.27</b>
<b>Power Bonds</b>	<b>1,579.06</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>3,158.13</b>	<b>1,579.06</b>	<b>31,581.27</b>	

**Note :** 1. Compensation Bonds, Loans not bearing interest and Power Bonds are not included.

2. Outstanding loans that had been raised by erstwhile Bihar have been bifurcated between Bihar and Jharkhand in the population ratio of 74.71 per cent & 25.29 per cent, respectively.
3. Outstanding loans that had been raised by erstwhile Madhya Pradesh have been bifurcated between Madhya Pradesh and Chhattisgarh in the population ratio of 73.3797 per cent & 26.6203 per cent, respectively.
4. Outstanding loans that had been raised by erstwhile Uttar Pradesh have been bifurcated between Uttar Pradesh and Uttaranchal in the population ratio of 94.9676 & 5.0324 per cent, respectively.

**Statement 36: Maturity Profile of Outstanding State Government Securities - As Percentage to Total**  
(Outstanding as on March 31, 2006)

(Per cent)

YEAR	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	2.48	4.72	8.35	9.83	7.68	11.22	15.93	12.77	12.80	12.57	1.65	100.0
2. Arunachal Pradesh	1.60	3.21	2.97	3.06	6.39	9.94	10.65	8.64	14.05	21.43	18.05	100.0
3. Assam	3.06	5.69	6.93	7.15	7.08	9.73	15.57	8.55	12.17	19.97	4.09	100.0
4. Bihar	3.86	7.21	6.78	4.61	8.25	13.01	12.35	10.67	13.26	11.72	8.28	100.0
5. Chattisgarh	3.51	5.81	5.68	9.25	8.70	11.59	17.16	5.78	14.53	6.79	11.19	100.0
6. Goa	1.87	2.99	9.36	8.02	8.64	9.63	15.09	10.58	12.95	16.10	4.77	100.0
7. Gujarat	2.17	3.66	5.21	7.15	6.87	9.64	19.51	17.55	11.62	11.78	4.84	100.0
8. Himachal Pradesh	1.07	1.86	3.88	5.90	6.21	9.78	16.96	14.83	17.36	19.09	3.06	100.0
9. Haryana	2.86	4.93	5.65	6.15	5.69	7.04	14.69	16.04	16.08	18.12	2.74	100.0
10. Jammu&Kashmir	2.51	4.06	4.37	4.35	9.16	10.83	20.41	13.20	9.72	14.56	6.85	100.0
11. Jharkhand	3.99	7.44	7.00	4.76	8.52	13.22	12.83	11.69	13.03	16.75	0.79	100.0
12. Karnataka	1.95	3.87	6.98	8.77	8.07	10.83	13.50	13.33	20.17	10.67	1.85	100.0
13. Kerala	3.44	5.99	6.64	6.74	6.60	12.51	9.15	12.90	12.87	19.12	4.03	100.0
14. Maharashtra	2.51	4.15	4.25	4.75	4.89	7.91	5.74	23.51	14.54	18.19	9.57	100.0
15. Madhya Pradesh	3.48	5.25	5.25	7.85	6.27	8.14	11.10	13.94	20.78	16.68	1.26	100.0
16. Manipur	2.24	4.73	4.96	5.32	4.61	7.29	9.82	5.86	13.74	34.71	6.73	100.0
17. Meghalaya	2.88	5.04	7.65	8.57	7.32	10.61	9.10	5.59	10.68	23.05	9.50	100.0
18. Mizoram	2.75	3.02	4.99	5.82	5.82	7.30	19.63	5.07	9.02	23.28	13.29	100.0
19. Nagaland	3.01	4.92	6.45	8.87	8.23	11.83	12.28	7.99	9.66	23.74	3.04	100.0
20. Orissa	4.06	7.41	7.22	8.71	8.60	11.20	13.50	9.14	14.00	9.39	6.76	100.0
21. Punjab	2.80	3.77	4.78	7.17	4.59	5.28	13.12	20.06	14.55	18.41	5.46	100.0
22. Rajasthan	2.89	5.02	7.73	9.25	8.95	9.31	15.88	10.83	15.31	13.28	1.53	100.0
23. Sikkim	4.10	6.11	10.75	12.14	7.41	3.98	4.76	3.95	5.34	28.34	13.13	100.0
24. Tripura	1.72	3.98	6.82	8.39	8.11	6.43	10.62	6.79	10.31	19.19	17.65	100.0
25. Tamil Nadu	2.96	5.42	5.37	5.83	8.52	9.28	15.50	13.79	16.04	14.34	2.95	100.0
26. Uttaranchal	1.31	2.40	3.22	3.53	2.58	6.10	24.05	19.34	7.82	29.63	-	100.0
27. Uttar Pradesh	3.44	6.29	8.41	9.24	6.76	10.52	11.36	10.34	14.00	16.49	3.15	100.0
28. West Bengal	2.46	4.33	4.27	4.74	5.28	6.95	12.53	18.38	16.47	15.25	9.33	100.0
<b>Total</b>	<b>2.86</b>	<b>5.05</b>	<b>6.29</b>	<b>7.21</b>	<b>6.93</b>	<b>9.63</b>	<b>13.38</b>	<b>14.01</b>	<b>14.58</b>	<b>15.37</b>	<b>4.67</b>	<b>100.0</b>

Note : Same as in Statement 35.

**Statement 37: Select Committed Expenditures of State Governments – As Ratio to State's Own Revenue**

(Per cent)

States	2004-05				2005-06 (RE)				2006-07 (BE)			
	Interest Payments	Administrative Services	Pension	Total (2+3+4)	Interest Payments	Administrative Services	Pension	Total (6+7+8)	Interest Payments	Administrative Services	Pension	Total (10+11+12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	35.4	10.0	15.1	60.5	29.0	10.0	13.6	52.6	27.6	9.6	13.6	50.8
2. Arunachal Pradesh	66.9	102.1	32.0	201.0	50.2	69.7	22.1	142.1	72.2	84.1	31.2	187.5
3. Assam	37.1	24.3	28.1	89.5	41.2	37.4	22.0	100.6	40.4	40.7	27.7	108.8
4. Bihar	92.4	39.1	61.8	193.4	85.8	49.2	64.9	200.0	86.5	49.1	62.1	197.7
5. Chhattisgarh	25.8	9.3	11.9	47.0	18.5	10.6	11.0	40.2	18.3	13.5	11.2	43.0
6. Goa	20.4	7.1	8.8	36.4	21.2	7.5	8.6	37.2	16.3	6.1	6.2	28.6
7. Gujarat	37.9	7.6	11.8	57.3	35.4	6.9	10.0	52.3	36.5	7.1	9.7	53.4
8. Haryana	22.4	8.0	9.0	39.4	20.4	9.3	9.9	39.6	20.7	9.4	9.9	40.0
9. Himachal Pradesh	88.1	18.8	31.7	138.6	81.7	21.7	33.2	136.6	80.1	21.3	31.9	133.3
10. Jammu and Kashmir	56.4	71.7	31.7	159.7	53.8	64.9	30.2	149.0	49.7	65.7	27.9	143.4
11. Jharkhand	21.3	27.5	25.6	74.4	16.8	37.6	18.1	72.5	16.8	36.7	17.3	70.9
12. Karnataka	18.5	7.5	10.5	36.5	16.5	7.2	10.0	33.7	16.4	10.7	10.0	37.2
13. Kerala	36.9	9.7	26.6	73.2	35.1	10.4	29.5	75.0	34.4	11.4	31.5	77.3
14. Madhya Pradesh	29.9	11.8	10.9	52.6	33.0	13.6	13.9	60.5	34.3	17.0	14.6	65.9
15. Maharashtra	25.9	10.9	8.3	45.0	21.7	10.1	8.1	39.9	24.9	11.3	7.1	43.3
16. Manipur	176.5	143.6	121.0	441.1	116.2	134.2	73.2	323.6	109.2	113.0	79.6	301.8
17. Meghalaya	51.9	70.3	25.5	147.7	52.8	72.5	21.8	147.1	48.2	71.5	21.5	141.2
18. Mizoram	157.6	168.5	77.1	403.2	134.9	146.1	69.4	350.4	117.5	125.0	60.2	302.7
19. Nagaland	159.8	274.7	85.7	520.2	144.9	232.7	103.4	481.0	133.6	207.1	110.8	451.6
20. Orissa	60.3	12.2	22.8	95.4	60.1	13.2	26.9	100.3	58.9	12.6	30.0	101.5
21. Punjab	32.4	11.5	12.3	56.1	30.3	13.3	12.0	55.6	27.2	12.3	11.0	50.5
22. Rajasthan	49.0	11.4	15.4	75.7	42.6	11.0	13.8	67.4	42.6	10.5	17.1	70.1
23. Sikkim	8.9	8.2	2.8	19.9	9.1	10.2	3.0	22.3	10.1	10.7	3.8	24.6
24. Tamil Nadu	22.1	9.3	18.1	49.5	19.1	9.5	19.0	47.6	18.0	9.3	19.1	46.5
25. Tripura	85.4	74.7	53.1	213.2	112.4	124.3	78.0	314.7	102.6	163.6	75.3	341.5
26. Uttaranchal	40.9	21.9	17.8	80.6	36.3	23.0	20.8	80.1	35.2	22.6	18.3	76.2
27. Uttar Pradesh	64.5	19.6	19.3	103.4	45.7	16.7	19.6	82.1	37.9	16.6	16.8	71.2
28. West Bengal	85.4	16.6	29.6	131.6	82.1	18.1	29.2	129.4	78.6	15.9	25.9	120.4
29. NCT Delhi	19.5	3.9	–	23.4	18.3	3.8	–	22.1	20.7	4.0	–	24.7
<b>All States</b>	<b>37.2</b>	<b>13.0</b>	<b>15.8</b>	<b>66.0</b>	<b>32.8</b>	<b>13.5</b>	<b>15.6</b>	<b>61.9</b>	<b>32.0</b>	<b>14.0</b>	<b>15.4</b>	<b>61.4</b>

‘–’: Nil / Negligible/Not available

**Note** : Committed Expenditures in this Statement include Interest Payments, Administrative Services and Pension of State Governments.

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

**Statement 38: Select Committed Expenditures of State Governments - As Ratio to Revenue Expenditure**

(Per cent)

States	2004-05				2005-06 (RE)				2006-07 (BE)			
	Interest Payments	Administrative Services	Pension	Total (2+3+4)	Interest Payments	Administrative Services	Pension	Total (6+7+8)	Interest Payments	Administrative Services	Pension	Total (10+11+12)
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Andhra Pradesh	22.7	6.4	9.6	38.7	18.9	6.5	8.8	34.3	17.6	6.1	8.7	32.4
2. Arunachal Pradesh	9.7	14.9	4.7	29.3	9.5	13.1	4.2	26.8	10.0	11.6	4.3	25.9
3. Assam	13.7	9.0	10.4	33.1	13.4	12.2	7.2	32.7	13.3	13.4	9.1	35.8
4. Bihar	23.7	10.0	15.9	49.7	18.9	10.8	14.3	43.9	19.3	11.0	13.9	44.2
5. Chhattisgarh	16.2	5.9	7.5	29.6	11.7	6.7	7.0	25.4	12.0	8.8	7.3	28.1
6. Goa	16.6	5.8	7.2	29.7	16.9	6.0	6.9	29.8	13.6	5.1	5.2	23.9
7. Gujarat	25.0	5.0	7.8	37.8	25.4	5.0	7.2	37.6	27.2	5.3	7.3	39.8
8. Haryana	19.6	7.0	7.9	34.5	16.5	7.6	8.0	32.0	17.1	7.8	8.2	33.0
9. Himachal Pradesh	28.3	6.0	10.2	44.6	26.0	6.9	10.6	43.4	25.9	6.9	10.3	43.1
10. Jammu and Kashmir	14.4	18.3	8.1	40.7	13.4	16.1	7.5	37.0	14.0	18.6	7.9	40.5
11. Jharkhand	9.2	11.9	11.0	32.1	7.4	16.5	7.9	31.8	7.2	15.4	7.3	29.9
12. Karnataka	15.2	6.2	8.7	30.1	13.4	5.8	8.1	27.3	12.7	8.3	7.8	28.8
13. Kerala	21.0	5.5	15.1	41.7	18.5	5.5	15.6	39.6	18.0	6.0	16.5	40.5
14. Madhya Pradesh	20.3	8.0	7.4	35.7	17.2	7.1	7.2	31.6	18.4	9.1	7.8	35.4
15. Maharashtra	17.6	7.4	5.6	30.6	17.4	8.0	6.5	31.9	20.4	9.2	5.8	35.4
16. Manipur	16.1	13.1	11.1	40.3	11.8	13.7	7.5	33.0	12.7	13.1	9.2	35.0
17. Meghalaya	11.1	15.0	5.4	31.6	10.9	14.9	4.5	30.2	10.1	14.9	4.5	29.5
18. Mizoram	13.0	13.9	6.4	33.3	12.1	13.1	6.2	31.4	13.3	14.1	6.8	34.2
19. Nagaland	14.8	25.5	7.9	48.2	13.4	21.6	9.6	44.6	12.8	19.9	10.6	43.4
20. Orissa	26.9	5.5	10.2	42.6	24.3	5.3	10.9	40.5	23.9	5.1	12.1	41.1
21. Punjab	23.2	8.2	8.8	40.2	20.4	8.9	8.1	37.4	19.5	8.8	7.9	36.2
22. Rajasthan	26.0	6.0	8.2	40.2	24.2	6.3	7.8	38.3	24.1	5.9	9.7	39.8
23. Sikkim	5.8	5.3	1.8	12.8	5.5	6.1	1.8	13.4	6.0	6.3	2.2	14.5
24. Tamil Nadu	16.3	6.9	13.4	36.6	14.1	7.0	14.1	35.2	13.4	7.0	14.2	34.6
25. Tripura	16.3	14.3	10.1	40.7	14.6	16.2	10.1	41.0	13.8	22.0	10.1	46.0
26. Uttaranchal	16.2	8.7	7.0	31.9	13.0	8.2	7.4	28.6	13.2	8.5	6.9	28.6
27. Uttar Pradesh	26.6	8.1	8.0	42.7	20.3	7.4	8.7	36.4	18.6	8.1	8.3	35.0
28. West Bengal	34.2	6.6	11.9	52.7	30.4	6.7	10.8	47.9	31.4	6.3	10.3	48.0
29. NCT Delhi	26.9	5.4	-	32.3	23.7	4.9	-	28.6	28.3	5.4	-	33.7
<b>All States</b>	<b>21.5</b>	<b>7.5</b>	<b>9.2</b>	<b>38.2</b>	<b>18.9</b>	<b>7.8</b>	<b>9.0</b>	<b>35.6</b>	<b>19.0</b>	<b>8.3</b>	<b>9.1</b>	<b>36.3</b>

'-' : Nil / Negligible/Not available

**Note** : Committed Expenditures in this Statement include Interest Payments, Administrative Services and Pension of State Governments.

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

## Statement 39: Availment of WMA and Overdraft from the Reserve Bank

States	WMA			Overdraft					
	2004-05	2005-06	2006-07*	2004-05		2005-06		2006-07#	
	Number of Days	Number of Days	Number of Days	Number of Occasions *	Number of Days	Number of Occasions *	Number of Days	Number of Occasions *	Number of Days
1	2	3	4	5	6	7	8	9	10
<b>(A) Non-Special Category</b>									
1. Andhra Pradesh	–	–	–	–	–	–	–	–	–
2. Bihar	5	–	–	–	–	–	–	–	–
3. Chhattisgarh	–	–	–	–	–	–	–	–	–
4. Goa	212	–	–	3	13	–	–	–	–
5. Gujarat	116	–	–	–	–	–	–	–	–
6. Haryana	–	–	–	–	–	–	–	–	–
7. Jharkhand	–	–	29	–	–	–	–	–	–
8. Karnataka	7	–	–	–	–	–	–	–	–
9. Kerala	348	240	141	19	161	11	63	5	29
10. Madhya Pradesh	110	–	–	–	–	–	–	–	–
11. Maharashtra	68	41	42	5	22	1	20	–	–
12. Orissa	91	–	–	–	–	–	–	–	–
13. Punjab	268	22	–	9	115	–	–	–	–
14. Rajasthan	21	–	–	–	–	–	–	–	–
15. Tamil Nadu	7	–	–	–	–	–	–	–	–
16. Uttar Pradesh	294	34	–	13	98	1	11	–	–
17. West Bengal	268	–	–	15	115	–	–	–	–
<b>(B) Special Category</b>									
1. Arunachal Pradesh	35	28	2	3	6	–	18	–	–
2. Assam	225	57	–	13	126	2	22	–	–
3. Himachal Pradesh	159	25	–	4	27	–	–	–	–
4. Manipur	149	55	–	2	118	1	44	–	–
5. Meghalaya	–	15	–	–	–	1	1	–	–
6. Mizoram	147	14	–	1	1	–	–	–	–
7. Nagaland	103	41	26	3	18	1	17	1	15
8. Tripura	31	–	–	–	–	–	–	–	–
9. Uttaranchal	95	27	13	2	16	1	13	–	–

\* : Refers to fresh occurrences of overdraft during the year

'–' : Nil

# : Position up to November 16, 2006.

Source : As per Reserve Bank records.

**Statement 40: Ways and Means (WMA) Advances from Centre**

(Rs. crore)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8
1 Andhra Pradesh	75	329	135	-	-	-	-
2 Arunachal Pradesh	-	-	-	-	-	-	-
3 Assam	200	675	470	50	200	50	-
4 Bihar	-	-	-	-	-	-	-
5 Chhattisgarh	-	-	-	-	-	-	-
6 Goa	-	-	-	-	-	-	-
7 Gujarat	550	91	-	-	-	-	-
8 Haryana	-	-	-	-	-	-	-
9 Himachal Pradesh	110	187	-	125	100	-	-
10 Jammu & Kashmir	-	-	-	-	-	-	-
11 Jharkhand	-	-	-	-	-	-	-
12 Karnataka	-	-	-	500	-	-	-
13 Kerala	-	203	178	310	350	350	350
14 Madhya Pradesh	-	-	312	-	250	-	-
15 Maharashtra	-	-	25	-	-	-	-
16 Manipur	196	433	573	445	331	-	-
17 Meghalaya	-	-	65	-	65	-	-
18 Mizoram	-	37	-	-	-	-	-
19 Nagaland	-	70	27	-	100	100	100
20 Orissa	250	382	695	400	-	-	-
21 Punjab	250	305	-	150	200	-	-
22 Rajasthan	-	-	198	-	-	-	-
23 Sikkim	-	-	-	-	-	-	-
24 Tamil Nadu	-	-	-	-	-	-	-
25 Tripura	-	-	-	-	-	-	-
26 Uttaranchal	-	-	-	-	-	-	-
27 Uttar Pradesh	-	-	1	-	-	-	-
28 West Bengal	200	227	650	-	-	-	-
29 NCT Delhi	-	-	-	-	-	-	-
<b>Total</b>	<b>1,831</b>	<b>2,939</b>	<b>3,329</b>	<b>1,980</b>	<b>1,596</b>	<b>500</b>	<b>450</b>

BE : Budget Estimates RE : Revised Estimates '-' : Nil

**Note** : All figures are on a gross basis.

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



**Statement 41: 14-days Intermediate Treasury Bills Investment Outstanding**  
(As on end-March)

(Rs. crore)

States	2001-02	2002-03	2003-04	2004-05	2005-06
1	2	3	4	5	6
<b>(A) Non-Special Category</b>					
1. Andhra Pradesh	139	190	1,183	1,701	2,076
2. Bihar	91	943	299	2,845	2,848
3. Chhattisgarh	352	589	271	335	882
4. Goa	–	–	–	80	258
5. Gujarat	–	747	289	227	3,420
6. Haryana	–	149	632	1,571	3,861
7. Jharkhand	1,482	217	1,259	1,139	147
8. Karnataka	1,885	388	296	2,033	4,213
9. Kerala	–	–	–	–	147
10. Madhya Pradesh	–	27	–	200	646
11. Maharashtra	857	1,021	1,831	1,095	3,255
12. Orissa	–	–	102	653	1,722
13. Punjab	–	–	–	–	1,527
14. Rajasthan	–	–	179	930	1,805
15. Tamil Nadu	–	–	–	–	2,944
16. Uttar Pradesh	–	407	240	–	3,234
17. West Bengal	–	–	–	935	3,302
<b>Total (A)</b>	<b>4,806</b>	<b>4,678</b>	<b>6,580</b>	<b>13,744</b>	<b>36,288</b>
<b>(B) Special Category</b>					
1. Arunachal Pradesh	48	97	6	–	–
2. Assam	–	–	–	–	1,378
3. Himachal Pradesh	–	–	–	–	337
4. Manipur	–	–	–	–	138
5. Meghalaya	89	123	148	160	165
6. Mizoram	–	36	11	114	84
7. Nagaland	–	245	25	–	–
8. Tripura	–	103	8	297	476
9. Uttaranchal	–	311	77	–	118
<b>Total (B)</b>	<b>137</b>	<b>916</b>	<b>275</b>	<b>571</b>	<b>2,695</b>
<b>Grand Total (A+B)</b>	<b>4,943</b>	<b>5,594</b>	<b>6,856</b>	<b>14,314</b>	<b>38,983</b>

– : Nil

Source : As per Reserve Bank records.

**Statement 42: Expenditure\* on Education\$ - As Ratio to Aggregate Disbursements**

(Per cent)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	13.3	12.5	11.7	11.6	10.0	13.1	11.7
2. Arunachal Pradesh	6.4	13.3	12.1	9.1	10.7	10.8	8.6
3. Assam	25.5	21.9	22.4	22.3	17.3	20.8	19.2
4. Bihar	23.7	20.7	18.4	18.9	15.8	18.4	17.7
5. Chhattisgarh	13.1	12.4	11.0	10.8	12.3	13.9	13.5
6. Goa	11.9	10.5	12.0	12.1	13.9	12.6	10.2
7. Gujarat	13.6	12.7	13.5	11.2	11.5	12.6	12.8
8. Haryana	14.6	13.8	13.7	10.2	11.6	14.2	14.3
9. Himachal Pradesh	17.0	16.2	14.5	12.4	13.5	14.1	15.4
10. Jammu and Kashmir	11.1	11.6	10.9	11.1	9.7	9.3	9.4
11. Jharkhand	—	16.2	19.0	14.2	14.9	15.8	15.5
12. Karnataka	17.7	16.0	14.8	12.9	12.7	14.1	13.2
13. Kerala	20.0	19.0	17.6	15.7	16.2	16.4	17.6
14. Madhya Pradesh	16.3	12.5	12.2	9.9	8.8	9.8	12.2
15. Maharashtra	22.3	22.1	18.9	15.5	14.0	15.4	16.3
16. Manipur	20.2	13.7	13.3	13.1	15.3	15.0	12.6
17. Meghalaya	16.6	17.9	15.3	15.2	15.0	17.4	14.8
18. Mizoram	16.2	16.0	14.5	12.0	13.8	13.2	13.5
19. Nagaland	13.8	11.0	11.0	10.8	11.0	10.9	11.6
20. Orissa	15.9	14.6	14.3	12.2	12.6	13.1	12.6
21. Punjab	13.2	11.7	12.1	10.2	10.1	11.9	11.4
22. Rajasthan	18.8	18.2	15.5	14.1	13.8	17.0	16.5
23. Sikkim	14.2	8.0	7.6	11.8	8.8	10.5	9.4
24. Tamil Nadu	18.0	17.3	13.8	12.6	11.2	13.2	13.2
25. Tripura	19.3	18.6	19.2	18.3	20.0	15.2	14.9
26. Uttaranchal	21.5	21.1	20.0	17.6	18.4	16.2	15.9
27. Uttar Pradesh	16.8	16.0	14.6	9.1	12.5	15.3	15.2
28. West Bengal	17.1	16.2	15.9	11.8	14.9	13.4	15.7
29. NCT Delhi	15.1	13.7	12.1	10.9	13.1	12.9	15.2
<b>All States</b>	<b>17.4</b>	<b>16.1</b>	<b>15.0</b>	<b>12.6</b>	<b>12.7</b>	<b>14.3</b>	<b>14.4</b>
<b>All States (per cent to GDP)</b>	<b>2.9</b>	<b>2.7</b>	<b>2.6</b>	<b>2.4</b>	<b>2.3</b>	<b>2.5</b>	<b>2.4</b>

\* : Revenue Expenditure and Capital Outlay      †: Not Applicable

\$ : Also includes expenditure on Sports, Art and Culture.

Source : Budget Documents of State Governments.

**Statement 43: Expenditure\* on Medical and Public Health & Family Welfare -  
As Ratio to Aggregate Disbursements**

(Per cent)

States	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8
1. Andhra Pradesh	4.7	4.4	4.0	3.7	3.2	3.5	3.4
2. Arunachal Pradesh	5.0	4.9	4.5	3.5	4.5	3.3	3.2
3. Assam	4.7	4.2	3.7	3.5	2.9	4.3	4.9
4. Bihar	5.9	4.9	4.2	3.8	3.1	4.6	4.4
5. Chhattisgarh	4.1	4.3	4.0	3.3	3.3	3.8	4.7
6. Goa	4.4	3.8	4.0	4.5	4.7	4.9	3.7
7. Gujarat	3.4	2.8	3.2	2.7	2.8	3.1	3.2
8. Haryana	3.3	3.0	3.3	2.4	2.7	3.1	3.5
9. Himachal Pradesh	5.6	4.9	4.5	4.3	4.6	4.4	4.6
10. Jammu and Kashmir	4.9	5.5	5.2	5.5	4.9	4.5	4.7
11. Jharkhand	—	4.9	4.2	4.1	3.7	6.9	6.3
12. Karnataka	5.1	4.9	4.2	3.4	3.0	3.5	3.5
13. Kerala	5.3	5.8	4.8	4.3	4.5	5.0	4.9
14. Madhya Pradesh	5.1	4.1	4.1	3.3	3.1	3.6	3.9
15. Maharashtra	3.9	4.3	3.7	3.2	2.7	3.3	3.4
16. Manipur	4.8	3.4	2.9	3.2	2.6	2.9	3.1
17. Meghalaya	5.6	6.6	5.9	5.5	4.9	5.0	4.7
18. Mizoram	5.4	5.4	5.0	5.0	4.3	3.8	3.9
19. Nagaland	5.2	4.1	4.6	4.0	5.7	3.8	3.9
20. Orissa	4.2	3.7	3.8	3.2	4.0	4.2	3.7
21. Punjab	4.5	3.9	3.5	3.0	2.9	3.6	3.7
22. Rajasthan	5.2	5.2	4.2	4.0	3.7	4.6	4.5
23. Sikkim	3.7	2.2	2.0	2.9	2.6	2.6	2.2
24. Tamil Nadu	4.9	4.9	4.1	3.8	3.2	4.2	4.0
25. Tripura	4.0	3.7	3.8	3.4	3.5	4.8	5.1
26. Uttaranchal	3.1	4.4	3.8	3.4	3.9	4.8	5.2
27. Uttar Pradesh	4.0	3.6	3.8	2.7	3.8	5.4	6.4
28. West Bengal	5.6	5.0	4.9	3.7	4.2	4.1	4.5
29. NCT Delhi	7.2	6.7	6.3	6.0	6.6	7.1	8.4
<b>All States</b>	<b>4.7</b>	<b>4.4</b>	<b>4.1</b>	<b>3.5</b>	<b>3.5</b>	<b>4.2</b>	<b>4.4</b>
<b>All States (per cent to GDP)</b>	<b>0.77</b>	<b>0.73</b>	<b>0.69</b>	<b>0.66</b>	<b>0.63</b>	<b>0.72</b>	<b>0.74</b>

\*: Revenue Expenditure and Capital Outlay

'—': Not Applicable.

Source : Budget Documents of State Governments.

**Statement 44: Outstanding Guarantees of State Governments**  
(as on end-March)

(Rs. crore)

States	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99 #	1999-00	2000-01	2001-02	2002-03 (P)	2003-04 (P)	2004-05 (P)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Andhra Pradesh *	3,633	5,021	5,326	5,848	4,343	7,947	9,885	10,469	13,794	13,138	10,237	15,337	15,317	17,707
2. Assam	1,008	1,022	1,022	945	1,430	1,430	1,430	1,430	1,033	1,100	1,854	1,101	1,023	607
3. Bihar	1,359	1,477	1,652	73	1,184	525	525	525	1,149	1,157	997	789	899	1,166
4. Gujarat	4,514	5,190	5,387	6,501	6,519	6,602	7,274	7,299	13,450	17,301	18,723	19,001	17,624	15,683
5. Haryana *	1,264	1,526	1,856	1,811	2,362	3,749	4,119	4,119	4,315	8,209	9,174	7,684	5,869	4,380
6. Himachal Pradesh *	370	482	502	495	798	989	1,299	1,299	3,109	1,921	4,113	2,153	4,610	4,315
7. Jammu and Kashmir *	459	443	480	275	599	599	599	599	790	1,143	1,033	1,033	3,629	5,071
8. Karnataka *	3,057	2,255	3,640	3,862	4,669	4,887	6,122	6,517	9,829	12,989	11,845	13,314	14,179	17,451
9. Kerala	1,744	2,296	2,320	3,229	2,082	2,069	2,466	2,866	7,952	8,756	11,937	11,410	13,836	12,316
10. Madhya Pradesh *	677	720	1,890	287	440	3,485	3,485	3,485	9,841	10,482	9,670	9,670	9,974	9,435
11. Maharashtra	7,351	6,132	7,305	7,706	8,127	7,636	9,933	12,851	21,161	44,954	35,520	38,002	67,068	58,818
12. Orissa *	1,090	1,333	1,357	1,484	1,716	1,919	2,094	2,292	3,837	3,787	5,309	5,499	5,178	3,823
13. Punjab *	1,303	1,225	1,517	2,360	2,525	6,691	7,044	7,292	8,744	6,067	6,149	18,632	12,987	10,585
14. Rajasthan *	2,727	3,143	3,573	3,929	4,758	5,754	6,154	6,454	11,270	11,954	12,912	14,819	17,239	12,703
15. Tamil Nadu *	2,895	3,205	3,604	2,128	3,456	4,339	4,339	4,637	9,287	12,388	12,004	11,918	10,818	7,779
16. Uttar Pradesh	4,257	4,852	5,135	5,300	4,730	4,338	4,503	4,643	8,090	6,391	6,268	3,601	8,364	8,433
17. West Bengal *	2,450	2,193	2,299	2,246	2,893	2,380	2,480	2,680	4,378	6,982	7,641	10,331	11,044	14,154
<b>TOTAL</b>	<b>40,158</b>	<b>42,515</b>	<b>48,865</b>	<b>48,479</b>	<b>52,631</b>	<b>65,339</b>	<b>73,751</b>	<b>79,457</b>	<b>132,029</b>	<b>168,719</b>	<b>165,386</b>	<b>184,294</b>	<b>219,658</b>	<b>204,426</b>
<b>Per cent of GDP</b>	<b>6.1</b>	<b>5.7</b>	<b>5.7</b>	<b>4.8</b>	<b>4.4</b>	<b>4.8</b>	<b>4.8</b>	<b>4.6</b>	<b>6.7</b>	<b>8.0</b>	<b>7.2</b>	<b>7.5</b>	<b>8.0</b>	<b>6.5</b>

P : Provisional \* : Outstanding guarantees for the year 1991-92 to 1996-97 include principal and interest components.

# : Data pertains to April to September

Source : Information received from State Governments and also Budget Documents of State Governments.

## Statement 45: Expenditure on Wages and Salary

(Rs. crore)

States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1. Andhra Pradesh	2,048 (37.2)	2,470 (38.3)	2,732 (38.0)	3,083 (38.5)	3,622 (38.1)	3,773 (35.5)	4,219 (29.3)	4,768 (32.8)	5,936 (35.0)	6,668 (37.0)	7,612 (33.0)	7,791 (31.5)	8,108 (31.1)	8,718 (29.2)	8,825 (28.2)	11,129 (29.8)	12,058 (26.6)
2. Bihar \$	2,410 (49.3)	2,640 (46.0)	3,024 (46.0)	3,262 (44.6)	3,448 (44.6)	3,833 (45.3)	4,047 (49.0)	4,561 (50.9)	5,321 (50.1)	6,686 (41.5)	7,129 (49.7)	5,276 (42.0)	5,073 (36.2)	5,020 (34.3)	5,005 (34.2)	7,372 (38.3)	7,831 (36.0)
3. Chhattisgarh	—	—	—	—	—	—	—	—	—	—	—	1,806 (36.8)	1,841 (33.3)	1,937 (29.3)	2,103 (29.6)	2,589 (30.1)	3,043 (31.7)
4. Gujarat	636 (15.6)	765 (14.6)	890 (14.3)	917 (13.2)	1,049 (13.9)	1,299 (14.8)	1,345 (13.1)	1,547 (12.7)	2,124 (13.6)	2,116 (12.1)	2,229 (10.1)	2,310 (10.2)	2,460 (11.5)	2,548 (11.6)	—	—	—
5. Haryana	687 (35.5)	774 (34.0)	881 (37.0)	980 (28.8)	1,171 (18.7)	1,369 (25.5)	1,597 (23.6)	1,827 (27.6)	2,703 (38.5)	2,627 (37.8)	2,687 (37.4)	2,920 (33.7)	3,156 (33.8)	3,143 (31.1)	3,455 (30.3)	3,946 (29.8)	4,274 (30.4)
6. Himachal Pradesh	—	—	—	—	646 (40.0)	769 (40.4)	879 (40.9)	1,053 (39.0)	1,412 (42.3)	1,578 (41.3)	1,683 (38.5)	1,877 (41.0)	2,062 (40.1)	2,148 (38.4)	2,198 (37.9)	2,411 (37.5)	2,459 (36.3)
7. Karnataka @	1,289 (32.5)	1,431 (28.9)	1,657 (29.6)	1,941 (31.3)	2,213 (30.5)	2,481 (29.2)	2,871 (28.1)	3,365 (30.9)	3,810 (30.6)	4,576 (30.0)	4,630 (27.7)	5,030 (27.0)	4,941 (26.3)	5,323 (25.0)	5,392 (21.6)	5,932 (20.8)	7,186 (20.9)
8. Kerala	1,683 (59.6)	1,384 (43.0)	1,419 (38.8)	1,836 (42.8)	2,194 (43.3)	2,230 (38.3)	2,617 (38.5)	2,842 (34.5)	3,298 (35.7)	4,566 (39.5)	4,561 (38.4)	4,263 (36.6)	4,745 (32.2)	5,136 (33.1)	5,417 (31.6)	5,682 (26.9)	8,141 (33.2)
9. Madhya Pradesh	—	2,461 (45.4)	2,638 (42.8)	3,048 (40.5)	3,308 (42.4)	3,815 (41.8)	4,257 (37.1)	4,795 (40.9)	6,440 (45.3)	7,012 (43.5)	6,015 (40.1)	4,934 (34.3)	5,310 (36.5)	4,987 (26.6)	6,200 (34.4)	6,504 (30.4)	7,176 (31.9)
10. Maharashtra	3,848 (44.0)	4,908 (48.8)	5,548 (48.0)	6,216 (47.4)	6,837 (46.2)	7,899 (46.0)	8,890 (42.6)	10,074 (44.0)	11,125 (43.4)	16,089 (54.5)	18,188 (48.6)	18,475 (48.3)	18,499 (45.7)	19,627 (46.0)	20,678 (40.5)	23,593 (44.0)	24,729 (42.0)
11. Mizoram	89 (29.3)	104 (32.4)	127 (34.1)	147 (35.1)	172 (37.1)	204 (36.0)	240 (38.7)	262 (39.6)	280 (40.5)	393 (43.9)	443 (43.4)	480 (42.6)	494 (43.7)	514 (39.9)	562 (40.3)	606 (35.6)	163 (10.5)
12. Manipur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	878 (42.6)	753 (37.7)
13. Orissa	906 (41.4)	991 (37.6)	1,157 (38.0)	1,274 (36.6)	1,427 (35.4)	1,798 (38.3)	2,209 (43.2)	2,814 (50.8)	3,091 (45.3)	3,741 (44.2)	3,569 (40.4)	3,511 (35.5)	3,610 (36.0)	4,068 (37.5)	3,742 (30.2)	4,149 (28.3)	4,142 (26.0)
14. Rajasthan	—	—	—	—	—	—	3,089 (36.7)	3,395 (37.8)	4,737 (40.9)	5,043 (37.6)	5,101 (33.9)	5,298 (33.2)	5,282 (31.0)	5,745 (30.5)	6,081 (30.5)	6,840 (31.6)	7,376 (30.7)
15. Tamil Nadu	2,350 (41.6)	2,530 (29.1)	2,869 (33.6)	3,235 (36.9)	3,603 (37.4)	4,136 (37.9)	4,818 (36.9)	5,559 (37.2)	7,469 (42.2)	8,295 (40.0)	8,251 (37.9)	8,262 (38.3)	7,980 (31.1)	7,966 (31.5)	8,507 (29.2)	9,556 (28.7)	12,102 (30.4)
16. Tripura @	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,239 (48.4)	1,353 (49.0)
17. Uttar Pradesh	2,569 (26.9)	2,585 (24.9)	3,291 (25.9)	3,492 (26.3)	3,628 (23.6)	4,066 (23.2)	4,670 (24.3)	6,033 (27.2)	6,389 (24.5)	7,054 (24.5)	7,420 (23.9)	6,703 (21.1)	7,154 (21.7)	7,778 (15.5)	8,145 (18.3)	9,884 (19.8)	11,571 (21.0)
18. West Bengal	—	—	—	—	—	—	—	5,386 (47.6)	7,098 (49.8)	9,842 (50.5)	9,600 (43.4)	9,297 (39.7)	9,270 (40.0)	9,451 (36.7)	9,801 (34.8)	10,769 (32.4)	11,699 (33.4)
19. NCT Delhi #	—	—	—	—	—	—	—	761 (32.8)	962 (33.9)	1,012 (28.7)	1,064 (28.8)	1,106 (21.9)	1,172 (25.5)	1,275 (25.1)	1,441 (24.7)	1,630 (22.7)	1,840 (24.4)
<b>Total</b>	<b>18,515 (37.3)</b>	<b>23,042 (35.2)</b>	<b>26,234 (35.5)</b>	<b>29,431 (35.6)</b>	<b>33,317 (34.3)</b>	<b>37,673 (34.4)</b>	<b>45,746 (33.3)</b>	<b>59,044 (35.9)</b>	<b>72,196 (37.0)</b>	<b>87,297 (37.9)</b>	<b>90,181 (35.3)</b>	<b>89,340 (33.1)</b>	<b>91,159 (32.0)</b>	<b>95,387 (29.4)</b>	<b>97,552 (30.2)</b>	<b>114,711 (30.5)</b>	<b>127,896 (30.3)</b>

BE : Budget Estimates      RE : Revised Estimates      — : Not available

\$ : Figures since 2001-02 relate to bifurcated Bihar. Data relate to salary expenditure.

@ : Relates to salary expenditure.

# : Figures since 1999-2000 relate to compensation of employees.

**Notes :** 1. Figures in brackets are percentage to total revenue expenditure of the respective State Governments.

2. Figures for Chhattisgarh from 2001-02 to 2003-04 relate to salary expenditure whereas from 2004-05 onwards relate to wages and salary.

**Source :** Information received from these States and also Budget Documents of State Governments.

**Statement 46: Expenditure on Operation & Maintenance**

(Rs. crore)

States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1. Andhra Pradesh	576 (10.5)	722 (11.2)	746 (10.4)	871 (10.9)	810 (8.5)	911 (8.6)	1,103 (7.7)	1,085 (7.5)	1,427 (8.4)	1,395 (7.7)	2,305 (10.0)	2,602 (10.5)	2,811 (10.8)	3,436 (11.5)	3,624 (11.6)	3,721 (10.0)	4,480 (9.9)
2. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	-	125 (2.5)	221 (4.0)	212 (3.2)	395 (5.6)	653 (7.6)	1,003 (10.5)
3. Gujarat	193 (4.7)	259 (4.9)	640 (10.3)	356 (5.1)	373 (4.9)	425 (4.8)	403 (3.9)	794 (6.5)	433 (2.8)	483 (2.8)	1,224 (5.6)	909 (4.0)	1,419 (6.6)	2,162 (9.8)	-	-	-
4. Haryana	86 (4.4)	88 (3.9)	99 (4.2)	115 (3.4)	135 (2.1)	158 (3.0)	171 (2.5)	208 (3.1)	191 (2.7)	254 (3.7)	220 (3.1)	259 (3.0)	318 (3.4)	414 (4.1)	349 (3.1)	477 (3.6)	638 (4.5)
5. Himachal Pradesh \$	-	-	-	-	204 (12.6)	208 (10.9)	228 (10.6)	271 (10.0)	355 (10.6)	364 (9.5)	401 (9.2)	297 (6.5)	268 (5.2)	379 (6.8)	349 (6.0)	466 (7.2)	647 (9.5)
6. Karnataka	11 (0.3)	14 (0.3)	9 (0.2)	12 (0.2)	16 (0.2)	15 (0.2)	14 (0.1)	15 (0.1)	16 (0.1)	33 (0.2)	49 (0.3)	93 (0.5)	89 (0.5)	253 (1.2)	276 (1.1)	437 (1.5)	789 (2.3)
7. Kerala @	-	-	-	-	-	-	-	254 (3.1)	236 (2.6)	272 (2.3)	248 (2.1)	291 (2.5)	347 (2.4)	354 (2.3)	434 (2.5)	504 (2.4)	606 (2.5)
8. Madhya Pradesh \$	-	268 (4.9)	291 (5.4)	342 (5.5)	339 (4.5)	367 (4.7)	414 (4.5)	436 (3.8)	418 (3.6)	410 (2.9)	371 (2.3)	366 (2.4)	311 (2.2)	204 (1.4)	246 (1.3)	281 (1.6)	425 (2.0)
9. Maharashtra *	3,194 (36.5)	3,079 (30.6)	3,817 (33.1)	3,552 (27.1)	3,864 (26.1)	4,266 (24.9)	5,690 (27.3)	6,461 (28.2)	7,029 (27.4)	6,675 (22.6)	6,877 (18.4)	7,143 (18.7)	8,257 (20.4)	8,792 (20.6)	11,833 (23.2)	16,058 (29.9)	15,180 (25.8)
10. Mizoram	17 (5.6)	21 (6.5)	26 (6.9)	30 (7.1)	32 (7.0)	25 (4.4)	46 (7.4)	49 (7.5)	43 (6.2)	48 (5.3)	58 (5.7)	60 (5.3)	136 (12.0)	159 (12.3)	139 (10.0)	194 (11.4)	119 (7.7)
11. Orissa	97 (4.4)	106 (4.0)	156 (5.1)	176 (5.1)	199 (4.9)	223 (4.7)	261 (5.1)	260 (4.7)	262 (3.8)	320 (3.8)	363 (4.1)	341 (3.5)	350 (3.5)	339 (3.1)	484 (3.9)	635 (4.3)	1,162 (7.3)
12. Rajasthan	-	-	-	-	-	-	-	-	1,380 (11.9)	1,493 (11.1)	1,587 (10.6)	1,702 (10.7)	2,233 (13.1)	2,271 (12.0)	2,447 (12.3)	2,520 (11.7)	3,084 (26.6)
13. Tamil Nadu	915 (16.2)	1,109 (12.8)	1,146 (13.4)	1,268 (14.5)	1,415 (14.7)	1,498 (13.7)	1,728 (13.2)	1,816 (12.1)	1,941 (11.0)	1,815 (8.8)	1,867 (8.6)	1,683 (7.8)	2,144 (8.3)	2,472 (9.8)	3,159 (10.8)	4,204 (12.6)	4,000 (10.0)
14. Uttar Pradesh	1,832 (19.2)	1,637 (15.7)	2,353 (18.5)	2,317 (17.4)	3,199 (20.8)	3,272 (18.6)	2,584 (13.5)	2,478 (11.2)	3,043 (11.7)	2,718 (9.5)	1,596 (5.1)	2,468 (7.8)	1,663 (5.0)	1,252 (2.5)	2,209 (5.0)	2,562 (5.1)	3,455 (6.3)
15. West Bengal	-	-	-	-	-	-	-	745 (6.6)	937 (6.6)	1,242 (6.4)	1,580 (7.1)	1,420 (6.1)	1,015 (4.4)	1,068 (4.1)	1,232 (4.4)	1,800 (5.4)	2,696 (7.7)
16. NCT Delhi #	-	-	-	-	-	-	-	94 (4.1)	104 (3.7)	116 (3.3)	138 (3.7)	129 (2.6)	135 (2.9)	141 (2.8)	164 (2.8)	186 (2.6)	199 (2.6)
<b>Total</b>	<b>6,922 (16.5)</b>	<b>7,302 (12.9)</b>	<b>9,281 (14.6)</b>	<b>9,037 (12.7)</b>	<b>10,585 (12.5)</b>	<b>11,368 (11.9)</b>	<b>12,642 (11.1)</b>	<b>14,966 (10.2)</b>	<b>17,814 (9.7)</b>	<b>17,639 (8.2)</b>	<b>18,885 (7.8)</b>	<b>19,889 (7.7)</b>	<b>21,715 (8.0)</b>	<b>23,908 (7.7)</b>	<b>27,339 (8.9)</b>	<b>34,698 (9.9)</b>	<b>38,482 (9.7)</b>

BE : Budget Estimates RE: Revised Estimates - : Not available

\$ : Relates to maintenance.

@ : Includes Travel Expenses, Office Expenses, Rent, Minor Works, Machinery & Equipment, Materials & Supplies, Maintenance, Motor Vehicles, fuel charges & other charges.

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

# : Data relate to repair and maintenance.

**Note** : Figures in brackets are percentage to total revenue expenditure of the respective State Governments.

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

**Statement 47: Debt Waiver to State Governments under Eleventh Finance Commission (EFC)  
and Twelfth Finance Commission (TFC)**

(Rs. crore)

States	General Debt Relief under EFC	Debt Waiver under TFC (as on July 31, 2006)
	Amount	Amount
1	2	3
1. Andhra Pradesh	78	—
2. Arunachal Pradesh	2	—
3. Assam	—	—
4. Bihar	65	—
5. Chhattisgarh	—	93
6. Goa	—	—
7. Gujarat	—	316
8. Haryana	74	97
9. Himachal Pradesh	—	—
10. Jammu and Kashmir	—	—
11. Jharkhand	—	—
12. Karnataka	5	358
13. Kerala	—	—
14. Madhya Pradesh	37	363
15. Maharashtra	—	—
16. Manipur	2	—
17. Meghalaya	—	—
18. Mizoram	—	—
19. Nagaland	—	—
20. Orissa	—	382
21. Punjab	132	—
22. Rajasthan	30	309
23. Sikkim	—	—
24. Tamil Nadu	137	263
25. Tripura	—	—
26. Uttaranchal	—	—
27. Uttar Pradesh	—	1,064
28. West Bengal	—	—
29. NCT Delhi	—	—
<b>Total</b>	<b>563</b>	<b>3,245</b>

— : Nil

Source : Ministry of Finance, Government of India.

**Statement 48: Repayment of Central Loans and Interest Relief during 2005-06 -  
On account of consolidation of Central loans released up to March 31, 2004**

(Rs. crore)

States	Outstanding Balance (as on April 1, 2005)	As per existing Terms & Conditions			After Consolidation of Loans			Relief during 2005-06		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1	2	3	4	5	6	7	8	9	10	11
1. Andhra Pradesh	14,062	690	1,608	2,298	703	1,055	1,758	-13	553	540
2. Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-
3. Assam	2,108	264	230	494	105	158	264	159	72	231
4. Bihar	7,694	450	883	1,333	385	577	962	66	306	372
5. Chhattisgarh	1,865	109	211	321	93	140	233	16	71	88
6. Goa	-	-	-	-	-	-	-	-	-	-
7. Gujarat	9,437	505	1,085	1,590	472	708	1,180	33	378	410
8. Haryana	1,933	135	222	357	97	145	242	38	77	115
9. Himachal Pradesh	906	57	105	162	45	68	113	11	37	48
10. Jammu and Kashmir	-	-	-	-	-	-	-	-	-	-
11. Jharkhand	-	-	-	-	-	-	-	-	-	-
12. Karnataka	7,167	371	830	1,200	358	537	896	12	292	304
13. Kerala	4,177	251	482	733	209	313	522	42	168	211
14. Madhya Pradesh	7,261	369	832	1,201	363	545	908	6	287	293
15. Maharashtra	6,799	528	781	1,309	340	510	850	188	271	459
16. Manipur	751	142	86	228	38	56	94	105	30	134
17. Meghalaya	-	-	-	-	-	-	-	-	-	-
18. Mizoram	-	-	-	-	-	-	-	-	-	-
19. Nagaland	-	-	-	-	-	-	-	-	-	-
20. Orissa	7,638	613	887	1,501	382	573	955	231	314	546
21. Punjab	3,068	201	361	562	153	230	383	48	131	179
22. Rajasthan	6,174	468	687	1,156	309	463	772	160	224	384
23. Sikkim	-	-	-	-	-	-	-	-	-	-
24. Tamil Nadu	5,266	320	613	933	263	395	658	57	218	275
25. Tripura	445	23	53	76	22	33	56	1	19	20
26. Uttaranchal*	266	9	31	40	13	20	33	-4	12	7
27. Uttar Pradesh	21,278	1,236	2,594	3,830	1,064	1,596	2,660	172	998	1,170
28. West Bengal	-	-	-	-	-	-	-	-	-	-
29. NCT Delhi	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>108,294</b>	<b>6,742</b>	<b>12,582</b>	<b>19,324</b>	<b>5,415</b>	<b>8,122</b>	<b>13,537</b>	<b>1,327</b>	<b>4,459</b>	<b>5,787</b>

\* : Recommended for Consolidation

'-' : Not available

Source : Ministry of Finance, Government of India.



## Statement 49: Social Sector Expenditure\*

(Rs. crore)

States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1. Andhra Pradesh	2,741	3,121	3,662	3,919	4,265	5,507	6,284	6,759	8,927	8,831	10,006	10,876	11,179	13,367	13,821	16,784	21,276
2. Arunachal Pradesh	128	137	172	198	217	263	317	334	332	372	325	449	421	620	650	729	492
3. Assam	932	1,113	1,138	1,397	1,538	1,815	1,708	1,892	2,151	2,640	3,077	3,035	3,233	3,709	4,775	6,795	7,613
4. Bihar	2,381	3,073	3,143	3,434	3,524	3,796	4,014	4,375	5,354	8,338	7,408	5,783	6,466	7,023	6,117	9,523	11,061
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	968	2,435	2,820	3,244	3,635	5,145	5,487
6. Goa	162	181	192	216	223	257	292	350	415	470	518	543	626	686	798	930	1,120
7. Gujarat	1,993	2,344	2,456	2,844	3,273	3,666	4,068	4,953	6,609	7,571	9,681	9,029	8,177	8,992	10,127	11,256	11,288
8. Haryana	776	781	955	1,093	1,304	1,698	1,628	1,829	2,474	2,572	3,387	3,675	2,810	2,818	3,497	4,869	5,225
9. Himachal Pradesh	444	495	581	621	731	881	994	1,242	1,553	1,701	1,963	1,912	1,973	2,348	2,328	2,647	2,697
10. Jammu and Kashmir	600	732	887	901	1,047	1,223	1,393	1,623	1,496	1,726	2,044	2,321	2,518	2,493	3,104	4,030	4,004
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	3,727	4,904	4,320	5,127	6,156	7,391
12. Karnataka	1,842	2,299	2,557	3,063	3,449	3,995	4,526	4,886	5,851	6,803	7,541	7,642	7,570	8,315	9,764	12,111	14,522
13. Kerala	1,477	1,594	1,791	2,061	2,387	2,691	3,215	4,239	4,660	5,432	5,242	4,932	6,338	5,924	7,344	9,631	9,731
14. Madhya Pradesh	2,439	2,664	3,020	3,508	3,854	4,416	5,267	5,622	6,887	7,417	7,153	6,007	7,158	6,787	7,268	9,613	10,551
15. Maharashtra	3,792	4,601	5,561	6,204	6,723	8,361	9,195	10,609	11,407	12,844	15,429	15,452	15,704	18,877	20,433	26,140	24,864
16. Manipur	151	185	196	210	241	307	384	416	391	605	449	550	562	603	873	995	963
17. Meghalaya	160	189	198	238	216	288	314	338	390	502	578	565	570	640	741	915	980
18. Mizoram	153	173	200	212	239	292	343	320	379	506	505	542	562	652	647	775	625
19. Nagaland	182	179	224	269	299	364	353	370	415	479	585	544	567	644	629	889	862
20. Orissa	1,113	1,310	1,492	1,747	1,864	2,188	2,467	2,636	3,246	4,889	4,065	4,122	4,210	4,360	4,598	6,026	6,053
21. Punjab	957	1,099	1,058	1,335	1,565	1,767	1,231	2,242	3,054	2,724	3,887	3,730	2,990	3,525	3,747	4,859	5,871
22. Rajasthan	1,866	2,036	2,393	2,783	3,291	3,912	4,324	4,697	5,953	6,377	7,224	7,730	8,032	9,228	9,845	11,331	12,853
23. Sikkim	61	73	81	90	101	151	166	188	254	245	259	314	348	406	479	564	603
24. Tamil Nadu	2,985	3,433	3,929	4,251	4,550	5,145	6,210	6,654	8,153	8,862	9,618	9,190	9,662	11,586	13,617	15,125	17,276
25. Tripura	264	286	261	324	383	429	517	594	673	776	896	968	974	963	1,121	1,378	1,371
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	355	1,320	1,708	2,027	2,327	3,443	4,130
27. Uttar Pradesh	4,711	4,443	5,573	5,212	6,031	6,466	7,693	9,080	10,477	11,669	12,135	12,279	13,103	12,999	16,932	21,618	24,514
28. West Bengal	2,824	2,716	2,747	3,323	3,827	4,097	4,991	5,180	6,626	9,338	9,623	9,581	8,463	9,008	9,732	12,657	14,486
29. NCT Delhi	-	-	-	386	1,155	1,365	1,714	2,043	2,245	2,461	3,000	2,989	3,492	3,465	4,267	5,092	5,307
<b>All States</b>	<b>35,132</b>	<b>39,255</b>	<b>44,468</b>	<b>49,837</b>	<b>56,298</b>	<b>65,341</b>	<b>73,610</b>	<b>83,471</b>	<b>1,00,372</b>	<b>1,16,152</b>	<b>1,27,920</b>	<b>1,32,242</b>	<b>1,37,140</b>	<b>1,49,629</b>	<b>1,68,344</b>	<b>2,12,026</b>	<b>2,33,217</b>

‘-’ Not applicable

\* : Includes expenditure on social services, Rural Development, Food Storage and Warehousing under revenue expenditure, capital outlay and loans and advances by the State Governments.

Source : Budget Documents of State Governments.

## Statement 50: Social Sector Expenditure\* to Total Expenditure

(Per cent)

States	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 (RE)	2006-07 (BE)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1. Andhra Pradesh	41.7	40.2	40.8	37.2	34.2	38.5	38.6	38.1	40.7	38.8	35.6	35.0	32.5	33.3	29.3	34.5	35.1
2. Arunachal Pradesh	32.1	31.0	34.1	34.4	31.5	32.8	35.6	34.3	33.1	33.9	26.9	32.5	30.9	28.3	31.2	30.3	20.6
3. Assam	34.7	40.3	36.3	38.6	38.5	41.3	40.0	37.7	41.3	37.3	40.3	35.5	36.2	35.0	32.4	37.7	38.6
4. Bihar	38.3	45.2	40.6	40.7	41.2	40.3	42.7	42.8	44.0	42.7	43.7	38.9	36.4	36.7	30.5	37.8	39.2
5. Chhattisgarh	-	-	-	-	-	-	-	-	-	-	50.5	43.3	41.3	36.2	37.7	46.2	43.5
6. Goa	40.9	38.8	38.6	38.7	37.1	27.2	30.8	27.6	28.5	29.1	26.4	23.1	26.1	28.4	31.4	31.3	28.0
7. Gujarat	36.4	33.9	30.8	33.8	34.5	33.9	32.3	33.3	34.5	35.3	35.6	35.2	30.4	27.3	29.0	32.9	31.6
8. Haryana	32.4	28.6	32.3	26.6	18.9	27.7	20.8	23.4	28.8	30.8	37.0	34.3	26.6	18.6	24.2	32.2	31.9
9. Himachal Pradesh	39.7	21.1	40.1	36.7	36.4	37.5	37.7	36.0	37.3	36.1	36.9	33.7	29.8	29.0	29.0	30.8	31.6
10. Jammu and Kashmir	29.7	32.0	38.2	34.7	31.4	34.2	34.6	33.2	25.6	24.3	26.1	28.8	28.8	28.3	27.9	29.9	28.2
11. Jharkhand	-	-	-	-	-	-	-	-	-	-	-	47.0	50.0	44.4	44.1	45.9	48.0
12. Karnataka	37.0	36.8	36.0	37.9	38.9	38.4	37.8	38.8	39.3	38.2	38.3	34.8	31.4	28.4	28.5	34.3	34.5
13. Kerala	43.7	39.8	41.1	40.1	40.1	38.9	40.5	43.2	43.9	42.1	39.9	37.6	37.4	30.0	36.2	40.5	34.5
14. Madhya Pradesh	41.3	40.1	39.4	39.5	41.4	41.7	40.2	39.5	43.1	41.3	42.3	35.4	37.7	28.4	24.7	32.2	35.7
15. Maharashtra	35.2	38.2	39.7	38.8	33.6	39.1	36.8	38.3	37.6	33.6	36.6	36.4	33.3	30.9	28.1	36.7	35.5
16. Manipur	33.4	34.6	23.8	32.9	35.6	37.9	37.9	36.7	35.1	34.0	32.5	26.0	26.0	26.0	33.6	33.9	30.3
17. Meghalaya	39.3	38.3	36.4	34.9	36.8	37.0	40.0	39.7	38.7	42.0	40.6	40.5	35.9	36.2	35.8	39.6	37.1
18. Mizoram	30.6	41.8	40.9	40.7	40.3	40.8	42.4	36.8	42.4	43.6	43.0	40.7	40.0	35.7	35.6	33.7	32.8
19. Nagaland	33.0	27.6	26.2	28.9	33.0	35.0	32.2	30.0	27.9	32.1	34.0	26.9	29.6	27.0	27.6	28.7	27.6
20. Orissa	36.5	36.0	38.1	39.2	37.4	39.3	39.1	38.5	37.6	48.3	36.8	34.2	31.7	28.0	28.9	33.8	31.8
21. Punjab	28.1	21.9	25.1	25.6	20.9	25.2	16.3	23.7	27.9	22.7	27.6	23.8	17.2	17.3	17.8	21.7	23.2
22. Rajasthan	39.5	35.0	37.7	37.5	39.1	35.9	39.4	37.0	41.6	39.2	41.3	40.7	37.3	35.7	34.1	40.6	42.0
23. Sikkim	33.3	32.2	32.4	34.4	16.8	15.2	13.4	13.5	15.7	15.1	27.3	16.5	16.3	27.5	22.2	24.1	24.3
24. Tamil Nadu	45.1	35.8	40.3	42.2	39.8	41.1	40.3	38.4	41.0	39.2	39.4	37.0	32.0	34.3	32.6	37.1	34.5
25. Tripura	43.1	42.3	39.8	41.2	43.5	43.4	43.8	44.0	43.9	43.8	42.0	39.3	38.4	34.8	37.6	34.4	33.1
26. Uttaranchal	-	-	-	-	-	-	-	-	-	-	32.0	40.0	35.2	32.7	36.6	38.2	38.9
27. Uttar Pradesh	38.5	33.5	34.5	32.0	28.6	31.1	33.4	34.1	33.3	33.7	33.1	32.2	31.1	18.7	28.6	34.8	34.4
28. West Bengal	46.9	43.9	41.3	41.7	41.2	39.0	38.3	38.2	38.6	41.2	36.0	34.1	30.5	23.4	29.1	29.2	33.9
29. NCT Delhi	-	-	-	48.2	48.0	46.3	48.8	48.5	45.4	41.6	40.8	34.6	34.2	29.6	33.1	36.4	39.8
<b>All States</b>	<b>38.6</b>	<b>36.4</b>	<b>37.3</b>	<b>37.0</b>	<b>34.8</b>	<b>36.8</b>	<b>36.3</b>	<b>36.6</b>	<b>37.7</b>	<b>37.0</b>	<b>36.9</b>	<b>35.0</b>	<b>32.6</b>	<b>28.4</b>	<b>29.7</b>	<b>34.9</b>	<b>34.9</b>

‘-’ Not applicable

\* : Includes expenditure on social services, Rural Development, Food Storage and Warehousing under revenue expenditure, capital outlay and loans and advances by the State Governments.

Source: Budget Documents of State Governments.

## Appendix I : Revenue Receipts of Individual States

(Rs. Lakh)

Items	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>2,874,951</b>	<b>3,597,653</b>	<b>3,627,072</b>	<b>4,433,117</b>	<b>150,184</b>	<b>147,452</b>	<b>192,467</b>	<b>199,999</b>
<b>I. TAX REVENUE (A+B)</b>	<b>2,231,301</b>	<b>2,666,895</b>	<b>2,677,364</b>	<b>3,170,675</b>	<b>24,206</b>	<b>35,699</b>	<b>36,998</b>	<b>33,649</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>1,625,450</b>	<b>1,998,079</b>	<b>1,978,335</b>	<b>2,366,792</b>	<b>4,949</b>	<b>12,830</b>	<b>9,629</b>	<b>6,280</b>
<b>1. Taxes on Income (i+ii)</b>	<b>18,021</b>	<b>30,000</b>	<b>30,000</b>	<b>33,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	18,021	30,000	30,000	33,000	–	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>142,441</b>	<b>165,379</b>	<b>194,248</b>	<b>239,348</b>	<b>123</b>	<b>280</b>	<b>4,894</b>	<b>220</b>
i) Land Revenue	3,359	12,748	12,748	12,848	77	220	100	150
ii) Stamps and Registration fees	138,791	151,131	180,000	225,000	46	60	1,019	70
iii) Urban Immovable Property Tax	291	1,500	1,500	1,500	–	–	3,775	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>1,464,988</b>	<b>1,802,700</b>	<b>1,754,087</b>	<b>2,094,444</b>	<b>4,826</b>	<b>12,550</b>	<b>4,735</b>	<b>6,060</b>
i) Sales Tax (a to f)	1,104,060	1,315,616	1,270,616	1,546,533	2,825	8,000	3,500	4,000
a) State Sales Tax	996,878	1,183,200	1,138,200	1,403,200	2,825	8,000	3,500	4,000
b) Central Sales Tax	105,196	130,506	130,506	139,106	–	–	–	–
c) Sales Tax on Motor Spirit and Lubricants	–	4	4	28	–	–	–	–
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	14	22	22	1,000	–	–	–	–
f) Other Receipts	1,972	1,884	1,884	3,199	–	–	–	–
ii) State Excise	209,267	285,118	285,118	325,000	1,779	1,800	1,000	1,800
iii) Taxes on Vehicles	116,864	161,217	156,217	177,700	221	250	235	260
iv) Taxes on Goods and Passengers	6,559	5,500	6,887	7,231	–	–	–	–
v) Taxes and Duties on Electricity	13,758	15,870	15,870	16,664	1	–	–	–
vi) Entertainment Tax	8,375	9,408	9,408	10,349	–	–	–	–
vii) Other Taxes and Duties	6,105	9,971	9,971	10,967	–	2,500	–	–
<b>B. Share in Central Taxes</b>	<b>605,851</b>	<b>668,816</b>	<b>699,029</b>	<b>803,883</b>	<b>19,257</b>	<b>22,869</b>	<b>27,369</b>	<b>27,369</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>643,649</b>	<b>930,758</b>	<b>949,708</b>	<b>1,262,441</b>	<b>125,978</b>	<b>111,753</b>	<b>155,468</b>	<b>166,350</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>375,557</b>	<b>440,348</b>	<b>457,072</b>	<b>524,006</b>	<b>17,020</b>	<b>22,486</b>	<b>22,441</b>	<b>18,749</b>
<b>1. Interest Receipts</b>	<b>171,044</b>	<b>203,143</b>	<b>216,665</b>	<b>263,321</b>	<b>507</b>	<b>855</b>	<b>400</b>	<b>450</b>
<b>2. Dividends and Profits</b>	<b>4,549</b>	<b>5,521</b>	<b>5,521</b>	<b>5,797</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>3. General Services</b>	<b>43,594</b>	<b>26,713</b>	<b>26,589</b>	<b>29,439</b>	<b>1,376</b>	<b>2,393</b>	<b>3,546</b>	<b>1,095</b>
<i>of which: State lotteries</i>	–	–	–	–	–	–	–	–
<b>4. Social Services ( i to ix )</b>	<b>12,821</b>	<b>21,035</b>	<b>15,547</b>	<b>16,182</b>	<b>423</b>	<b>659</b>	<b>443</b>	<b>486</b>
i) Education, Sports, Art and Culture	6,914	12,421	6,933	7,175	68	170	72	73
ii) Medical and Public Health	2,888	4,166	4,166	4,375	18	40	40	40
iii) Family Welfare	149	2	2	2	–	–	–	–

See 'Notes to Appendix I'.

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

(Rs. Lakh)

Items	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	136	210	210	221	7	13	8	9
v) Urban Development	15	1,130	1,130	1,187	208	270	200	200
vi) Labour and Employment	1,551	1,507	1,507	1,542	1	2	2	3
vii) Social Security and Welfare	99	179	179	188	10	13	10	10
viii) Water Supply and Sanitation	652	954	954	1,002	107	150	110	150
ix) Others	417	466	466	490	4	1	1	1
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>143,549</b>	<b>183,936</b>	<b>192,750</b>	<b>209,267</b>	<b>14,714</b>	<b>18,579</b>	<b>18,052</b>	<b>16,718</b>
i) Crop Husbandry	401	785	785	824	128	230	132	135
ii) Animal Husbandry	174	116	116	122	50	110	50	50
iii) Fisheries	-107	173	182	182	8	15	15	17
iv) Forestry and Wildlife	12,169	12,600	12,600	13,860	1,053	1,200	1,200	1,200
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	2,116	3,203	3,203	3,363	10	14	14	15
vii) Other Agricultural Programmes	4	6	6	6	9	17	55	56
viii) Major and Medium Irrigation projects	5,627	5,259	5,908	6,203	—	—	—	—
ix) Minor Irrigations	583	181	619	626	69	—	—	—
x) Power	2,515	5,000	2,641	2,473	8,365	12,286	12,767	11,400
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	142	182	182	191	153	60	60	40
xiii) Industries@	87,310	105,520	115,088	126,592	2,840	2,215	1,515	1,515
xiv) Ports and Light Houses	5,805	6,827	6,827	7,169	—	—	—	—
xv) Road Transport	—	—	—	—	717	953	969	1,018
xvi) Tourism	367	1,465	1,465	1,538	20	26	14	18
xvii) Others*	26,443	42,619	43,128	46,118	1,292	1,453	1,261	1,254
<b>D. Grants from the Centre (1 to 5)</b>	<b>268,092</b>	<b>490,410</b>	<b>492,636</b>	<b>738,435</b>	<b>108,958</b>	<b>89,267</b>	<b>133,027</b>	<b>147,601</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	133,442	230,460	162,549	274,843	61,388	60,060	78,453	92,262
2. Central Plan Schemes	7,034	102,561	110,234	184,568	1,260	—	—	—
3. Centrally Sponsored Schemes	81,769	92,091	97,596	146,364	12,933	900	19,381	19,381
4. NEC/ Special Plan Scheme	—	—	—	—	3,413	720	3,316	3,316
5. Non-Plan Grants (a to c)	45,847	65,298	122,257	132,660	29,964	27,587	31,877	32,642
a) Statutory Grants	11,610	34,303	39,220	51,720	24,969	21,128	27,144	28,838
b) Grants for relief on account of Natural Calamities	18,056	18,056	25,806	27,096	2,005	1,150	2,123	2,184
c) Others	16,181	12,939	57,231	53,844	2,990	5,309	2,610	1,620

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

(Rs. Lakh)

Items	ASSAM				BIHAR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>993,727</b>	<b>1,331,469</b>	<b>1,428,504</b>	<b>1,566,145</b>	<b>1,571,415</b>	<b>1,912,896</b>	<b>1,911,587</b>	<b>2,239,079</b>
<b>I. TAX REVENUE (A+B)</b>	<b>529,765</b>	<b>627,254</b>	<b>644,008</b>	<b>750,168</b>	<b>1,246,452</b>	<b>1,446,411</b>	<b>1,441,411</b>	<b>1,667,912</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>271,332</b>	<b>319,840</b>	<b>336,577</b>	<b>382,688</b>	<b>334,186</b>	<b>398,440</b>	<b>393,440</b>	<b>452,267</b>
<b>1. Taxes on Income (i+ii)</b>	<b>9,997</b>	<b>15,845</b>	<b>11,708</b>	<b>13,317</b>	<b>-62</b>	<b>-</b>	<b>-</b>	<b>-</b>
i) Agricultural Income Tax	522	770	1,000	1,200	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	9,474	15,075	10,708	12,117	-62	-	-	-
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>13,062</b>	<b>20,850</b>	<b>24,770</b>	<b>27,572</b>	<b>46,253</b>	<b>63,500</b>	<b>58,500</b>	<b>77,242</b>
i) Land Revenue	5,830	12,931	16,585	18,307	3,339	3,500	3,500	7,242
ii) Stamps and Registration fees	7,231	7,919	8,185	9,265	42,914	60,000	55,000	70,000
iii) Urban Immovable Property Tax	1	-	-	-	-	-	-	-
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>248,273</b>	<b>283,146</b>	<b>300,099</b>	<b>341,799</b>	<b>287,995</b>	<b>334,940</b>	<b>334,940</b>	<b>375,025</b>
i) Sales Tax (a to f)	209,857	242,586	239,803	274,371	189,054	235,631	235,631	236,467
a) State Sales Tax	93,931	177,905	12,572	-	182,817	226,356	226,356	227,506
b) Central Sales Tax	679	54,612	48,242	50,661	6,111	9,275	9,275	8,961
c) Sales Tax on Motor Spirit and Lubricants	-62	-	-	-	-	-	-	-
d) Surcharge on Sales Tax	-	-	-	-	11	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	102	-	-	-
f) Other Receipts	115,309	10,069	178,989	223,710	13	-	-	-
ii) State Excise	14,406	17,215	16,308	18,461	27,247	33,500	33,500	40,000
iii) Taxes on Vehicles	13,472	15,832	15,250	17,263	21,278	31,000	31,000	35,000
iv) Taxes on Goods and Passengers	1,588	2,170	26,382	29,077	47,288	31,200	31,200	60,364
v) Taxes and Duties on Electricity	6,184	348	1,626	1,799	954	1,630	1,630	1,207
vi) Entertainment Tax	1,604	3,850	401	441	2,276	1,419	1,419	1,764
vii) Other Taxes and Duties	1,163	1,145	329	387	-102	560	560	223
<b>B. Share in Central Taxes</b>	<b>258,433</b>	<b>307,414</b>	<b>307,431</b>	<b>367,480</b>	<b>912,266</b>	<b>1,047,971</b>	<b>1,047,971</b>	<b>1,215,645</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>463,962</b>	<b>704,214</b>	<b>784,497</b>	<b>815,977</b>	<b>324,963</b>	<b>466,485</b>	<b>470,177</b>	<b>571,167</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>107,002</b>	<b>106,405</b>	<b>138,746</b>	<b>146,992</b>	<b>41,780</b>	<b>30,560</b>	<b>29,801</b>	<b>34,239</b>
<b>1. Interest Receipts</b>	<b>1,006</b>	<b>663</b>	<b>1,066</b>	<b>1,130</b>	<b>7,506</b>	<b>5,761</b>	<b>5,761</b>	<b>5,312</b>
<b>2. Dividends and Profits</b>	<b>929</b>	<b>773</b>	<b>1,003</b>	<b>1,083</b>	<b>4</b>	<b>7</b>	<b>7</b>	<b>78</b>
<b>3. General Services</b>	<b>6,383</b>	<b>5,356</b>	<b>3,225</b>	<b>3,474</b>	<b>14,685</b>	<b>4,579</b>	<b>4,579</b>	<b>5,790</b>
<i>of which: State lotteries</i>	-	-	-	-	-	-	-	-
<b>4. Social Services ( i to ix )</b>	<b>2,117</b>	<b>5,616</b>	<b>2,287</b>	<b>2,469</b>	<b>4,147</b>	<b>2,848</b>	<b>2,839</b>	<b>3,956</b>
i) Education, Sports, Art and Culture	535	4,270	578	624	735	600	600	781
ii) Medical and Public Health	477	467	515	556	1,266	1,352	1,352	1,480
iii) Family Welfare	10	8	11	12	91	60	60	-

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

(Rs. Lakh)

Items	ASSAM				BIHAR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	197	216	213	230	152	141	141	137
v) Urban Development	11	3	12	13	–	–	–	–
vi) Labour and Employment	190	206	205	221	284	109	109	111
vii) Social Security and Welfare	-13	38	39	42	830	550	550	625
viii) Water Supply and Sanitation	698	404	702	758	24	30	20	20
ix) Others	11	4	12	13	765	6	7	802
<b>5. Fiscal Services</b>	–	–	–	–	–	–	–	–
<b>6. Economic Services ( i to xvii )</b>	<b>96,568</b>	<b>93,997</b>	<b>131,165</b>	<b>138,836</b>	<b>15,438</b>	<b>17,365</b>	<b>16,615</b>	<b>19,103</b>
i) Crop Husbandry	31	81	33	36	142	300	300	250
ii) Animal Husbandry	47	56	51	55	32	82	82	58
iii) Fisheries	100	114	108	117	515	725	725	730
iv) Forestry and Wildlife	2,568	4,131	2,773	2,995	716	1,500	750	759
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	25	33	27	27	147	215	215	295
vii) Other Agricultural Programmes	20	18	22	24	–	–	–	–
viii) Major and Medium Irrigation projects	26	30	28	30	2,082	1,650	1,650	2,650
ix) Minor Irrigations	43	22	46	50	35	200	200	50
x) Power	535	1	1	1	–	–	–	–
xi) Petroleum	88,587	82,000	123,156	130,000	–	–	–	–
xii) Village and Small Industries	122	114	132	142	16	42	42	42
xiii) Industries@	77	72	83	89	8,039	8,110	8,110	9,512
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	–	1	1	1	2	2	2	3
xvi) Tourism	8	7	9	10	–	2	2	–
xvii) Others*	4,378	7,317	4,695	5,259	3,712	4,537	4,537	4,754
<b>D. Grants from the Centre (1 to 5)</b>	<b>356,960</b>	<b>597,809</b>	<b>645,751</b>	<b>668,985</b>	<b>283,183</b>	<b>435,925</b>	<b>440,376</b>	<b>536,928</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	261,938	344,170	325,190	371,438	226,547	215,214	215,214	277,996
2. Central Plan Schemes	1,931	13,692	14,798	14,515	–	1,888	1,889	8,488
3. Centrally Sponsored Schemes	39,630	133,320	162,222	140,141	–	83,113	87,563	85,659
4. NEC/ Special Plan Scheme	7,771	30,897	31,889	38,717	–	–	–	–
5. Non-Plan Grants (a to c)	45,689	75,731	111,652	104,174	56,636	135,710	135,710	164,785
a) Statutory Grants	-2,851	30,581	30,581	14	5,927	121,849	121,849	149,018
b) Grants for relief on account of Natural Calamities	13,658	14,479	7,240	22,137	48,904	11,169	11,169	11,492
c) Others	34,882	30,671	73,831	82,023	1,805	2,692	2,692	4,275

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

(Rs. Lakh)

Items	CHHATTISGARH				GOA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>724,887</b>	<b>788,117</b>	<b>938,443</b>	<b>1,079,718</b>	<b>182,002</b>	<b>287,295</b>	<b>218,882</b>	<b>314,212</b>
<b>I. TAX REVENUE (A+B)</b>	<b>510,409</b>	<b>547,890</b>	<b>652,223</b>	<b>749,766</b>	<b>101,860</b>	<b>116,623</b>	<b>121,335</b>	<b>136,877</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>322,787</b>	<b>341,516</b>	<b>412,222</b>	<b>479,624</b>	<b>85,653</b>	<b>91,977</b>	<b>96,689</b>	<b>107,432</b>
<b>1. Taxes on Income (i+ii)</b>	<b>2,714</b>	<b>5,075</b>	<b>1,703</b>	<b>1,873</b>	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	2,714	5,075	1,703	1,873	–	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>27,646</b>	<b>23,320</b>	<b>30,527</b>	<b>47,004</b>	<b>4,084</b>	<b>5,169</b>	<b>5,169</b>	<b>5,814</b>
i) Land Revenue	2,869	819	4,501	12,004	515	769	769	769
ii) Stamps and Registration fees	24,777	22,501	26,026	35,000	3,569	4,400	4,400	5,045
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>292,427</b>	<b>313,121</b>	<b>379,992</b>	<b>430,747</b>	<b>81,569</b>	<b>86,808</b>	<b>91,520</b>	<b>101,618</b>
i) Sales Tax (a to f)	167,386	174,581	218,823	250,062	56,719	66,000	67,500	75,000
a) State Sales Tax	134,717	131,236	169,265	192,057	48,678	62,699	59,800	70,900
b) Central Sales Tax	32,669	43,345	49,558	58,005	6,449	2,785	6,000	3,000
c) Sales Tax on Motor Spirit and Lubricants	–	–	–	–	–	–	–	–
d) Surcharge on Sales Tax	–	–	–	–	1,342	354	1,000	100
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	–	–	–	–	250	162	700	1,000
ii) State Excise	45,827	52,500	60,001	66,001	5,534	6,655	6,655	6,700
iii) Taxes on Vehicles	19,180	20,301	22,496	27,500	5,878	6,050	6,050	7,000
iv) Taxes on Goods and Passengers	28,713	32,633	37,974	42,531	10,310	5,333	8,545	9,043
v) Taxes and Duties on Electricity	30,892	32,596	40,185	44,090	–	–	–	–
vi) Entertainment Tax	233	448	448	492	248	424	424	600
vii) Other Taxes and Duties	196	62	65	71	2,880	2,346	2,346	3,275
<b>B. Share in Central Taxes</b>	<b>187,622</b>	<b>206,374</b>	<b>240,001</b>	<b>270,142</b>	<b>16,207</b>	<b>24,646</b>	<b>24,646</b>	<b>29,445</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>214,478</b>	<b>240,227</b>	<b>286,220</b>	<b>329,951</b>	<b>80,142</b>	<b>170,671</b>	<b>97,547</b>	<b>177,335</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>124,393</b>	<b>123,192</b>	<b>132,475</b>	<b>146,940</b>	<b>72,926</b>	<b>157,368</b>	<b>84,244</b>	<b>157,442</b>
<b>1. Interest Receipts</b>	<b>10,126</b>	<b>9,624</b>	<b>10,566</b>	<b>10,950</b>	<b>347</b>	<b>740</b>	<b>740</b>	<b>788</b>
<b>2. Dividends and Profits</b>	–	<b>10,037</b>	<b>436</b>	<b>136</b>	<b>27</b>	<b>426</b>	<b>441</b>	<b>108</b>
<b>3. General Services</b>	<b>6,537</b>	<b>5,137</b>	<b>5,151</b>	<b>5,611</b>	<b>1,551</b>	<b>70,476</b>	<b>1,161</b>	<b>70,401</b>
<i>of which: State lotteries</i>	–	–	–	–	–	69,317	2	69,317
<b>4. Social Services ( i to ix )</b>	<b>2,291</b>	<b>1,570</b>	<b>3,613</b>	<b>2,481</b>	<b>7,197</b>	<b>10,620</b>	<b>10,620</b>	<b>10,089</b>
i) Education, Sports, Art and Culture	411	181	1,871	186	554	491	491	664
ii) Medical and Public Health	321	521	1,003	1,583	882	1,320	1,320	617
iii) Family Welfare	17	15	15	15	4	–	–	–

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

(Rs. Lakh)

Items	CHHATTISGARH				GOA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	168	237	108	114	26	12	12	26
v) Urban Development	50	40	40	40	7	—	—	10
vi) Labour and Employment	160	150	150	118	221	240	240	243
vii) Social Security and Welfare	45	6	6	6	8	1	1	5
viii) Water Supply and Sanitation	191	217	217	217	5,495	8,470	8,470	8,523
ix) Others	928	203	203	202	—	86	86	1
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>105,439</b>	<b>96,824</b>	<b>112,709</b>	<b>127,762</b>	<b>63,804</b>	<b>75,106</b>	<b>71,282</b>	<b>76,056</b>
i) Crop Husbandry	495	420	593	603	113	190	190	135
ii) Animal Husbandry	202	169	227	257	68	133	133	1,261
iii) Fisheries	126	75	155	200	76	151	151	90
iv) Forestry and Wildlife	15,985	13,717	18,153	21,153	208	363	363	222
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	417	450	675	700	42	30	30	34
vii) Other Agricultural Programmes	71	33	38	43	4	9	9	9
viii) Major and Medium Irrigation projects	6,726	9,878	9,877	9,877	349	1,994	1,994	851
ix) Minor Irrigations	1,270	1,103	1,416	1,424	258	113	113	1,036
x) Power	10,000	—	10,000	10,000	58,466	66,000	62,176	67,500
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	280	42	42	47	221	66	66	187
xiii) Industries@	68,146	70,060	70,705	82,523	2,366	2,662	2,662	2,700
xiv) Ports and Light Houses	—	—	—	—	1,106	1,001	1,001	1,051
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	—	—	—	—	40	261	261	180
xvii) Others*	1,721	877	828	935	487	2,133	2,133	800
<b>D. Grants from the Centre (1 to 5)</b>	<b>90,085</b>	<b>117,035</b>	<b>153,745</b>	<b>183,011</b>	<b>7,216</b>	<b>13,303</b>	<b>13,303</b>	<b>19,893</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	44,891	51,430	58,487	73,694	5,502	6,742	6,742	12,959
	—	—	—	—	—	—	—	—
2. Central Plan Schemes	13,571	28,808	29,239	29,095	406	1,016	1,016	963
3. Centrally Sponsored Schemes	12,266	19,127	27,921	37,700	1,160	4,324	4,324	3,162
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	19,357	17,670	38,098	42,522	148	1,221	1,221	2,809
a) Statutory Grants	—	—	—	—	—	—	—	—
b) Grants for relief on account of Natural Calamities	—	—	—	—	113	113	113	166
c) Others	19,357	17,670	38,098	42,522	35	1,108	1,108	2,643



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

(Rs. Lakh)

Items	GUJARAT				HARYANA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>2,026,494</b>	<b>2,321,740</b>	<b>2,512,853</b>	<b>2,628,184</b>	<b>1,114,907</b>	<b>1,203,725</b>	<b>1,264,580</b>	<b>1,374,665</b>
<b>I. TAX REVENUE (A+B)</b>	<b>1,517,701</b>	<b>1,724,076</b>	<b>1,853,340</b>	<b>2,000,775</b>	<b>805,953</b>	<b>923,844</b>	<b>954,910</b>	<b>1,068,585</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>1,295,755</b>	<b>1,397,760</b>	<b>1,514,175</b>	<b>1,624,410</b>	<b>744,003</b>	<b>821,689</b>	<b>852,755</b>	<b>958,230</b>
<b>1. Taxes on Income (i+ii)</b>	<b>13,276</b>	<b>15,000</b>	<b>15,000</b>	<b>16,050</b>	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	13,276	15,000	15,000	16,050	–	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>120,220</b>	<b>123,842</b>	<b>158,936</b>	<b>145,450</b>	<b>73,828</b>	<b>88,250</b>	<b>96,195</b>	<b>101,960</b>
i) Land Revenue	23,489	13,442	38,000	25,000	1,170	6,250	1,195	1,960
ii) Stamps and Registration fees	96,280	110,000	120,036	120,000	72,658	82,000	95,000	100,000
iii) Urban Immovable Property Tax	451	400	900	450	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>1,162,259</b>	<b>1,258,918</b>	<b>1,340,239</b>	<b>1,462,910</b>	<b>670,175</b>	<b>733,439</b>	<b>756,560</b>	<b>856,270</b>
i) Sales Tax (a to f)	830,862	900,000	1,000,000	1,090,000	476,091	549,000	552,100	639,000
a) State Sales Tax	522,369	552,300	629,700	689,000	369,903	440,000	424,670	484,000
b) Central Sales Tax	160,740	176,600	190,000	210,400	106,189	109,000	127,430	155,000
c) Sales Tax on Motor Spirit and Lubricants	147,564	170,500	180,000	190,000	–	–	–	–
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	11	–	–	–	–	–	–	–
f) Other Receipts	179	600	300	600	–	–	–	–
ii) State Excise	4,709	5,469	5,469	5,852	101,316	96,700	113,500	120,000
iii) Taxes on Vehicles	106,093	130,000	115,000	120,000	14,041	15,500	15,000	16,000
iv) Taxes on Goods and Passengers	16,011	18,949	18,949	20,843	70,516	65,000	68,000	73,000
v) Taxes and Duties on Electricity	182,907	180,000	180,821	200,000	6,174	5,389	5,910	6,120
vi) Entertainment Tax	5,119	6,500	6,500	7,600	915	1,200	1,400	1,500
vii) Other Taxes and Duties	16,558	18,000	13,500	18,615	1,121	650	650	650
<b>B. Share in Central Taxes</b>	<b>221,945</b>	<b>326,316</b>	<b>339,165</b>	<b>376,365</b>	<b>61,950</b>	<b>102,155</b>	<b>102,155</b>	<b>110,355</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>508,794</b>	<b>597,664</b>	<b>659,514</b>	<b>627,410</b>	<b>308,953</b>	<b>279,882</b>	<b>309,670</b>	<b>306,080</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>309,049</b>	<b>347,202</b>	<b>316,233</b>	<b>333,396</b>	<b>254,437</b>	<b>191,692</b>	<b>218,828</b>	<b>198,096</b>
<b>1. Interest Receipts</b>	<b>46,973</b>	<b>55,250</b>	<b>10,301</b>	<b>16,995</b>	<b>47,241</b>	<b>51,727</b>	<b>56,843</b>	<b>59,040</b>
<b>2. Dividends and Profits</b>	<b>3,582</b>	<b>3,000</b>	<b>4,000</b>	<b>4,008</b>	<b>235</b>	<b>480</b>	<b>301</b>	<b>330</b>
<b>3. General Services</b>	<b>40,674</b>	<b>46,071</b>	<b>51,916</b>	<b>49,790</b>	<b>83,800</b>	<b>34,267</b>	<b>33,041</b>	<b>12,947</b>
<i>of which: State lotteries</i>	–	–	–	–	69,702	17,300	19,332	5
<b>4. Social Services ( i to ix )</b>	<b>18,163</b>	<b>21,536</b>	<b>21,536</b>	<b>23,259</b>	<b>44,013</b>	<b>31,787</b>	<b>47,537</b>	<b>41,590</b>
i) Education, Sports, Art and Culture	6,104	6,420	6,420	6,850	4,018	5,268	8,006	8,570
ii) Medical and Public Health	4,887	4,500	4,500	5,500	4,092	2,724	3,570	4,040
iii) Family Welfare	42	50	50	100	21	20	10	12

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

(Rs. Lakh)

Items	GUJARAT				HARYANA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	728	1,142	1,142	1,222	166	190	190	200
v) Urban Development	2,421	2,700	2,700	2,890	31,796	18,010	30,010	23,010
vi) Labour and Employment	1,539	1,114	1,114	1,588	461	535	794	586
vii) Social Security and Welfare	353	380	380	380	278	557	400	397
viii) Water Supply and Sanitation	145	125	125	145	3,111	4,400	4,475	4,670
ix) Others	1,944	5,105	5,105	4,584	69	83	82	105
<b>5. Fiscal Services</b>	<b>11</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6. Economic Services ( i to xvii )</b>	<b>199,646</b>	<b>221,340</b>	<b>228,475</b>	<b>239,339</b>	<b>79,149</b>	<b>73,431</b>	<b>81,107</b>	<b>84,189</b>
i) Crop Husbandry	617	900	900	900	262	340	288	303
ii) Animal Husbandry	417	500	425	550	501	225	221	231
iii) Fisheries	270	600	600	600	107	135	135	140
iv) Forestry and Wildlife	4,239	6,000	6,000	6,000	3,158	2,792	3,002	3,062
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	1,494	1,800	1,800	1,926	772	730	820	850
vii) Other Agricultural Programmes	2	10	2	2	215	275	250	187
viii) Major and Medium Irrigation projects	20,709	40,000	38,543	30,000	10,333	6,000	8,000	8,500
ix) Minor Irrigations	497	1,200	1,200	1,284	7	10	10	12
x) Power	5,213	5	10	5	184	210	300	310
xi) Petroleum	3	1	1	1	-	-	-	-
xii) Village and Small Industries	512	480	480	550	253	250	250	260
xiii) Industries@	142,856	150,675	157,785	175,100	10,001	9,502	13,002	13,502
xiv) Ports and Light Houses	7,187	5,160	8,171	8,857	-	-	-	-
xv) Road Transport	-	2	1	2	51,317	51,950	53,520	55,520
xvi) Tourism	140	1	1	1	121	77	128	77
xvii) Others*	15,490	14,006	12,556	13,561	1,918	935	1,181	1,235
<b>D. Grants from the Centre (1 to 5)</b>	<b>199,745</b>	<b>250,462</b>	<b>343,281</b>	<b>294,014</b>	<b>54,516</b>	<b>88,190</b>	<b>90,842</b>	<b>107,984</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	95,767	140,237	128,200	167,006	20,081	26,615	29,830	32,851
	-	-	-	-	-	-	-	-
2. Central Plan Schemes	3,337	-	-	-	684	14,866	15,772	16,389
3. Centrally Sponsored Schemes	43,503	56,409	82,092	70,865	25,327	24,490	22,814	33,177
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	57,139	53,817	132,989	56,143	8,423	22,218	22,426	25,567
a) Statutory Grants	20,206	2,336	2,336	2,336	4,256	-	-	-
b) Grants for relief on account of Natural Calamities	20,214	14,714	98,881	19,373	3,706	9,328	9,329	9,795
c) Others	16,719	36,767	31,772	34,434	461	12,890	13,098	15,772

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

(Rs. Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>463,451</b>	<b>584,435</b>	<b>633,329</b>	<b>652,123</b>	<b>976,453</b>	<b>1,099,045</b>	<b>1,154,024</b>	<b>1,256,531</b>
<b>I. TAX REVENUE (A+B)</b>	<b>178,920</b>	<b>176,191</b>	<b>191,276</b>	<b>200,162</b>	<b>240,278</b>	<b>279,842</b>	<b>285,317</b>	<b>338,862</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>125,188</b>	<b>126,591</b>	<b>141,676</b>	<b>150,562</b>	<b>139,978</b>	<b>159,237</b>	<b>168,935</b>	<b>190,028</b>
<b>1. Taxes on Income (i+ii)</b>	–	–	–	–	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	–	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>7,764</b>	<b>7,376</b>	<b>7,376</b>	<b>8,862</b>	<b>4,038</b>	<b>4,186</b>	<b>4,492</b>	<b>5,000</b>
i) Land Revenue	230	218	218	168	243	217	148	256
ii) Stamps and Registration fees	7,534	7,158	7,158	8,695	3,780	3,960	4,335	4,735
iii) Urban Immovable Property Tax	–	–	–	–	15	9	9	9
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>117,424</b>	<b>119,215</b>	<b>134,300</b>	<b>141,700</b>	<b>135,940</b>	<b>155,051</b>	<b>164,443</b>	<b>185,028</b>
i) Sales Tax (a to f)	54,237	60,000	70,500	78,000	78,000	95,000	109,200	123,500
a) State Sales Tax	50,482	56,452	65,557	70,501	60,000	74,300	85,400	97,400
b) Central Sales Tax	3,754	3,547	4,943	7,499	–	–	–	–
c) Sales Tax on Motor Spirit and Lubricants	1	1	–	–	18,000	20,700	23,800	26,100
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	–	–	–	–	–	–	–	–
ii) State Excise	29,990	31,500	32,500	33,000	20,500	21,100	19,000	22,300
iii) Taxes on Vehicles	10,782	11,000	11,000	11,000	4,097	4,265	4,593	5,028
iv) Taxes on Goods and Passengers	3,832	3,700	3,900	4,000	22,948	24,191	24,650	26,200
v) Taxes and Duties on Electricity	8,800	3,515	5,200	5,200	10,395	10,395	7,000	8,000
vi) Entertainment Tax	16	16	16	17	–	–	–	–
vii) Other Taxes and Duties	9,767	9,484	11,184	10,484	–	100	–	–
<b>B. Share in Central Taxes</b>	<b>53,732</b>	<b>49,600</b>	<b>49,600</b>	<b>49,600</b>	<b>100,300</b>	<b>120,605</b>	<b>116,382</b>	<b>148,834</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>284,531</b>	<b>408,244</b>	<b>442,052</b>	<b>451,961</b>	<b>736,176</b>	<b>819,202</b>	<b>868,707</b>	<b>917,669</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>61,077</b>	<b>44,350</b>	<b>62,647</b>	<b>68,373</b>	<b>68,510</b>	<b>82,000</b>	<b>72,743</b>	<b>82,061</b>
<b>1. Interest Receipts</b>	<b>4,277</b>	<b>1,158</b>	<b>1,158</b>	<b>1,219</b>	<b>1,693</b>	<b>1,404</b>	<b>1,600</b>	<b>2,028</b>
<b>2. Dividends and Profits</b>	<b>71</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>2,578</b>	<b>2,578</b>	<b>2,062</b>	<b>2,700</b>
<b>3. General Services</b>	<b>5,787</b>	<b>4,655</b>	<b>5,664</b>	<b>4,557</b>	<b>3,598</b>	<b>2,840</b>	<b>3,451</b>	<b>3,309</b>
<i>of which: State lotteries</i>	–	–	–	–	–	–	–	–
<b>4. Social Services ( i to ix )</b>	<b>5,651</b>	<b>4,435</b>	<b>5,496</b>	<b>7,103</b>	<b>3,025</b>	<b>3,799</b>	<b>3,190</b>	<b>3,292</b>
i) Education, Sports, Art and Culture	3,099	2,414	2,930	3,746	102	105	109	114
ii) Medical and Public Health	370	404	470	478	1,029	1,076	1,057	1,080
iii) Family Welfare	7	10	10	10	–	–	–	–

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

(Rs. Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	169	171	225	226	175	216	130	195
v) Urban Development	294	144	239	254	—	—	—	—
vi) Labour and Employment	118	110	333	300	65	75	75	80
vii) Social Security and Welfare	358	179	179	169	4	4	3	4
viii) Water Supply and Sanitation	1,179	970	1,057	1,858	1,650	2,315	1,815	1,820
ix) Others	57	34	54	63	—	8	1	1
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>45,290</b>	<b>34,037</b>	<b>50,264</b>	<b>55,429</b>	<b>57,615</b>	<b>71,379</b>	<b>62,440</b>	<b>70,732</b>
i) Crop Husbandry	449	449	449	468	412	448	394	402
ii) Animal Husbandry	45	45	45	39	354	364	370	394
iii) Fisheries	81	91	91	91	93	101	112	275
iv) Forestry and Wildlife	10,217	5,600	11,992	9,802	5,778	5,639	6,398	7,391
v) Plantations	—	1	1	1	—	—	—	—
vi) Co-operation	164	150	150	96	16	16	16	16
vii) Other Agricultural Programmes	5	5	5	5	8	7	10	20
viii) Major and Medium Irrigation projects	9	2	10	11	175	187	218	250
ix) Minor Irrigations	37	38	41	42	144	168	201	251
x) Power	28,471	23,200	32,500	40,000	49,388	63,200	53,100	60,000
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	41	39	43	39	138	125	158	149
xiii) Industries@	5,109	4,158	4,360	4,206	511	478	740	840
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	1	10	10	11	—	—	—	—
xvi) Tourism	63	24	24	26	22	24	28	42
xvii) Others*	600	227	545	593	576	624	697	703
<b>D. Grants from the Centre (1 to 5)</b>	<b>223,454</b>	<b>363,893</b>	<b>379,406</b>	<b>383,587</b>	<b>667,666</b>	<b>737,202</b>	<b>795,963</b>	<b>835,608</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	121,516	125,400	126,480	139,320	324,302	364,688	365,723	453,136
2. Central Plan Schemes	1,338	613	1,325	1,213	—	—	—	—
3. Centrally Sponsored Schemes	17,590	10,783	23,436	10,629	35,000	35,000	35,000	70,000
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	83,010	227,097	228,165	232,425	308,364	337,515	395,241	312,472
a) Statutory Grants	77,141	216,412	216,412	210,714	245,614	285,979	288,851	261,450
b) Grants for relief on account of Natural Calamities	3,964	7,552	7,557	7,770	3,182	6,484	62,433	6,672
c) Others	1,905	3,133	4,196	13,941	59,568	45,052	43,957	44,350

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

(Rs. Lakh)

Items	JHARKHAND				KARNATAKA			
	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>730,718</b>	<b>820,279</b>	<b>820,278</b>	<b>1,014,447</b>	<b>2,656,966</b>	<b>2,921,846</b>	<b>2,968,483</b>	<b>3,587,507</b>
<b>I. TAX REVENUE (A+B)</b>	<b>487,605</b>	<b>512,152</b>	<b>512,151</b>	<b>694,613</b>	<b>1,995,076</b>	<b>2,244,055</b>	<b>2,342,745</b>	<b>2,714,268</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>240,188</b>	<b>288,848</b>	<b>288,847</b>	<b>312,815</b>	<b>1,607,232</b>	<b>1,868,015</b>	<b>1,950,480</b>	<b>2,253,379</b>
<b>1. Taxes on Income (i+ii)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>-20</b>	<b>28,011</b>	<b>30,643</b>	<b>29,635</b>	<b>34,388</b>
i) Agricultural Income Tax	–	–	–	–	218	217	215	170
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	-20	27,794	30,426	29,420	34,218
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>14,196</b>	<b>15,500</b>	<b>15,500</b>	<b>12,825</b>	<b>187,760</b>	<b>226,215</b>	<b>226,215</b>	<b>266,826</b>
i) Land Revenue	1,696	3,000	3,000	3,300	11,776	8,215	8,215	8,215
ii) Stamps and Registration fees	12,500	12,500	12,500	9,525	175,984	218,000	218,000	258,611
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>225,992</b>	<b>273,348</b>	<b>273,347</b>	<b>300,010</b>	<b>1,391,461</b>	<b>1,611,158</b>	<b>1,694,630</b>	<b>1,952,165</b>
i) Sales Tax (a to f)	178,247	214,995	214,995	245,800	870,007	1,049,630	1,079,374	1,243,010
a) State Sales Tax	125,495	149,916	149,916	180,721	753,600	923,968	922,687	1,056,396
b) Central Sales Tax	52,752	65,079	65,079	65,079	116,407	125,662	156,687	186,614
c) Sales Tax on Motor Spirit and Lubricants	–	–	–	–	–	–	–	–
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	–	–	–	–	–	–	–	–
ii) State Excise	12,500	15,500	15,500	18,600	280,553	299,772	334,772	406,034
iii) Taxes on Vehicles	22,459	27,000	27,000	16,280	98,299	111,800	115,800	128,500
iv) Taxes on Goods and Passengers	5,962	7,393	7,393	12,000	79,172	94,802	100,073	115,537
v) Taxes and Duties on Electricity	5,915	7,331	7,331	6,000	33,902	27,434	35,000	30,000
vi) Entertainment Tax	909	281	281	993	24,753	3,905	4,736	4,484
vii) Other Taxes and Duties	–	848	847	337	4,775	23,816	24,875	24,600
<b>B. Share in Central Taxes</b>	<b>247,417</b>	<b>223,304</b>	<b>223,304</b>	<b>381,798</b>	<b>387,844</b>	<b>376,040</b>	<b>392,265</b>	<b>460,889</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>243,113</b>	<b>308,127</b>	<b>308,127</b>	<b>319,834</b>	<b>661,890</b>	<b>677,791</b>	<b>625,737</b>	<b>873,239</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>122,606</b>	<b>139,073</b>	<b>139,073</b>	<b>143,351</b>	<b>447,234</b>	<b>409,029</b>	<b>363,719</b>	<b>408,843</b>
<b>1. Interest Receipts</b>	<b>8,924</b>	<b>8,924</b>	<b>8,924</b>	<b>5,925</b>	<b>14,479</b>	<b>11,139</b>	<b>11,138</b>	<b>17,861</b>
<b>2. Dividends and Profits</b>	<b>120</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>1,666</b>	<b>1,690</b>	<b>1,690</b>	<b>1,760</b>
<b>3. General Services</b>	<b>1,396</b>	<b>3,426</b>	<b>3,426</b>	<b>3,664</b>	<b>209,812</b>	<b>281,581</b>	<b>236,271</b>	<b>257,366</b>
<i>of which: State lotteries</i>	–	–	–	–	182,594	267,080	221,769	245,420
<b>4. Social Services ( i to ix )</b>	<b>4,661</b>	<b>3,923</b>	<b>3,923</b>	<b>4,713</b>	<b>14,713</b>	<b>18,703</b>	<b>18,703</b>	<b>13,260</b>
i) Education, Sports, Art and Culture	584	654	654	718	4,537	4,997	4,997	4,900
ii) Medical and Public Health	887	580	580	580	4,707	5,462	5,462	5,017
iii) Family Welfare	–	25	25	25	33	129	129	120

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

(Rs. Lakh)

Items	JHARKHAND				KARNATAKA			
	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	60	100	100	74	1,073	5,917	5,917	1,151
v) Urban Development	11	1	1	13	60	231	231	114
vi) Labour and Employment	97	196	196	196	1,027	1,006	1,006	1,145
vii) Social Security and Welfare	1,368	1,400	1,400	1,500	3,020	594	594	529
viii) Water Supply and Sanitation	728	396	396	897	7	61	61	61
ix) Others	926	570	570	710	249	307	307	223
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>107,505</b>	<b>122,500</b>	<b>122,500</b>	<b>128,749</b>	<b>206,564</b>	<b>95,916</b>	<b>95,916</b>	<b>118,596</b>
i) Crop Husbandry	297	404	404	367	1,189	2,257	2,257	1,581
ii) Animal Husbandry	14	18	18	34	376	390	390	422
iii) Fisheries	193	136	136	153	279	262	262	372
iv) Forestry and Wildlife	2,000	2,500	2,500	2,500	16,941	14,975	14,975	16,941
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	41	46	46	245	3,180	3,148	3,148	3,463
vii) Other Agricultural Programmes	6	63	63	5	3	3	3	3
viii) Major and Medium Irrigation projects	2,372	2,657	2,657	2,923	1,335	3,852	3,852	4,045
ix) Minor Irrigations	52	58	58	64	223	630	630	662
x) Power	—	—	—	—	3,310	100	100	—
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	14	8	8	38	1,846	1,852	1,852	1,938
xiii) Industries@	101,035	115,141	115,141	120,401	29,422	28,781	28,781	35,428
xiv) Ports and Light Houses	—	—	—	—	793	382	382	793
xv) Road Transport	1	1	1	57	—	5	5	—
xvi) Tourism	1	—	—	90	3,258	817	817	776
xvii) Others*	1,479	1,468	1,468	1,872	144,409	38,461	38,461	52,173
<b>D. Grants from the Centre (1 to 5)</b>	<b>120,507</b>	<b>169,054</b>	<b>169,054</b>	<b>176,483</b>	<b>214,656</b>	<b>268,761</b>	<b>262,019</b>	<b>464,396</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	28,261	44,620	44,620	56,958	103,603	134,658	122,787	184,749
2. Central Plan Schemes	20,915	44,688	44,688	32,774	4,601	12,331	12,341	69,359
3. Centrally Sponsored Schemes	64,407	68,430	68,430	39,283	74,703	93,095	98,213	93,877
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	6,924	11,316	11,316	47,468	31,749	28,678	28,678	116,411
a) Statutory Grants	1,467	1,600	1,850	6,319	13,492	10,724	10,724	15,000
b) Grants for relief on account of Natural Calamities	5,168	9,456	9,456	9,728	13,160	6,798	6,798	9,028
c) Others	289	260	10	31,421	5,097	11,156	11,156	92,383

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

(Rs. Lakh)

Items	KERALA				MADHYA PRADESH			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>1,350,049</b>	<b>1,662,398</b>	<b>1,659,646</b>	<b>1,914,004</b>	<b>1,974,325</b>	<b>1,984,827</b>	<b>2,134,441</b>	<b>2,348,019</b>
<b>I. TAX REVENUE (A+B)</b>	<b>1,136,860</b>	<b>1,411,025</b>	<b>1,278,741</b>	<b>1,468,986</b>	<b>1,284,965</b>	<b>1,476,460</b>	<b>1,531,067</b>	<b>1,704,462</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>896,365</b>	<b>1,110,688</b>	<b>1,025,490</b>	<b>1,166,296</b>	<b>777,297</b>	<b>892,380</b>	<b>893,334</b>	<b>1,002,945</b>
<b>1. Taxes on Income (i+ii)</b>	<b>493</b>	<b>1,090</b>	<b>555</b>	<b>624</b>	<b>15,496</b>	<b>15,474</b>	<b>15,521</b>	<b>16,073</b>
i) Agricultural Income Tax	493	1,090	555	624	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	15,496	15,474	15,521	16,073
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>86,107</b>	<b>101,905</b>	<b>97,502</b>	<b>152,127</b>	<b>83,546</b>	<b>91,555</b>	<b>98,555</b>	<b>108,421</b>
i) Land Revenue	4,385	6,860	4,944	5,572	4,680	8,555	8,555	8,421
ii) Stamps and Registration fees	77,535	89,527	86,540	140,037	78,871	83,000	90,000	100,000
iii) Urban Immovable Property Tax	4,187	5,518	6,018	6,518	-5	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>809,765</b>	<b>1,007,693</b>	<b>927,433</b>	<b>1,013,545</b>	<b>678,255</b>	<b>785,351</b>	<b>779,258</b>	<b>878,452</b>
i) Sales Tax (a to f)	670,105	820,001	728,100	812,956	391,201	467,600	455,000	535,700
a) State Sales Tax	618,267	703,443	357,437	400,458	343,743	382,812	372,451	438,295
b) Central Sales Tax	36,124	93,636	34,200	44,300	47,089	84,750	82,500	97,350
c) Sales Tax on Motor Spirit and Lubricants	–	–	–	–	–	–	–	–
d) Surcharge on Sales Tax	1	3	3	3	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	15,713	22,919	336,460	368,195	370	38	49	55
ii) State Excise	74,645	82,582	83,976	94,473	119,236	130,000	130,000	143,000
iii) Taxes on Vehicles	61,048	77,101	65,320	76,000	48,865	60,000	57,000	65,000
iv) Taxes on Goods and Passengers	–	–	–	–	46,807	50,000	51,500	57,000
v) Taxes and Duties on Electricity	962	23,706	46,817	26,569	70,718	76,035	84,342	76,336
vi) Entertainment Tax	118	218	188	201	1,130	1,583	1,403	1,403
vii) Other Taxes and Duties	2,887	4,085	3,032	3,346	298	133	13	13
<b>B. Share in Central Taxes</b>	<b>240,495</b>	<b>300,337</b>	<b>253,251</b>	<b>302,690</b>	<b>507,668</b>	<b>584,080</b>	<b>637,733</b>	<b>701,517</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>213,189</b>	<b>251,372</b>	<b>380,905</b>	<b>445,019</b>	<b>689,360</b>	<b>508,367</b>	<b>603,374</b>	<b>643,556</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>81,909</b>	<b>84,305</b>	<b>88,944</b>	<b>111,262</b>	<b>446,186</b>	<b>220,892</b>	<b>223,916</b>	<b>205,908</b>
<b>1. Interest Receipts</b>	<b>4,050</b>	<b>3,990</b>	<b>3,615</b>	<b>4,951</b>	<b>2,590</b>	<b>5,623</b>	<b>52,670</b>	<b>4,443</b>
<b>2. Dividends and Profits</b>	<b>2,911</b>	<b>2,800</b>	<b>3,075</b>	<b>4,010</b>	<b>250</b>	<b>3,327</b>	<b>941</b>	<b>942</b>
<b>3. General Services</b>	<b>30,510</b>	<b>20,288</b>	<b>33,162</b>	<b>45,982</b>	<b>18,673</b>	<b>14,339</b>	<b>12,875</b>	<b>14,026</b>
<i>of which: State lotteries</i>	15,138	–	15,895	25,100	–	–	–	–
<b>4. Social Services ( i to ix )</b>	<b>12,525</b>	<b>15,688</b>	<b>13,718</b>	<b>16,282</b>	<b>8,861</b>	<b>3,679</b>	<b>4,246</b>	<b>4,193</b>
i) Education, Sports, Art and Culture	8,576	10,086	9,017	11,493	1,345	709	199	114
ii) Medical and Public Health	2,752	3,810	3,025	3,322	1,676	1,603	1,780	1,794
iii) Family Welfare	12	10	13	13	72	107	107	107

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

(Rs. Lakh)

Items	KERALA				MADHYA PRADESH			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	165	207	173	182	1,334	538	1,313	1,313
v) Urban Development	91	205	205	100	451	67	89	95
vi) Labour and Employment	415	450	462	467	513	335	300	322
vii) Social Security and Welfare	71	209	209	79	505	4	21	3
viii) Water Supply and Sanitation	232	338	245	257	1,883	290	430	435
ix) Others	211	373	369	369	1,082	26	8	8
<b>5. Fiscal Services</b>	—	—	—	—	<b>4</b>	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>31,913</b>	<b>41,539</b>	<b>35,374</b>	<b>40,037</b>	<b>415,808</b>	<b>193,924</b>	<b>153,183</b>	<b>182,304</b>
i) Crop Husbandry	1,151	2,798	2,798	1,468	1,246	1,080	764	834
ii) Animal Husbandry	568	685	595	626	363	291	374	384
iii) Fisheries	228	309	239	251	90	241	183	193
iv) Forestry and Wildlife	19,969	24,967	20,975	25,032	55,911	42,200	45,000	45,000
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	2,938	3,325	3,085	3,539	1,792	1,165	1,151	1,643
vii) Other Agricultural Programmes	1	3	3	3	574	66	304	288
viii) Major and Medium Irrigation projects	478	700	700	625	3,792	7,423	5,812	6,790
ix) Minor Irrigations	137	170	170	152	731	2,670	1,316	1,353
x) Power	—	—	—	—	274,949	55,166	13,000	13,479
xi) Petroleum	1	1	1	1	—	—	—	—
xii) Village and Small Industries	413	644	435	455	446	328	100	106
xiii) Industries@	2,160	2,634	2,268	3,181	73,851	80,594	83,840	110,380
xiv) Ports and Light Houses	120	122	160	161	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	217	249	238	243	1	—	—	—
xvii) Others*	3,532	4,932	3,707	4,300	2,061	2,700	1,340	1,854
<b>D. Grants from the Centre (1 to 5)</b>	<b>131,280</b>	<b>167,067</b>	<b>291,961</b>	<b>333,757</b>	<b>243,174</b>	<b>287,475</b>	<b>379,458</b>	<b>437,648</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	62,845	63,598	65,309	79,517	131,375	138,916	145,131	157,162
2. Central Plan Schemes	1,779	—	—	—	5,973	89,552	101,475	98,029
3. Centrally Sponsored Schemes	28,672	72,860	72,860	78,586	59,944	50,095	51,717	60,816
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	37,984	30,609	153,792	175,654	45,882	8,912	81,135	121,640
a) Statutory Grants	8,685	9,546	132,446	163,880	35,037	—	40,480	40,480
b) Grants for relief on account of Natural Calamities	16,130	16,130	16,413	6,733	5,880	—	19,067	19,618
c) Others	13,169	4,933	4,933	5,041	4,965	8,912	21,588	61,542



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

(Rs. Lakh)

Items	MAHARASHTRA				MANIPUR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>4,101,332</b>	<b>5,042,982</b>	<b>5,219,847</b>	<b>5,914,588</b>	<b>174,275</b>	<b>238,028</b>	<b>254,470</b>	<b>279,213</b>
<b>I. TAX REVENUE (A+B)</b>	<b>3,420,078</b>	<b>4,004,624</b>	<b>4,160,731</b>	<b>4,712,995</b>	<b>36,841</b>	<b>44,425</b>	<b>43,873</b>	<b>47,584</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>3,060,575</b>	<b>3,529,768</b>	<b>3,753,691</b>	<b>4,145,419</b>	<b>8,122</b>	<b>10,019</b>	<b>9,467</b>	<b>10,426</b>
<b>1. Taxes on Income (i+ii)</b>	<b>107,657</b>	<b>107,200</b>	<b>110,000</b>	<b>110,003</b>	<b>1,150</b>	<b>1,450</b>	<b>1,288</b>	<b>1,365</b>
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	107,657	107,200	110,000	110,003	1,150	1,450	1,288	1,365
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>447,720</b>	<b>492,407</b>	<b>594,000</b>	<b>654,000</b>	<b>287</b>	<b>363</b>	<b>321</b>	<b>341</b>
i) Land Revenue	36,072	42,407	94,000	94,000	67	80	75	80
ii) Stamps and Registration fees	411,648	450,000	500,000	560,000	220	283	246	261
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>2,505,198</b>	<b>2,930,161</b>	<b>3,049,691</b>	<b>3,381,416</b>	<b>6,685</b>	<b>8,206</b>	<b>7,858</b>	<b>8,720</b>
i) Sales Tax (a to f)	1,881,672	2,212,841	2,263,713	2,631,451	5,473	7,000	6,500	7,280
a) State Sales Tax	1,137,120	1,385,367	1,387,114	1,661,254	5,473	7,000	6,500	7,280
b) Central Sales Tax	241,710	254,309	260,000	275,000	–	–	–	–
c) Sales Tax on Motor Spirit and Lubricants	495,041	546,012	604,599	683,197	–	–	–	–
d) Surcharge on Sales Tax	7,143	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	658	27,153	12,000	12,000	–	–	–	–
ii) State Excise	221,887	280,000	285,000	310,000	305	392	342	363
iii) Taxes on Vehicles	117,715	135,000	127,500	141,000	335	484	375	398
iv) Taxes on Goods and Passengers	42,775	51,100	50,000	52,500	71	85	80	85
v) Taxes and Duties on Electricity	167,376	145,400	228,739	150,222	495	112	554	587
vi) Entertainment Tax	24,648	50,000	33,574	33,999	–	–	–	–
vii) Other Taxes and Duties	49,125	55,820	61,165	62,244	6	133	7	7
<b>B. Share in Central Taxes</b>	<b>359,503</b>	<b>474,856</b>	<b>407,040</b>	<b>567,576</b>	<b>28,719</b>	<b>34,406</b>	<b>34,406</b>	<b>37,158</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>681,255</b>	<b>1,038,358</b>	<b>1,059,116</b>	<b>1,201,593</b>	<b>137,434</b>	<b>193,603</b>	<b>210,597</b>	<b>231,629</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>411,883</b>	<b>568,639</b>	<b>534,917</b>	<b>669,564</b>	<b>6,975</b>	<b>10,308</b>	<b>11,555</b>	<b>12,725</b>
<b>1. Interest Receipts</b>	<b>73,746</b>	<b>78,423</b>	<b>103,391</b>	<b>104,834</b>	<b>640</b>	<b>220</b>	<b>800</b>	<b>896</b>
<b>2. Dividends and Profits</b>	<b>2,673</b>	<b>403</b>	<b>403</b>	<b>425</b>	<b>–</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>3. General Services</b>	<b>102,416</b>	<b>258,372</b>	<b>170,774</b>	<b>278,446</b>	<b>269</b>	<b>670</b>	<b>409</b>	<b>432</b>
<i>of which: State lotteries</i>	64,026	192,344	112,860	226,280	–	50	–	–
<b>4. Social Services ( i to ix )</b>	<b>38,602</b>	<b>42,766</b>	<b>42,665</b>	<b>44,480</b>	<b>374</b>	<b>656</b>	<b>657</b>	<b>737</b>
i) Education, Sports, Art and Culture	7,454	7,262	7,805	8,171	82	190	190	213
ii) Medical and Public Health	10,798	12,996	13,392	13,900	25	53	53	59
iii) Family Welfare	1,282	1,584	1,584	1,584	–	3	–	–

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

(Rs. Lakh)

Items	MAHARASHTRA				MANIPUR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	1,828	1,751	2,245	2,245	98	125	125	140
v) Urban Development	4,715	2,841	5,182	5,268	—	—	—	—
vi) Labour and Employment	4,002	3,608	4,250	4,550	2	3	3	4
vii) Social Security and Welfare	4,119	3,416	4,676	4,976	—	3	1	1
viii) Water Supply and Sanitation	2,138	982	982	982	158	275	275	310
ix) Others	2,266	8,326	2,549	2,804	9	4	10	10
<b>5. Fiscal Services</b>	<b>30</b>	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>194,416</b>	<b>188,675</b>	<b>217,684</b>	<b>241,379</b>	<b>5,692</b>	<b>8,761</b>	<b>9,688</b>	<b>10,659</b>
i) Crop Husbandry	4,320	2,568	3,396	3,565	4	9	9	10
ii) Animal Husbandry	1,271	1,274	1,274	1,274	—	10	—	—
iii) Fisheries	352	473	384	479	7	7	9	10
iv) Forestry and Wildlife	8,862	12,646	12,646	14,673	74	142	142	160
v) Plantations	—	—	—	—	8	—	10	10
vi) Co-operation	4,886	8,741	8,741	5,733	13	11	11	12
vii) Other Agricultural Programmes	166	214	214	225	—	—	—	—
viii) Major and Medium Irrigation projects	33,568	34,378	46,979	60,980	113	44	120	130
ix) Minor Irrigations	3,342	2,440	5,131	5,131	3	3	4	5
x) Power	516	8,677	8,936	9,623	5,440	8,500	9,350	10,285
xi) Petroleum	2	—	—	—	—	—	—	—
xii) Village and Small Industries	260	250	300	300	10	13	10	11
xiii) Industries@	57,585	52,600	66,360	72,360	1	5	3	3
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	57	—	—	—	1	1	1	2
xvii) Others*	79,229	64,414	63,323	67,036	18	16	19	21
<b>D. Grants from the Centre (1 to 5)</b>	<b>269,372</b>	<b>469,719</b>	<b>524,199</b>	<b>532,029</b>	<b>130,459</b>	<b>183,295</b>	<b>199,042</b>	<b>218,904</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	126,536	153,501	174,532	219,701	77,680	90,619	98,357	110,130
	—	—	65,725	—	—	—	—	—
2. Central Plan Schemes	8,599	59,953	10	1,973	27	2,900	5,500	6,200
3. Centrally Sponsored Schemes	77,206	165,373	142,802	164,315	8,522	5,700	9,000	9,500
4. NEC/ Special Plan Scheme	—	—	—	—	1,368	229	2,400	3,475
5. Non-Plan Grants (a to c)	57,031	90,892	206,855	146,040	42,862	83,847	83,785	89,599
a) Statutory Grants	20	50	13,315	10,000	39,536	82,776	82,356	88,512
b) Grants for relief on account of Natural Calamities	3,583	—	—	—	—	—	—	—
c) Others	53,428	90,842	193,540	136,040	3,326	1,071	1,429	1,087

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

(Rs. Lakh)

Items	MEGHALAYA				MIZORAM			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>154,612</b>	<b>197,513</b>	<b>200,654</b>	<b>245,813</b>	<b>150,187</b>	<b>148,037</b>	<b>188,637</b>	<b>169,499</b>
<b>I. TAX REVENUE (A+B)</b>	<b>47,677</b>	<b>50,988</b>	<b>58,106</b>	<b>68,980</b>	<b>19,535</b>	<b>26,262</b>	<b>27,003</b>	<b>31,823</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>20,773</b>	<b>22,850</b>	<b>22,850</b>	<b>26,839</b>	<b>3,957</b>	<b>3,551</b>	<b>4,420</b>	<b>4,678</b>
<b>1. Taxes on Income (i+ii)</b>	<b>102</b>	<b>74</b>	<b>74</b>	<b>115</b>	<b>438</b>	<b>400</b>	<b>430</b>	<b>430</b>
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	102	74	74	115	438	400	430	430
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>485</b>	<b>486</b>	<b>486</b>	<b>598</b>	<b>97</b>	<b>95</b>	<b>102</b>	<b>112</b>
i) Land Revenue	29	46	46	48	86	85	90	100
ii) Stamps and Registration fees	456	440	440	550	11	10	12	12
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>20,186</b>	<b>22,290</b>	<b>22,290</b>	<b>26,126</b>	<b>3,422</b>	<b>3,056</b>	<b>3,888</b>	<b>4,136</b>
i) Sales Tax (a to f)	12,618	12,850	12,850	18,000	2,808	2,500	3,255	3,500
a) State Sales Tax	6,304	5,208	5,208	8,088	2,808	2,500	3,255	3,500
b) Central Sales Tax	1,984	2,582	2,582	3,564	–	–	–	–
c) Sales Tax on Motor Spirit and Lubricants	4,322	5,060	5,060	6,348	–	–	–	–
d) Surcharge on Sales Tax	4	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	4	–	–	–	–	–	–	–
ii) State Excise	6,270	8,000	8,000	6,000	140	136	136	136
iii) Taxes on Vehicles	745	666	666	850	380	325	372	380
iv) Taxes on Goods and Passengers	266	462	462	460	69	65	90	85
v) Taxes and Duties on Electricity	3	34	34	136	–	–	–	–
vi) Entertainment Tax	198	178	178	419	–	–	–	–
vii) Other Taxes and Duties	86	100	100	261	25	30	35	35
<b>B. Share in Central Taxes</b>	<b>26,904</b>	<b>28,138</b>	<b>35,256</b>	<b>42,141</b>	<b>15,578</b>	<b>22,711</b>	<b>22,583</b>	<b>27,145</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>106,935</b>	<b>146,525</b>	<b>142,548</b>	<b>176,833</b>	<b>130,652</b>	<b>121,775</b>	<b>161,634</b>	<b>137,676</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>13,349</b>	<b>15,683</b>	<b>15,683</b>	<b>17,348</b>	<b>7,559</b>	<b>6,399</b>	<b>10,853</b>	<b>11,502</b>
<b>1. Interest Receipts</b>	<b>775</b>	<b>510</b>	<b>510</b>	<b>550</b>	<b>366</b>	<b>200</b>	<b>400</b>	<b>250</b>
<b>2. Dividends and Profits</b>	<b>18</b>	<b>3</b>	<b>3</b>	<b>19</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>3. General Services</b>	<b>1,265</b>	<b>2,660</b>	<b>2,660</b>	<b>3,409</b>	<b>1,563</b>	<b>1,277</b>	<b>1,304</b>	<b>1,404</b>
<i>of which:</i> State lotteries	501	1,200	1,200	1,800	903	700	700	800
<b>4. Social Services ( i to ix )</b>	<b>214</b>	<b>360</b>	<b>360</b>	<b>380</b>	<b>551</b>	<b>576</b>	<b>598</b>	<b>631</b>
i) Education, Sports, Art and Culture	45	105	105	110	38	42	60	62
ii) Medical and Public Health	61	100	100	105	46	40	40	40
iii) Family Welfare	–	–	–	–	–	–	–	–

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

(Rs. Lakh)

Items	MEGHALAYA				MIZORAM			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	18	47	47	49	37	35	35	35
v) Urban Development	1	2	2	2	—	—	—	—
vi) Labour and Employment	29	50	50	55	—	—	—	—
vii) Social Security and Welfare	2	9	9	10	—	35	30	30
viii) Water Supply and Sanitation	55	41	41	43	427	420	429	460
ix) Others	3	6	6	6	3	4	4	4
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>11,077</b>	<b>12,150</b>	<b>12,150</b>	<b>12,990</b>	<b>5,079</b>	<b>4,346</b>	<b>8,551</b>	<b>9,217</b>
i) Crop Husbandry	176	315	315	331	22	32	18	15
ii) Animal Husbandry	122	170	170	180	53	65	60	65
iii) Fisheries	142	6	6	6	—	7	4	4
iv) Forestry and Wildlife	1,462	1,300	1,300	1,430	274	260	270	275
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	56	49	49	61	201	2	2	2
vii) Other Agricultural Programmes	49	124	124	129	53	48	55	50
viii) Major and Medium Irrigation projects	3	—	—	—	—	—	—	—
ix) Minor Irrigations	4	6	6	6	3	4	4	5
x) Power	—	—	—	—	4,081	3,500	7,484	8,287
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	16	33	33	33	8	6	12	10
xiii) Industries@	9,026	9,850	9,850	10,500	6	5	32	10
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	137	200	153	159
xvi) Tourism	—	2	2	2	44	30	58	60
xvii) Others*	21	295	295	312	197	187	399	275
<b>D. Grants from the Centre (1 to 5)</b>	<b>93,586</b>	<b>130,842</b>	<b>126,865</b>	<b>159,485</b>	<b>123,093</b>	<b>115,376</b>	<b>150,781</b>	<b>126,174</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	46,043	71,475	71,475	81,577	56,293	60,916	70,088	64,612
2. Central Plan Schemes	367	2,813	2,888	3,231	223	100	432	110
3. Centrally Sponsored Schemes	8,710	18,754	18,804	23,359	13,607	24	17,216	14
4. NEC/ Special Plan Scheme	2,384	6,088	6,088	7,020	6,145	2	5,953	2
5. Non-Plan Grants (a to c)	36,082	31,712	27,610	44,298	46,825	54,334	57,092	61,436
a) Statutory Grants	—	—	—	—	34,002	53,719	54,219	57,912
b) Grants for relief on account of Natural Calamities	975	359	359	871	1,468	271	494	508
c) Others	35,107	31,353	27,251	43,427	11,355	344	2,379	3,016

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

(Rs. Lakh)

Items	NAGALAND				ORISSA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>183,952</b>	<b>219,508</b>	<b>257,908</b>	<b>271,602</b>	<b>1,185,019</b>	<b>1,269,316</b>	<b>1,412,235</b>	<b>1,546,508</b>
<b>I. TAX REVENUE (A+B)</b>	<b>23,847</b>	<b>29,098</b>	<b>36,120</b>	<b>39,433</b>	<b>815,426</b>	<b>817,016</b>	<b>949,965</b>	<b>1,040,149</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>7,832</b>	<b>10,996</b>	<b>11,131</b>	<b>11,901</b>	<b>417,660</b>	<b>401,002</b>	<b>459,564</b>	<b>508,348</b>
<b>1. Taxes on Income (i+ii)</b>	<b>1,357</b>	<b>1,300</b>	<b>1,375</b>	<b>1,404</b>	<b>5,907</b>	<b>6,010</b>	<b>6,000</b>	<b>6,500</b>
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	1,357	1,300	1,375	1,404	5,907	6,010	6,000	6,500
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>116</b>	<b>135</b>	<b>135</b>	<b>145</b>	<b>32,947</b>	<b>36,200</b>	<b>40,000</b>	<b>47,000</b>
i) Land Revenue	43	55	55	59	13,159	13,200	15,000	18,000
ii) Stamps and Registration fees	73	80	80	86	19,788	23,000	25,000	29,000
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>6,359</b>	<b>9,561</b>	<b>9,621</b>	<b>10,352</b>	<b>378,806</b>	<b>358,792</b>	<b>413,564</b>	<b>454,848</b>
i) Sales Tax (a to f)	5,308	8,500	8,500	9,180	247,139	214,000	267,515	281,747
a) State Sales Tax	5,308	8,500	8,500	9,180	206,127	192,172	226,275	235,822
b) Central Sales Tax	–	–	–	–	41,016	21,828	41,244	45,930
c) Sales Tax on Motor Spirit and Lubricants	–	–	–	–	–	–	–	–
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	–	–	–	–	-4	–	-4	-5
ii) State Excise	207	250	250	270	30,661	50,000	40,000	49,000
iii) Taxes on Vehicles	730	680	740	760	33,811	38,000	40,000	48,000
iv) Taxes on Goods and Passengers	110	120	120	130	38,493	28,000	35,700	37,000
v) Taxes and Duties on Electricity	1	1	1	1	26,189	28,000	30,000	39,000
vi) Entertainment Tax	–	–	–	–	13	223	98	28
vii) Other Taxes and Duties	3	10	10	11	2,500	569	251	73
<b>B. Share in Central Taxes</b>	<b>16,015</b>	<b>18,102</b>	<b>24,989</b>	<b>27,532</b>	<b>397,766</b>	<b>416,014</b>	<b>490,401</b>	<b>531,801</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>160,105</b>	<b>190,410</b>	<b>221,787</b>	<b>232,168</b>	<b>369,593</b>	<b>452,300</b>	<b>462,269</b>	<b>506,359</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>7,790</b>	<b>7,508</b>	<b>8,491</b>	<b>9,119</b>	<b>134,552</b>	<b>106,128</b>	<b>131,421</b>	<b>136,951</b>
<b>1. Interest Receipts</b>	<b>327</b>	<b>350</b>	<b>350</b>	<b>378</b>	<b>24,904</b>	<b>1,000</b>	<b>19,458</b>	<b>6,000</b>
<b>2. Dividends and Profits</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,915</b>	<b>500</b>	<b>16,056</b>	<b>3,876</b>
<b>3. General Services</b>	<b>1,810</b>	<b>1,647</b>	<b>2,146</b>	<b>1,778</b>	<b>11,961</b>	<b>4,435</b>	<b>3,163</b>	<b>9,853</b>
<i>of which: State lotteries</i>	1,170	1,000	1,500	1,080	–	–	–	–
<b>4. Social Services ( i to ix )</b>	<b>347</b>	<b>436</b>	<b>437</b>	<b>471</b>	<b>7,226</b>	<b>8,197</b>	<b>7,562</b>	<b>8,929</b>
i) Education, Sports, Art and Culture	19	22	22	24	1,576	1,200	1,200	1,500
ii) Medical and Public Health	6	14	14	15	1,298	1,289	1,100	1,354
iii) Family Welfare	–	–	–	–	6	2	2	5

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

(Rs. Lakh)

Items	NAGALAND				ORISSA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	218	253	253	273	1,226	1,570	1,500	1,575
v) Urban Development	—	—	—	—	22	1	6	18
vi) Labour and Employment	3	4	4	4	305	279	81	252
vii) Social Security and Welfare	3	16	17	18	16	98	4	13
viii) Water Supply and Sanitation	97	125	125	135	2,520	3,590	3,601	4,000
ix) Others	1	2	2	2	257	168	68	212
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>5,306</b>	<b>5,075</b>	<b>5,558</b>	<b>6,492</b>	<b>83,546</b>	<b>91,996</b>	<b>85,182</b>	<b>108,293</b>
i) Crop Husbandry	9	10	10	11	665	266	176	548
ii) Animal Husbandry	33	40	40	43	82	47	22	68
iii) Fisheries	1	1	1	1	249	117	66	205
iv) Forestry and Wildlife	388	350	394	426	8,472	9,500	6,000	8,000
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	84	4	4	4	272	222	72	224
vii) Other Agricultural Programmes	5	4	4	4	114	62	30	94
viii) Major and Medium Irrigation projects	—	—	—	—	3,642	6,000	4,000	6,000
ix) Minor Irrigations	3	1	1	1	380	525	525	1,000
x) Power	3,966	3,800	4,200	4,800	419	200	111	345
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	46	18	18	19	12	10	3	9
xiii) Industries@	10	6	6	7	67,061	73,603	73,602	90,007
xiv) Ports and Light Houses	—	—	—	—	74	180	20	61
xv) Road Transport	679	785	824	1,115	—	—	—	—
xvi) Tourism	17	22	22	24	31	18	8	25
xvii) Others*	65	34	34	37	2,073	1,246	547	1,707
<b>D. Grants from the Centre (1 to 5)</b>	<b>152,315</b>	<b>182,902</b>	<b>213,296</b>	<b>223,049</b>	<b>235,041</b>	<b>346,172</b>	<b>330,848</b>	<b>369,408</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	52,739	61,909	69,609	71,059	139,199	176,389	113,347	168,350
2. Central Plan Schemes	13,740	27,579	30,053	29,442	3,835	55,476	56,756	46,834
3. Centrally Sponsored Schemes	—	—	—	—	52,132	23,775	55,827	53,038
4. NEC/ Special Plan Scheme	2,988	4,477	3,099	4,143	—	—	—	—
5. Non-Plan Grants (a to c)	82,848	88,937	110,535	118,405	39,875	90,532	104,918	101,186
a) Statutory Grants	76,378	76,377	99,365	103,766	—	67,434	48,804	—
b) Grants for relief on account of Natural Calamities	445	264	287	295	—	—	—	—
c) Others	6,025	12,296	10,883	14,344	39,875	23,098	56,114	101,186

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

(Rs. Lakh)

Items	PUNJAB				RAJASTHAN			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>1,380,748</b>	<b>1,723,813</b>	<b>1,789,108</b>	<b>2,004,011</b>	<b>1,776,359</b>	<b>2,053,833</b>	<b>2,074,581</b>	<b>2,399,134</b>
<b>I. TAX REVENUE (A+B)</b>	<b>784,698</b>	<b>911,056</b>	<b>984,211</b>	<b>1,129,393</b>	<b>1,272,043</b>	<b>1,492,898</b>	<b>1,502,452</b>	<b>1,730,305</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>694,463</b>	<b>787,614</b>	<b>860,756</b>	<b>981,064</b>	<b>841,482</b>	<b>959,883</b>	<b>972,444</b>	<b>1,093,212</b>
<b>1. Taxes on Income (i+ii)</b>	–	–	–	–	<b>185</b>	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	185	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>97,962</b>	<b>111,014</b>	<b>161,594</b>	<b>176,625</b>	<b>88,784</b>	<b>105,357</b>	<b>109,920</b>	<b>131,007</b>
i) Land Revenue	1,373	1,014	1,544	1,625	6,886	9,208	9,905	11,006
ii) Stamps and Registration fees	96,589	110,000	160,050	175,000	81,783	96,000	100,000	120,000
iii) Urban Immovable Property Tax	–	–	–	–	115	149	15	1
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>596,501</b>	<b>676,600</b>	<b>699,162</b>	<b>804,439</b>	<b>752,513</b>	<b>854,526</b>	<b>862,524</b>	<b>962,205</b>
i) Sales Tax (a to f)	381,639	430,000	450,000	538,200	479,753	542,500	550,000	624,000
a) State Sales Tax	289,937	350,772	374,331	451,997	439,494	497,757	505,257	573,888
b) Central Sales Tax	47,924	45,598	75,669	86,203	29,676	31,713	31,713	35,519
c) Sales Tax on Motor Spirit and Lubricants	18	–	–	–	–	–	–	–
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	33,630	–	–	–	–	–	–
f) Other Receipts	43,760	–	–	–	10,583	13,030	13,030	14,593
ii) State Excise	148,661	152,500	149,900	162,844	127,607	150,800	150,800	160,000
iii) Taxes on Vehicles	40,393	43,000	43,000	47,120	81,721	86,000	88,000	95,000
iv) Taxes on Goods and Passengers	–	–	–	–	14,401	17,500	21,000	22,500
v) Taxes and Duties on Electricity	25,165	50,000	55,462	55,475	44,276	54,324	49,924	57,605
vi) Entertainment Tax	267	900	684	684	816	1,800	1,200	1,300
vii) Other Taxes and Duties	376	200	116	116	3,939	1,602	1,600	1,800
<b>B. Share in Central Taxes</b>	<b>90,235</b>	<b>123,442</b>	<b>123,455</b>	<b>148,329</b>	<b>430,561</b>	<b>533,015</b>	<b>530,008</b>	<b>637,093</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>596,050</b>	<b>812,756</b>	<b>804,898</b>	<b>874,619</b>	<b>504,316</b>	<b>560,935</b>	<b>572,130</b>	<b>668,830</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>535,803</b>	<b>476,988</b>	<b>458,728</b>	<b>556,004</b>	<b>214,615</b>	<b>246,157</b>	<b>254,284</b>	<b>270,189</b>
<b>1. Interest Receipts</b>	<b>189,029</b>	<b>69,259</b>	<b>79,278</b>	<b>81,169</b>	<b>75,494</b>	<b>80,459</b>	<b>100,956</b>	<b>91,575</b>
<b>2. Dividends and Profits</b>	<b>60</b>	<b>220</b>	<b>431</b>	<b>234</b>	<b>3,719</b>	<b>1,986</b>	<b>1,986</b>	<b>2,253</b>
<b>3. General Services</b>	<b>296,610</b>	<b>339,989</b>	<b>325,728</b>	<b>420,250</b>	<b>27,538</b>	<b>42,803</b>	<b>28,134</b>	<b>30,342</b>
<i>of which: State lotteries</i>	277,856	324,894	313,494	407,355	–	–	–	–
<b>4. Social Services ( i to ix )</b>	<b>12,157</b>	<b>14,311</b>	<b>13,412</b>	<b>14,982</b>	<b>23,428</b>	<b>24,795</b>	<b>26,197</b>	<b>28,336</b>
i) Education, Sports, Art and Culture	2,518	3,134	2,764	3,257	2,899	1,493	2,071	2,125
ii) Medical and Public Health	4,885	5,500	5,375	5,915	2,984	2,190	2,913	2,962
iii) Family Welfare	32	32	37	37	18	25	25	25

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

(Rs. Lakh)

Items	PUNJAB				RAJASTHAN			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	194	248	248	248	508	408	508	540
v) Urban Development	445	270	591	604	55	84	86	79
vi) Labour and Employment	814	859	667	789	282	248	248	259
vii) Social Security and Welfare	326	983	541	639	105	155	155	155
viii) Water Supply and Sanitation	2,870	3,250	3,160	3,470	16,414	20,000	20,000	22,000
ix) Others	73	35	29	23	163	192	191	191
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>37,947</b>	<b>53,209</b>	<b>39,879</b>	<b>39,369</b>	<b>84,436</b>	<b>96,114</b>	<b>97,011</b>	<b>117,683</b>
i) Crop Husbandry	600	979	759	835	1,306	419	419	425
ii) Animal Husbandry	344	385	395	421	110	38	132	133
iii) Fisheries	118	130	130	140	710	522	660	565
iv) Forestry and Wildlife	1,470	1,750	1,630	1,790	3,941	4,075	4,075	4,275
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	340	351	375	410	871	897	1,225	897
vii) Other Agricultural Programmes	1,286	853	1,415	1,560	300	359	312	342
viii) Major and Medium Irrigation projects	9,097	8,000	9,332	9,428	5,649	7,097	6,644	7,075
ix) Minor Irrigations	18	15	15	15	2,608	2,551	2,542	2,645
x) Power	5	—	—	—	10	5	71	4
xi) Petroleum	—	—	—	—	682	800	900	12,000
xii) Village and Small Industries	51	60	60	60	21	18	18	18
xiii) Industries@	1,204	1,201	1,251	1,381	64,578	72,845	75,045	85,045
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	18,469	35,550	16,257	14,518	—	—	—	—
xvi) Tourism	3	—	—	—	1,207	4,320	2,730	2,511
xvii) Others*	4,942	3,935	8,260	8,811	2,443	2,168	2,238	1,748
<b>D. Grants from the Centre (1 to 5)</b>	<b>60,247</b>	<b>335,768</b>	<b>346,170</b>	<b>318,615</b>	<b>289,701</b>	<b>314,778</b>	<b>317,846</b>	<b>398,641</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	20,231	28,287	26,745	29,262	101,888	99,863	102,098	128,628
2. Central Plan Schemes	734	6,082	7,373	7,803	3,441	—	—	—
3. Centrally Sponsored Schemes	20,670	124,036	118,784	85,780	90,395	143,141	134,514	168,411
4. NEC/ Special Plan Scheme	—	—	—	—	977	—	—	—
5. Non-Plan Grants (a to c)	18,612	177,363	193,268	195,770	93,000	71,774	81,234	101,602
a) Statutory Grants	—	—	—	10,524	44,455	37,561	46,127	65,160
b) Grants for relief on account of Natural Calamities	—	—	—	—	18,871	31,173	31,173	32,732
c) Others	18,612	177,363	193,268	185,246	29,674	3,040	3,934	3,710



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

(Rs. Lakh)

Items	SIKKIM				TAMIL NADU			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>189,240</b>	<b>206,254</b>	<b>201,232</b>	<b>217,034</b>	<b>2,845,153</b>	<b>3,025,151</b>	<b>3,290,414</b>	<b>3,873,159</b>
<b>I. TAX REVENUE (A+B)</b>	<b>22,430</b>	<b>25,388</b>	<b>28,668</b>	<b>30,366</b>	<b>2,359,343</b>	<b>2,532,328</b>	<b>2,720,515</b>	<b>3,303,624</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>11,695</b>	<b>10,250</b>	<b>11,318</b>	<b>11,902</b>	<b>1,935,704</b>	<b>2,065,082</b>	<b>2,216,394</b>	<b>2,701,071</b>
<b>1. Taxes on Income (i+ii)</b>	<b>2,909</b>	<b>2,900</b>	<b>3,000</b>	<b>3,600</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>
i) Agricultural Income Tax	-	2,900	-	-	59	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	2,909	-	3,000	3,600	-	-	-	-
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>187</b>	<b>202</b>	<b>236</b>	<b>237</b>	<b>168,812</b>	<b>160,377</b>	<b>186,797</b>	<b>252,056</b>
i) Land Revenue	44	74	81	89	7,195	2,546	5,524	5,263
ii) Stamps and Registration fees	143	128	155	148	160,436	156,281	179,723	245,165
iii) Urban Immovable Property Tax	-	-	-	-	1,181	1,550	1,550	1,628
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>8,599</b>	<b>7,148</b>	<b>8,082</b>	<b>8,065</b>	<b>1,766,834</b>	<b>1,904,705</b>	<b>2,029,597</b>	<b>2,449,015</b>
i) Sales Tax (a to f)	4,818	4,000	4,700	4,700	1,299,619	1,436,071	1,490,531	1,808,966
a) State Sales Tax	4,208	4,000	2,400	2,400	1,150,255	1,285,757	1,311,290	1,628,100
b) Central Sales Tax	610	-	300	300	149,364	150,314	179,241	180,866
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	-	-	-	-	-
d) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
f) Other Receipts	-	-	2,000	2,000	-	-	-	-
ii) State Excise	3,269	2,648	2,660	2,600	254,900	247,800	301,214	367,326
iii) Taxes on Vehicles	324	220	220	230	101,475	113,050	113,255	124,828
iv) Taxes on Goods and Passengers	-	-	-	-	76,387	77,284	90,073	112,400
v) Taxes and Duties on Electricity	-	-	-	-	24,305	24,000	24,500	25,000
vi) Entertainment Tax	188	55	55	55	6,106	5,020	4,022	40
vii) Other Taxes and Duties	-	225	447	480	4,042	1,480	6,002	10,456
<b>B. Share in Central Taxes</b>	<b>10,735</b>	<b>15,138</b>	<b>17,350</b>	<b>18,464</b>	<b>423,639</b>	<b>467,246</b>	<b>504,121</b>	<b>602,553</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>166,810</b>	<b>180,866</b>	<b>172,565</b>	<b>186,669</b>	<b>485,809</b>	<b>492,824</b>	<b>569,898</b>	<b>569,537</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>99,247</b>	<b>99,278</b>	<b>97,734</b>	<b>101,322</b>	<b>220,834</b>	<b>210,140</b>	<b>244,413</b>	<b>267,442</b>
<b>1. Interest Receipts</b>	<b>803</b>	<b>200</b>	<b>357</b>	<b>107</b>	<b>56,580</b>	<b>56,732</b>	<b>59,358</b>	<b>73,437</b>
<b>2. Dividends and Profits</b>	<b>92</b>	<b>70</b>	<b>72</b>	<b>75</b>	<b>2,425</b>	<b>2,257</b>	<b>1,394</b>	<b>1,413</b>
<b>3. General Services</b>	<b>92,402</b>	<b>93,717</b>	<b>92,398</b>	<b>96,144</b>	<b>32,852</b>	<b>32,075</b>	<b>50,996</b>	<b>50,628</b>
<i>of which: State lotteries</i>	91,227	92,025	90,727	94,330	8	-30	-	-
<b>4. Social Services ( i to ix )</b>	<b>439</b>	<b>310</b>	<b>345</b>	<b>364</b>	<b>46,997</b>	<b>38,351</b>	<b>34,584</b>	<b>35,124</b>
i) Education, Sports, Art and Culture	83	54	55	60	14,343	18,334	14,809	16,703
ii) Medical and Public Health	98	45	79	45	19,190	10,098	9,292	9,845
iii) Family Welfare	-	-	-	-	167	434	12	12

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

(Rs. Lakh)

Items	SIKKIM				TAMIL NADU			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	18	22	33	35	2,458	2,342	2,516	2,518
v) Urban Development	89	61	42	74	3,810	184	2,081	82
vi) Labour and Employment	6	4	4	5	2,567	2,504	2,919	2,905
vii) Social Security and Welfare	19	37	45	47	2,073	2,262	2,106	2,108
viii) Water Supply and Sanitation	109	77	77	88	849	952	26	26
ix) Others	17	10	10	10	1,540	1,241	823	925
<b>5. Fiscal Services</b>	–	–	–	–	<b>30</b>	–	–	–
<b>6. Economic Services ( i to xvii )</b>	<b>5,511</b>	<b>4,981</b>	<b>4,562</b>	<b>4,632</b>	<b>81,950</b>	<b>80,725</b>	<b>98,081</b>	<b>106,839</b>
i) Crop Husbandry	31	37	37	39	5,726	6,207	6,904	7,096
ii) Animal Husbandry	31	50	35	50	713	622	760	788
iii) Fisheries	1	2	2	2	1,274	1,716	1,935	1,942
iv) Forestry and Wildlife	792	700	700	700	15,507	12,622	15,578	17,138
v) Plantations	163	180	180	200	–	–	–	–
vi) Co-operation	–	–	–	–	1,885	1,957	2,568	2,568
vii) Other Agricultural Programmes	–	–	–	–	1,959	2,348	2,689	2,309
viii) Major and Medium Irrigation projects	–	–	–	–	1,563	1,943	1,837	1,795
ix) Minor Irrigations	19	4	25	10	346	344	413	418
x) Power	2,141	2,305	2,300	2,400	14	5	–	–
xi) Petroleum	–	–	–	–	2	1	1	1
xii) Village and Small Industries	8	–	21	26	1,664	577	1,666	1,300
xiii) Industries@	12	8	9	9	40,997	42,754	45,590	52,806
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	2,152	1,600	1,128	1,100	–	–	–	–
xvi) Tourism	78	80	80	80	1,353	1,109	2,835	1,100
xvii) Others*	83	15	45	16	8,947	8,520	15,306	17,577
<b>D. Grants from the Centre (1 to 5)</b>	<b>67,563</b>	<b>81,588</b>	<b>74,831</b>	<b>85,347</b>	<b>264,975</b>	<b>282,684</b>	<b>325,485</b>	<b>302,095</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	43,585	46,426	41,978	53,594	105,402	120,485	112,313	187,594
2. Central Plan Schemes	149	170	195	170	7,276	12,109	5,041	4,447
3. Centrally Sponsored Schemes	5,879	14,002	19,199	19,632	56,214	50,811	62,131	40,539
4. NEC/ Special Plan Scheme	2,358	3,777	4,964	4,305	–	–	–	–
5. Non-Plan Grants (a to c)	15,592	17,213	8,495	7,646	96,083	99,279	146,000	69,515
a) Statutory Grants	13,931	16,430	6,681	4,706	2,570	6,029	11,181	47,605
b) Grants for relief on account of Natural Calamities	1,620	630	1,315	1,353	9,357	9,357	15,681	16,465
c) Others	41	153	499	1,587	84,156	83,893	119,138	5,445

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

(Rs. Lakh)

Items	TRIPURA				UTTARANCHAL			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>257,689</b>	<b>299,483</b>	<b>307,656</b>	<b>320,415</b>	<b>408,559</b>	<b>600,493</b>	<b>639,704</b>	<b>744,053</b>
<b>I. TAX REVENUE (A+B)</b>	<b>62,274</b>	<b>69,884</b>	<b>67,415</b>	<b>74,001</b>	<b>196,433</b>	<b>257,963</b>	<b>270,008</b>	<b>313,669</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>23,962</b>	<b>30,750</b>	<b>27,976</b>	<b>31,160</b>	<b>144,436</b>	<b>165,771</b>	<b>184,207</b>	<b>207,142</b>
<b>1. Taxes on Income (i+ii)</b>	<b>2,074</b>	<b>2,244</b>	<b>2,000</b>	<b>2,100</b>	<b>259</b>	<b>290</b>	<b>352</b>	<b>387</b>
i) Agricultural Income Tax	27	44	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	2,047	2,200	2,000	2,100	259	290	352	387
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>1,349</b>	<b>1,801</b>	<b>1,645</b>	<b>1,760</b>	<b>21,554</b>	<b>22,831</b>	<b>31,305</b>	<b>33,802</b>
i) Land Revenue	120	301	145	160	774	853	890	975
ii) Stamps and Registration fees	1,206	1,500	1,500	1,600	20,780	21,978	30,415	32,827
iii) Urban Immovable Property Tax	23	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>20,539</b>	<b>26,705</b>	<b>24,331</b>	<b>27,300</b>	<b>122,623</b>	<b>142,650</b>	<b>152,550</b>	<b>172,954</b>
i) Sales Tax (a to f)	16,070	21,000	19,500	21,800	79,351	89,000	100,000	115,884
a) State Sales Tax	16,070	21,000	19,500	21,800	21	53,336	59,928	69,447
b) Central Sales Tax	–	–	–	–	79,329	7,052	7,924	9,182
c) Sales Tax on Motor Spirit and Lubricants	–	–	–	–	–	27,872	31,317	36,292
d) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
e) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
f) Other Receipts	–	–	–	–	–	740	831	963
ii) State Excise	3,237	4,200	3,431	4,000	29,201	35,797	35,797	40,094
iii) Taxes on Vehicles	1,045	1,400	1,400	1,500	9,891	13,500	12,400	13,610
iv) Taxes on Goods and Passengers	–	–	–	–	–	1	1	1
v) Taxes and Duties on Electricity	1	2	–	–	3,749	3,802	3,802	2,759
vi) Entertainment Tax	44	33	–	–	432	520	520	572
vii) Other Taxes and Duties	142	70	–	–	–	30	30	34
<b>B. Share in Central Taxes</b>	<b>38,312</b>	<b>39,134</b>	<b>39,439</b>	<b>42,841</b>	<b>51,997</b>	<b>92,192</b>	<b>85,801</b>	<b>106,527</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>195,415</b>	<b>229,599</b>	<b>240,241</b>	<b>246,413</b>	<b>212,126</b>	<b>342,530</b>	<b>369,696</b>	<b>430,383</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>17,685</b>	<b>6,650</b>	<b>5,360</b>	<b>6,034</b>	<b>54,770</b>	<b>52,907</b>	<b>59,711</b>	<b>78,412</b>
<b>1. Interest Receipts</b>	<b>456</b>	<b>500</b>	<b>500</b>	<b>600</b>	<b>2,196</b>	<b>2,498</b>	<b>2,498</b>	<b>2,768</b>
<b>2. Dividends and Profits</b>	<b>–</b>	<b>20</b>	<b>20</b>	<b>30</b>	<b>26</b>	<b>29</b>	<b>29</b>	<b>32</b>
<b>3. General Services</b>	<b>2,477</b>	<b>2,146</b>	<b>2,326</b>	<b>2,459</b>	<b>6,976</b>	<b>5,796</b>	<b>7,988</b>	<b>18,249</b>
<i>of which: State lotteries</i>	–	–	–	–	–	–	–	–
<b>4. Social Services ( i to ix )</b>	<b>504</b>	<b>708</b>	<b>450</b>	<b>588</b>	<b>3,148</b>	<b>3,219</b>	<b>4,346</b>	<b>4,645</b>
i) Education, Sports, Art and Culture	82	145	100	110	2,227	2,377	3,326	3,596
ii) Medical and Public Health	178	400	178	300	260	320	320	298
iii) Family Welfare	4	5	–	–	8	10	6	7

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

(Rs. Lakh)

Items	TRIPURA				UTTARANCHAL			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	99	104	150	150	147	171	171	191
v) Urban Development	–	4	–	–	1	2	82	82
vi) Labour and Employment	11	11	12	13	100	94	94	102
vii) Social Security and Welfare	5	9	–	–	98	–	96	97
viii) Water Supply and Sanitation	111	–	–	–	140	–	3	3
ix) Others	14	30	10	15	166	245	248	269
<b>5. Fiscal Services</b>	–	–	<b>500</b>	<b>600</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>6. Economic Services ( i to xvii )</b>	<b>14,248</b>	<b>3,276</b>	<b>1,564</b>	<b>1,757</b>	<b>42,423</b>	<b>41,364</b>	<b>44,849</b>	<b>52,716</b>
i) Crop Husbandry	143	125	150	175	640	1,109	1,109	841
ii) Animal Husbandry	114	110	115	121	116	146	73	92
iii) Fisheries	54	62	57	59	3	4	4	4
iv) Forestry and Wildlife	563	1,650	500	550	13,058	14,976	14,976	13,090
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	5	6	5	6	294	281	282	151
vii) Other Agricultural Programmes	–	10	–	–	9	7	18	19
viii) Major and Medium Irrigation projects	3	–	–	–	574	574	575	161
ix) Minor Irrigations	12	19	13	14	101	103	104	165
x) Power	10,520	–	–	–	21,969	19,111	22,800	32,800
xi) Petroleum	–	–	–	–	–	–	–	–
xii) Village and Small Industries	10	15	11	11	125	32	32	48
xiii) Industries@	699	650	602	700	3,696	4,035	4,035	4,437
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	14	–	–	–	129	10	10	11
xvi) Tourism	36	47	40	42	1,306	409	409	500
xvii) Others*	2,075	582	71	79	402	567	424	397
<b>D. Grants from the Centre (1 to 5)</b>	<b>177,730</b>	<b>222,949</b>	<b>234,881</b>	<b>240,379</b>	<b>157,357</b>	<b>289,623</b>	<b>309,986</b>	<b>351,972</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	88,013	80,436	82,369	92,454	132,689	136,731	147,763	186,494
	–	–	–	–	–	–	–	–
2. Central Plan Schemes	2,182	1,031	575	400	1,722	3,831	4,031	2,390
3. Centrally Sponsored Schemes	28,404	18,325	16,683	20,251	9,649	21,595	29,104	31,300
4. NEC/ Special Plan Scheme	1,312	12,976	11,321	12,502	–	–	–	–
5. Non-Plan Grants (a to c)	57,819	110,181	123,933	114,772	13,297	127,466	129,088	131,788
a) Statutory Grants	49,917	104,191	104,191	106,430	8,222	117,833	119,044	122,034
b) Grants for relief on account of Natural Calamities	693	964	964	992	2,950	7,102	7,102	7,244
c) Others	7,209	5,026	18,778	7,350	2,125	2,531	2,942	2,510

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

(Rs. Lakh)

Items	UTTAR PRADESH				WEST BENGAL			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>3,761,738</b>	<b>4,266,761</b>	<b>4,674,036</b>	<b>5,614,439</b>	<b>1,991,819</b>	<b>2,134,067</b>	<b>2,465,419</b>	<b>2,670,280</b>
<b>I. TAX REVENUE (A+B)</b>	<b>3,074,781</b>	<b>3,533,681</b>	<b>3,809,323</b>	<b>4,453,568</b>	<b>1,630,934</b>	<b>1,740,132</b>	<b>1,778,030</b>	<b>2,074,241</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>1,569,261</b>	<b>1,829,058</b>	<b>1,978,700</b>	<b>2,348,378</b>	<b>992,445</b>	<b>1,069,517</b>	<b>1,111,552</b>	<b>1,272,679</b>
<b>1. Taxes on Income (i+ii)</b>	<b>907</b>	<b>535</b>	<b>981</b>	<b>600</b>	<b>23,908</b>	<b>30,123</b>	<b>26,923</b>	<b>30,246</b>
i) Agricultural Income Tax	–	–	–	–	165	123	185	208
ii) Taxes on Professions, Trades, Callings and Employment	907	535	981	600	23,743	30,000	26,738	30,038
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>278,481</b>	<b>300,450</b>	<b>311,176</b>	<b>358,178</b>	<b>213,995</b>	<b>179,351</b>	<b>198,410</b>	<b>223,560</b>
i) Land Revenue	10,244	7,650	9,689	8,178	113,255	74,242	80,313	89,451
ii) Stamps and Registration fees	268,236	292,800	301,487	350,000	100,654	105,074	118,000	134,000
iii) Urban Immovable Property Tax	1	–	–	–	86	35	97	109
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>1,289,873</b>	<b>1,528,073</b>	<b>1,666,543</b>	<b>1,989,600</b>	<b>754,542</b>	<b>860,043</b>	<b>886,219</b>	<b>1,018,873</b>
i) Sales Tax (a to f)	888,832	1,052,400	1,200,000	1,452,800	571,630	650,289	650,800	762,248
a) State Sales Tax	888,793	590,781	721,100	855,000	505,358	572,858	577,621	678,950
b) Central Sales Tax	–	60,103	70,000	90,000	62,998	73,327	71,970	81,969
c) Sales Tax on Motor Spirit and Lubricants	–	399,116	406,500	495,000	859	3,680	688	700
d) Surcharge on Sales Tax	–	–	–	–	2,397	402	500	600
e) Receipts of Turnover Tax	–	–	–	–	2	11	10	15
f) Other Receipts	39	2,400	2,400	12,800	17	11	11	14
ii) State Excise	268,619	320,000	322,340	365,000	67,156	75,092	75,551	86,995
iii) Taxes on Vehicles	77,584	58,874	58,867	70,968	52,766	70,000	63,320	75,984
iv) Taxes on Goods and Passengers	8,174	65,300	52,600	64,232	55	100	57	65
v) Taxes and Duties on Electricity	35,436	19,499	19,499	22,000	26,965	28,750	55,954	47,985
vi) Entertainment Tax	–	11,023	12,223	13,200	4,239	5,995	4,773	5,369
vii) Other Taxes and Duties	11,228	977	1,014	1,400	31,729	29,817	35,765	40,228
<b>B. Share in Central Taxes</b>	<b>1,505,520</b>	<b>1,704,623</b>	<b>1,830,623</b>	<b>2,105,190</b>	<b>638,489</b>	<b>670,615</b>	<b>666,478</b>	<b>801,562</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>686,956</b>	<b>733,080</b>	<b>864,715</b>	<b>1,160,872</b>	<b>360,884</b>	<b>393,935</b>	<b>687,391</b>	<b>596,039</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>272,029</b>	<b>224,719</b>	<b>231,930</b>	<b>357,804</b>	<b>134,566</b>	<b>104,102</b>	<b>119,980</b>	<b>124,460</b>
<b>1. Interest Receipts</b>	<b>59,793</b>	<b>65,761</b>	<b>65,549</b>	<b>65,157</b>	<b>58,931</b>	<b>15,211</b>	<b>27,472</b>	<b>27,978</b>
<b>2. Dividends and Profits</b>	<b>927</b>	<b>592</b>	<b>592</b>	<b>592</b>	<b>43</b>	<b>62</b>	<b>49</b>	<b>55</b>
<b>3. General Services</b>	<b>34,436</b>	<b>54,848</b>	<b>53,471</b>	<b>56,313</b>	<b>27,247</b>	<b>26,066</b>	<b>33,936</b>	<b>33,630</b>
<i>of which: State lotteries</i>	–	–	–	–	2,370	6,549	8,882	2,638
<b>4. Social Services ( i to ix )</b>	<b>69,300</b>	<b>18,354</b>	<b>18,360</b>	<b>20,404</b>	<b>12,428</b>	<b>17,310</b>	<b>17,507</b>	<b>19,252</b>
i) Education, Sports, Art and Culture	58,102	6,370	6,366	7,122	3,067	3,894	3,427	3,845
ii) Medical and Public Health	4,203	4,877	4,877	6,304	7,151	9,930	11,355	12,319
iii) Family Welfare	88	350	350	150	45	47	51	58

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

(Rs. Lakh)

Items	UTTAR PRADESH				WEST BENGAL			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iv) Housing	985	2,346	2,346	2,346	1,396	1,399	1,594	1,799
v) Urban Development	433	3,198	3,198	3,198	56	78	66	74
vi) Labour and Employment	1,363	860	863	869	154	152	193	216
vii) Social Security and Welfare	1,725	295	301	400	251	795	362	403
viii) Water Supply and Sanitation	13	—	—	—	139	790	156	176
ix) Others	2,388	58	59	14	169	225	303	363
<b>5. Fiscal Services</b>	<b>11</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>6. Economic Services ( i to xvii )</b>	<b>107,561</b>	<b>85,164</b>	<b>93,958</b>	<b>215,339</b>	<b>35,916</b>	<b>45,450</b>	<b>41,016</b>	<b>43,544</b>
i) Crop Husbandry	1,860	1,778	1,786	2,868	591	789	706	781
ii) Animal Husbandry	1,345	1,659	2,133	2,255	466	450	524	589
iii) Fisheries	308	295	295	295	472	703	825	522
iv) Forestry and Wildlife	10,742	7,910	7,910	12,746	4,044	5,767	4,550	5,119
v) Plantations	—	—	—	—	2	—	2	2
vi) Co-operation	815	486	1,131	1,156	375	769	648	708
vii) Other Agricultural Programmes	372	207	207	277	31	36	35	40
viii) Major and Medium Irrigation projects	17,660	12,070	12,071	12,869	406	504	457	514
ix) Minor Irrigations	1,253	463	463	2,657	2,115	2,042	2,380	2,678
x) Power	24,000	16,000	16,000	135,000	1	1	1	1
xi) Petroleum	—	—	—	—	2	2	3	3
xii) Village and Small Industries	2,404	321	7	8	180	126	203	228
xiii) Industries@	29,214	32,020	32,048	35,058	2,258	2,291	2,540	2,858
xiv) Ports and Light Houses	—	—	—	—	6	8	7	8
xv) Road Transport	143	187	187	187	—	—	—	—
xvi) Tourism	31	1	1	750	125	186	141	158
xvii) Others*	17,414	11,767	19,720	9,212	24,842	31,776	27,994	29,335
<b>D. Grants from the Centre (1 to 5)</b>	<b>414,928</b>	<b>508,361</b>	<b>632,784</b>	<b>803,068</b>	<b>226,318</b>	<b>289,833</b>	<b>567,410</b>	<b>471,579</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	239,995	228,312	199,726	271,664	123,981	180,380	138,968	190,876
2. Central Plan Schemes	19,064	1,060	1,181	582	7,360	8,265	8,976	8,787
3. Centrally Sponsored Schemes	122,379	145,474	208,923	211,911	48,355	54,331	95,549	101,228
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	33,490	133,515	222,954	318,911	46,621	46,857	323,918	170,688
a) Statutory Grants	13,471	102,168	179,750	272,306	35,712	30,875	288,717	144,978
b) Grants for relief on account of Natural Calamities	13,336	12,124	22,195	22,836	9,217	8,380	17,605	18,112
c) Others	6,683	19,223	21,009	23,769	1,693	7,602	17,596	7,598

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

(Rs. Lakh)

Items	NATIONAL CAPITAL TERRITORY OF DELHI				ALL STATES			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>856,263</b>	<b>905,270</b>	<b>983,798</b>	<b>1,109,873</b>	<b>37,207,472</b>	<b>42,993,686</b>	<b>45,424,290</b>	<b>51,987,371</b>
<b>I. TAX REVENUE (A+B)</b>	<b>710,613</b>	<b>739,300</b>	<b>794,600</b>	<b>888,400</b>	<b>26,768,304</b>	<b>30,463,464</b>	<b>31,753,904</b>	<b>36,638,288</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>710,613</b>	<b>739,300</b>	<b>794,600</b>	<b>888,400</b>	<b>18,913,344</b>	<b>21,463,305</b>	<b>22,481,652</b>	<b>25,696,364</b>
<b>1. Taxes on Income (i+ii)</b>	–	–	–	–	<b>234,857</b>	<b>265,655</b>	<b>256,543</b>	<b>272,052</b>
i) Agricultural Income Tax	–	–	–	–	1,484	5,144	1,955	2,202
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	233,373	260,511	254,588	269,850
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>66,835</b>	<b>70,000</b>	<b>75,000</b>	<b>85,000</b>	<b>2,230,679</b>	<b>2,418,396</b>	<b>2,734,006</b>	<b>3,163,092</b>
i) Land Revenue	1	–	–	–	253,007	229,506	319,835	333,244
ii) Stamps and Registration fees	66,834	70,000	75,000	85,000	1,971,327	2,179,730	2,400,307	2,819,632
iii) Urban Immovable Property Tax	–	–	–	–	6,346	9,161	13,864	10,215
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>643,778</b>	<b>669,300</b>	<b>719,600</b>	<b>803,400</b>	<b>16,447,807</b>	<b>18,779,253</b>	<b>19,491,103</b>	<b>22,261,220</b>
i) Sales Tax (a to f)	519,993	529,800	579,800	649,800	11,675,376	13,411,390	13,852,806	16,083,954
a) State Sales Tax	420,335	429,785	487,775	549,775	9,381,315	10,479,380	10,313,565	12,070,915
b) Central Sales Tax	99,641	100,000	92,000	100,000	1,428,410	1,645,623	1,737,062	1,934,508
c) Sales Tax on Motor Spirit and Lubricants	–	–	–	–	665,744	1,172,945	1,251,968	1,437,665
d) Surcharge on Sales Tax	–	–	–	–	10,898	759	1,503	703
e) Receipts of Turnover Tax	–	–	–	–	128	33,663	32	1,015
f) Other Receipts	17	15	25	25	188,879	79,021	548,675	639,149
ii) State Excise	84,368	90,000	92,500	97,500	2,193,997	2,497,026	2,605,219	2,953,348
iii) Taxes on Vehicles	19,598	30,000	26,000	32,500	1,081,091	1,262,515	1,218,076	1,355,659
iv) Taxes on Goods and Passengers	95	200	200	200	520,602	581,088	635,836	746,484
v) Taxes and Duties on Electricity	–	–	–	–	725,523	738,173	900,202	822,755
vi) Entertainment Tax	3,522	5,000	3,800	4,100	86,169	109,999	87,751	89,609
vii) Other Taxes and Duties	16,202	14,300	17,300	19,300	165,050	179,063	191,214	209,412
<b>B. Share in Central Taxes</b>	–	–	–	–	<b>7,854,960</b>	<b>9,000,159</b>	<b>9,272,252</b>	<b>10,941,924</b>
<b>II. NON-TAX REVENUE (C+D)</b>	<b>145,650</b>	<b>165,970</b>	<b>189,198</b>	<b>221,473</b>	<b>10,439,168</b>	<b>12,530,222</b>	<b>13,670,386</b>	<b>15,349,083</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>92,139</b>	<b>107,531</b>	<b>134,242</b>	<b>131,722</b>	<b>4,753,481</b>	<b>4,642,040</b>	<b>4,670,184</b>	<b>5,330,257</b>
<b>1. Interest Receipts</b>	<b>82,196</b>	<b>98,581</b>	<b>124,973</b>	<b>122,249</b>	<b>946,999</b>	<b>829,905</b>	<b>967,298</b>	<b>972,361</b>
<b>2. Dividends and Profits</b>	<b>375</b>	<b>700</b>	<b>400</b>	<b>400</b>	<b>34,195</b>	<b>37,847</b>	<b>41,278</b>	<b>30,722</b>
<b>3. General Services</b>	<b>4,818</b>	<b>4,653</b>	<b>4,810</b>	<b>4,876</b>	<b>1,113,016</b>	<b>1,393,276</b>	<b>1,204,301</b>	<b>1,515,664</b>
<i>of which: State lotteries</i>	–	–	–	–	705,494	972,429	786,361	1,074,125
<b>4. Social Services ( i to ix )</b>	<b>2,773</b>	<b>2,439</b>	<b>2,683</b>	<b>2,755</b>	<b>359,096</b>	<b>318,686</b>	<b>323,859</b>	<b>331,433</b>
i) Education, Sports, Art and Culture	931	715	800	820	131,048	94,123	85,977	93,725
ii) Medical and Public Health	1,301	1,225	1,310	1,320	78,736	77,102	79,239	85,243
iii) Family Welfare	7	6	1	1	2,116	2,934	2,500	2,295

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

(Rs. Lakh)

Items	NATIONAL CAPITAL TERRITORY OF DELHI				ALL STATES			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	6	7	8	9	6	7	8	9
iii) Housing	175	205	210	220	13,961	20,336	21,862	17,664
iv) Urban Development	27	22	—	—	45,071	29,548	46,192	37,407
v) Labour and Employment	315	241	320	340	16,596	14,953	16,202	17,286
vi) Social Security and Welfare	16	22	40	50	15,694	12,248	12,353	12,884
vii) Water Supply and Sanitation	—	—	—	—	42,143	49,622	47,953	52,506
viii) Others	1	3	2	4	13,731	17,820	11,583	12,424
<b>5. Fiscal Services</b>	—	—	—	—	<b>89</b>	<b>9</b>	<b>508</b>	<b>608</b>
<b>6. Economic Services ( i to xvii )</b>	<b>1,977</b>	<b>1,158</b>	<b>1,376</b>	<b>1,442</b>	<b>2,300,086</b>	<b>2,062,317</b>	<b>2,132,942</b>	<b>2,479,468</b>
i) Crop Husbandry	30	30	30	32	23,055	25,354	26,110	25,878
ii) Animal Husbandry	31	35	30	32	8,042	8,285	8,860	10,595
iii) Fisheries	8	12	10	10	5,760	7,185	7,482	7,656
iv) Forestry and Wildlife	17	11	18	20	220,577	211,843	217,368	236,308
v) Plantations	—	—	—	—	173	181	193	213
vi) Co-operation	316	16	15	15	23,567	28,116	29,507	28,158
vii) Other Agricultural Programmes	2	3	3	5	5,267	4,790	5,875	5,703
viii) Major and Medium Irrigation projects	186	208	200	210	126,477	150,450	161,463	171,917
ix) Minor Irrigations	13	6	5	6	14,306	15,088	17,650	21,762
x) Power	181	—	180	190	514,659	287,272	258,028	408,903
xi) Petroleum	—	—	—	—	89,279	82,805	124,062	142,006
xii) Village and Small Industries	290	357	160	170	9,703	6,068	6,403	6,436
xiii) Industries@	10	16	10	12	810,081	872,490	915,063	1,041,162
xiv) Ports and Light Houses	—	—	—	—	15,091	13,680	16,568	18,100
xv) Road Transport	—	—	—	—	73,761	91,257	73,069	73,702
xvi) Tourism	6	4	5	5	8,553	9,182	9,319	8,260
xvii) Others*	887	460	710	735	351,735	248,271	255,921	272,708
<b>D. Grants from the Centre (1 to 5)</b>	<b>53,511</b>	<b>58,439</b>	<b>54,956</b>	<b>89,751</b>	<b>5,685,687</b>	<b>7,888,182</b>	<b>9,000,201</b>	<b>10,018,826</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	16,128	18,739	18,889	50,251	2,991,862	3,501,274	3,342,971	4,280,137
	—	—	—	—	—	—	65,725	—
2. Central Plan Schemes	—	—	—	—	131,547	491,385	455,789	567,763
3. Centrally Sponsored Schemes	4,883	7,200	3,567	7,000	1,043,909	1,536,577	1,785,671	1,825,918
4. NEC/ Special Plan Scheme	—	—	—	—	28,716	59,166	69,030	73,480
5. Non-Plan Grants (a to c)	32,500	32,500	32,500	32,500	1,489,654	2,299,781	3,346,741	3,271,527
a) Statutory Grants	32,500	32,500	32,500	32,500	796,267	1,462,401	1,998,143	1,996,202
b) Grants for relief on account of Natural Calamities	—	—	—	—	216,655	186,053	373,559	253,200
c) Others	—	—	—	—	476,731	651,327	975,039	1,022,126



**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 31. As per available information, ARM proposed by the State Governments for 2006-07 is estimated at Rs.273 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 Jammu & Kashmir and Jharkhand for 2004-05 (Accounts) relate to revised estimates.
  5. In last year's Study, figures in respect of Bihar for 2005-06 (BE) were based on *vote-on-accounts*. The figures for 2005-06 (BE) in respect of Bihar have, therefore, been revised based on Budget 2006-07. Accordingly, all figures in respect of 'All States' for 2005-06 (BE) will differ from the figures published last year.
  6. The data are subject to rounding-off.
- @ 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/Negligible/Not available.

## Appendix II: Revenue Expenditure of Individual States ANDHRA PRADESH

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>673,508</b>	<b>2,457,226</b>	<b>3,130,734</b>	<b>994,891</b>	<b>2,742,897</b>	<b>3,737,788</b>	<b>809,220</b>	<b>2,929,647</b>	<b>3,738,867</b>	<b>1,248,901</b>	<b>3,283,800</b>	<b>4,532,701</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>664,823</b>	<b>1,149,171</b>	<b>1,813,994</b>	<b>986,232</b>	<b>1,242,672</b>	<b>2,228,904</b>	<b>800,261</b>	<b>1,520,035</b>	<b>2,320,295</b>	<b>1,234,042</b>	<b>1,674,442</b>	<b>2,908,484</b>
<b>A. Social Services (1 to 12)</b>	<b>323,799</b>	<b>724,186</b>	<b>1,047,985</b>	<b>522,442</b>	<b>774,962</b>	<b>1,297,404</b>	<b>514,272</b>	<b>835,096</b>	<b>1,349,368</b>	<b>780,975</b>	<b>910,865</b>	<b>1,691,840</b>
1. Education, Sports, Art and Culture	56,199	403,077	459,276	129,398	456,471	585,869	133,941	500,727	634,668	161,756	545,706	707,462
2. Medical and Public Health	18,819	99,660	118,478	27,177	107,684	134,861	16,938	114,671	131,609	36,694	130,077	166,771
3. Family Welfare	29,114	1,115	30,229	40,694	2,013	42,707	39,058	1,092	40,150	37,019	1,114	38,134
4. Water Supply and Sanitation	8,633	9,739	18,372	68,538	10,853	79,391	63,444	10,654	74,098	115,251	12,049	127,301
5. Housing	40,529	883	41,412	34,973	1,340	36,313	32,399	1,333	33,732	92,942	1,661	94,603
6. Urban Development	40,324	29,683	70,007	58,059	26,492	84,551	65,005	18,605	83,610	78,408	20,774	99,182
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	80,924	46,883	127,807	105,401	51,649	157,050	105,960	58,895	164,855	156,950	68,288	225,239
8. Labour and Labour Welfare	1,469	6,277	7,746	1,866	6,575	8,441	2,300	7,494	9,794	2,297	8,064	10,362
9. Social Security and Welfare	32,567	19,164	51,731	41,832	25,906	67,738	43,559	25,109	68,668	87,986	7,206	95,192
10. Nutrition	14,619	50,804	65,423	13,960	55,980	69,940	11,119	55,980	67,099	11,119	72,981	84,100
11. Relief on account of Natural Calamities	—	50,943	50,943	—	24,221	24,221	—	34,551	34,551	—	36,284	36,284
12. Others*	602	5,958	6,560	544	5,778	6,322	549	5,983	6,533	552	6,660	7,212
<b>B. Economic Services (1 to 9)</b>	<b>341,024</b>	<b>424,985</b>	<b>766,009</b>	<b>463,790</b>	<b>467,710</b>	<b>931,500</b>	<b>285,988</b>	<b>684,939</b>	<b>970,928</b>	<b>453,067</b>	<b>763,577</b>	<b>1,216,644</b>
1. Agriculture and Allied Activities (i to xii)	58,126	61,485	119,611	78,805	67,386	146,191	70,842	74,012	144,853	80,840	85,544	166,384
i) Crop Husbandry	40,845	8,932	49,777	41,256	10,306	51,562	42,562	11,695	54,258	50,712	12,584	63,295
ii) Soil and Water Conservation	350	1,463	1,813	539	1,698	2,237	539	1,931	2,470	554	2,081	2,635
iii) Animal Husbandry	1,243	15,955	17,198	2,218	17,923	20,141	2,201	20,168	22,369	2,532	22,848	25,380
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	403	1,563	1,966	2,082	1,756	3,838	2,094	1,931	4,025	1,817	2,128	3,946
vi) Forestry and Wild Life	13,352	12,813	26,165	29,630	11,611	41,241	20,743	13,512	34,255	20,433	15,799	36,231
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	1,050	10,379	11,429	1,050	11,469	12,519	1,023	12,273	13,295	2,010	16,152	18,162
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	884	9,898	10,782	2,030	12,134	14,164	1,680	11,945	13,625	2,782	13,354	16,136
xii) Other Agricultural Programmes	—	482	482	—	489	489	—	557	557	—	599	599
2. Rural Development	56,051	106,034	162,085	66,523	94,880	161,403	52,111	120,873	172,984	135,700	137,098	272,799
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	13,663	178,474	192,137	70,063	214,264	284,327	94,363	226,107	320,470	155,136	277,615	432,751
of which :												
i) Major and Medium Irrigation	10,061	167,170	177,231	64,610	203,471	268,081	88,910	215,017	303,927	149,345	265,924	415,269
ii) Minor Irrigation	2,988	3,914	6,902	4,615	3,068	7,683	4,615	3,316	7,931	4,643	3,601	8,244
iii) Flood Control and Drainage	—	7,390	7,390	—	7,726	7,726	—	7,774	7,774	—	8,091	8,091
5. Energy	181,770	7,837	189,608	171,489	8,522	180,011	4,852	170,361	175,213	5,684	151,983	157,667
of which : Power	181,558	7,784	189,342	171,263	8,464	179,727	4,636	170,272	174,908	5,408	151,780	157,188
6. Industry and Minerals (i to iii)	13,078	5,103	18,180	33,177	5,686	38,863	19,994	5,842	25,836	31,624	5,900	37,524
i) Village and Small Industries	11,038	1,874	12,912	15,118	2,332	17,450	14,935	2,288	17,223	17,058	1,923	18,981
ii) Industries@	2,011	3,229	5,240	3,059	3,354	6,413	3,059	3,554	6,613	7,739	3,977	11,716
iii) Others**	28	—	28	15,000	—	15,000	2,000	—	2,000	6,827	—	6,827

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See 'Notes to Appendix II'.

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	45	56,973	57,019	14	65,316	65,330	14	74,864	74,878	14	91,566	91,580
i) Roads and Bridges	–	46,007	46,007	–	54,491	54,491	–	65,503	65,503	–	80,618	80,618
ii) Others @@	45	10,967	11,012	14	10,825	10,839	14	9,362	9,376	14	10,947	10,961
8. Science, Technology and Environment	370	64	434	317	71	388	307	73	380	414	142	555
9. General Economic Services (i to iv)	17,921	9,015	26,936	43,402	11,585	54,987	43,507	12,807	56,314	43,655	13,729	57,384
i) Secretariat - Economic Services	10,668	2,601	13,269	32,192	3,210	35,402	32,192	3,502	35,694	32,547	3,849	36,396
ii) Tourism	4,722	243	4,965	6,251	1,469	7,720	6,251	1,503	7,754	6,251	1,525	7,776
iii) Civil Supplies	2,037	3,090	5,127	3,546	3,461	7,007	3,651	3,923	7,574	3,751	4,184	7,935
iv) Others +	495	3,081	3,575	1,413	3,445	4,858	1,413	3,879	5,293	1,106	4,171	5,277
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>8,685</b>	<b>1,285,398</b>	<b>1,294,084</b>	<b>8,659</b>	<b>1,472,146</b>	<b>1,480,805</b>	<b>8,959</b>	<b>1,383,602</b>	<b>1,392,561</b>	<b>14,860</b>	<b>1,581,278</b>	<b>1,596,138</b>
<b>A. Organs of State</b>	<b>1,417</b>	<b>33,534</b>	<b>34,951</b>	<b>1,292</b>	<b>35,121</b>	<b>36,413</b>	<b>1,292</b>	<b>33,630</b>	<b>34,922</b>	<b>1,150</b>	<b>38,218</b>	<b>39,368</b>
<b>B. Fiscal Services (i + ii)</b>	<b>1,409</b>	<b>46,608</b>	<b>48,017</b>	<b>1,458</b>	<b>52,411</b>	<b>53,869</b>	<b>1,458</b>	<b>55,540</b>	<b>56,998</b>	<b>2,636</b>	<b>62,997</b>	<b>65,633</b>
i) Collection of Taxes and Duties	1,409	37,403	38,812	1,458	42,791	44,249	1,458	46,834	48,292	2,636	53,332	55,968
ii) Other Fiscal Services	–	9,205	9,205	–	9,620	9,620	–	8,706	8,706	–	9,665	9,665
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>–</b>	<b>709,141</b>	<b>709,141</b>	<b>–</b>	<b>792,322</b>	<b>792,322</b>	<b>–</b>	<b>725,770</b>	<b>725,770</b>	<b>–</b>	<b>819,667</b>	<b>819,667</b>
1. Appropriation for Reduction or Avoidance of Debt	–	–	–	–	–	–	–	19,966	19,966	–	21,349	21,349
2. Interest Payments (i to iv)	–	709,141	709,141	–	792,322	792,322	–	705,804	705,804	–	798,318	798,318
i) Interest on Loans from the Centre	–	217,642	217,642	–	204,431	204,431	–	136,025	136,025	–	177,308	177,308
ii) Interest on Internal Debt	–	449,973	449,973	–	523,500	523,500	–	510,340	510,340	–	557,833	557,833
<i>of which:</i>												
a) Interest on Market Loans	–	170,171	170,171	–	196,286	196,286	–	186,030	186,030	–	194,030	194,030
b) Interest on NSSF	–	–	–	–	–	–	–	–	–	–	–	–
iii) Interest on Small Savings, Provident Funds, etc.	–	41,418	41,418	–	64,282	64,282	–	59,438	59,438	–	63,176	63,176
iv) Others	–	107	107	–	109	109	–	1	1	–	1	1
<b>D. Administrative Services (i to v)</b>	<b>5,859</b>	<b>194,432</b>	<b>200,290</b>	<b>5,909</b>	<b>201,491</b>	<b>207,400</b>	<b>6,209</b>	<b>237,862</b>	<b>244,072</b>	<b>11,074</b>	<b>266,978</b>	<b>278,051</b>
i) Secretariat - General Services	93	10,231	10,324	957	6,464	7,421	1,357	6,319	7,676	4,978	6,971	11,950
ii) District Administration	–	28,514	28,514	–	32,502	32,502	–	36,810	36,810	–	39,879	39,879
iii) Police	2,514	123,645	126,159	3,000	124,474	127,474	3,000	133,647	136,647	3,000	151,687	154,687
iv) Public Works	30	4,551	4,581	2	6,883	6,885	2	12,604	12,607	2	15,570	15,572
v) Others ++	3,221	27,492	30,714	1,950	31,168	33,118	1,850	48,483	50,333	3,093	52,871	55,964
<b>E. Pensions</b>	<b>1</b>	<b>301,677</b>	<b>301,678</b>	<b>–</b>	<b>330,786</b>	<b>330,786</b>	<b>–</b>	<b>330,786</b>	<b>330,786</b>	<b>–</b>	<b>393,403</b>	<b>393,403</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>7</b>	<b>7</b>	<b>–</b>	<b>60,015</b>	<b>60,015</b>	<b>–</b>	<b>14</b>	<b>14</b>	<b>–</b>	<b>16</b>	<b>16</b>
<i>of which</i> : Payment on account of State Lotteries	–	–	–	–	–	–	–	–	–	–	–	–
<b>III. Grants-in-Aid and Contributions</b>	<b>–</b>	<b>22,656</b>	<b>22,656</b>	<b>–</b>	<b>28,079</b>	<b>28,079</b>	<b>–</b>	<b>26,010</b>	<b>26,010</b>	<b>–</b>	<b>28,079</b>	<b>28,079</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	22,656	22,656	–	28,079	28,079	–	26,010	26,010	–	28,079	28,079

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>57,903</b>	<b>93,061</b>	<b>150,964</b>	<b>70,131</b>	<b>93,071</b>	<b>163,202</b>	<b>68,245</b>	<b>101,997</b>	<b>170,241</b>	<b>82,883</b>	<b>98,068</b>	<b>180,951</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>54,798</b>	<b>47,265</b>	<b>102,062</b>	<b>64,385</b>	<b>44,387</b>	<b>108,772</b>	<b>67,572</b>	<b>53,527</b>	<b>121,100</b>	<b>82,215</b>	<b>48,916</b>	<b>131,130</b>
<b>A. Social Services (1 to 12)</b>	<b>32,334</b>	<b>14,933</b>	<b>47,267</b>	<b>13,367</b>	<b>16,660</b>	<b>30,027</b>	<b>32,036</b>	<b>19,813</b>	<b>51,849</b>	<b>18,179</b>	<b>18,978</b>	<b>37,157</b>
1. Education, Sports, Art and Culture	12,404	8,029	20,434	7,772	8,883	16,655	13,281	9,155	22,435	11,218	9,036	20,253
2. Medical and Public Health	2,515	4,779	7,294	1,016	5,013	6,029	1,334	5,496	6,830	1,265	5,575	6,841
3. Family Welfare	400	14	414	50	-	50	489	-	489	43	-	43
4. Water Supply and Sanitation	10,360	779	11,138	2,498	279	2,777	13,656	953	14,608	3,301	344	3,645
5. Housing	980	157	1,137	748	-	748	742	239	981	800	-	800
6. Urban Development	-	144	144	1	41	42	-	142	142	-	147	147
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	-	-	-	-
8. Labour and Labour Welfare	159	91	250	135	84	219	171	82	253	245	83	328
9. Social Security and Welfare	1,810	415	2,224	1,008	337	1,345	2,135	397	2,533	857	431	1,288
10. Nutrition	1,241	10	1,251	14	7	21	121	10	131	318	7	325
11. Relief on account of Natural Calamities	2,353	-	2,353	-	1,533	1,533	-	2,830	2,830	-	2,912	2,912
12. Others*	113	516	629	125	483	608	106	510	616	132	443	575
<b>B. Economic Services (1 to 9)</b>	<b>22,464</b>	<b>32,332</b>	<b>54,795</b>	<b>51,018</b>	<b>27,727</b>	<b>78,745</b>	<b>35,536</b>	<b>33,715</b>	<b>69,251</b>	<b>64,036</b>	<b>29,937</b>	<b>93,973</b>
1. Agriculture and Allied Activities (i to xii)	6,588	11,368	17,955	4,644	9,437	14,081	11,550	9,959	21,509	7,626	9,753	17,379
i) Crop Husbandry	3,006	1,787	4,793	1,577	1,968	3,545	3,914	1,984	5,897	2,290	2,051	4,340
ii) Soil and Water Conservation	648	708	1,340	637	737	1,374	1,157	898	2,056	809	902	1,711
iii) Animal Husbandry	712	1,115	1,827	731	1,092	1,823	1,075	1,246	2,320	723	1,189	1,912
iv) Dairy Development	40	15	55	25	25	50	25	29	54	30	28	58
v) Fisheries	265	186	451	171	188	359	264	190	454	272	193	465
vi) Forestry and Wild Life	1,716	2,393	4,109	1,282	2,759	4,041	3,692	2,908	6,601	3,281	2,735	6,016
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	4,792	4,792	-	2,417	2,417	-	2,435	2,435	-	2,386	2,386
ix) Agricultural Research and Education	22	80	103	32	48	80	324	56	381	62	54	117
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	131	267	398	144	181	325	254	189	443	158	191	349
xii) Other Agricultural Programmes	47	25	72	45	22	67	845	24	869	-	25	25
2. Rural Development	2,146	3,526	5,672	1,649	1,183	2,832	2,344	4,935	7,279	2,067	2,497	4,564
3. Special Area Programmes	1,597	3	1,600	4,923	3	4,926	5,655	3	5,659	5,629	3	5,632
4. Irrigation and Flood Control	2,828	1,115	3,943	3,540	638	4,178	4,057	656	4,713	4,610	685	5,296
of which :												
i) Major and Medium Irrigation	40	-	40	40	-	40	40	-	40	48	-	48
ii) Minor Irrigation	2,104	899	3,004	3,200	638	3,838	3,817	656	4,473	4,322	685	5,008
iii) Flood Control and Drainage	483	216	699	100	-	100	-	-	-	-	-	-
5. Energy	536	10,019	10,555	244	10,532	10,776	917	10,726	11,643	208	10,546	10,753
of which : Power	351	10,019	10,370	89	10,532	10,621	242	10,726	10,969	22	10,546	10,567
6. Industry and Minerals (i to iii)	817	619	1,436	595	472	1,067	953	619	1,573	762	531	1,293
i) Village and Small Industries	638	618	1,256	529	472	1,001	856	619	1,476	647	531	1,178
ii) Industries@	79	-	79	66	-	66	97	-	97	115	-	115
iii) Others**	100	1	101	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	3,392	4,774	8,167	3,278	4,672	7,950	3,570	5,817	9,387	3,569	5,079	8,648
i) Roads and Bridges	3,144	188	3,332	2,990	–	2,990	2,965	1,074	4,039	3,302	289	3,591
ii) Others @@	248	4,586	4,834	288	4,672	4,960	605	4,743	5,348	267	4,790	4,359
8. Science, Technology and Environment	35	–	35	201	–	201	1,035	–	1,035	1,027	–	1,027
9. General Economic Services (i to iv)	4,524	909	5,433	31,944	790	32,734	5,455	998	6,452	38,537	843	39,381
i) Secretariat - Economic Services	3,918	80	3,998	31,339	82	31,421	4,715	86	4,801	37,967	87	38,054
ii) Tourism	265	16	280	303	18	321	371	18	389	254	18	272
iii) Civil Supplies	130	456	586	144	302	446	149	423	572	162	340	502
iv) Others +	211	358	569	158	388	546	219	472	691	155	399	553
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,105</b>	<b>45,797</b>	<b>48,902</b>	<b>5,746</b>	<b>48,684</b>	<b>54,430</b>	<b>672</b>	<b>48,469</b>	<b>49,142</b>	<b>669</b>	<b>49,152</b>	<b>49,821</b>
<b>A. Organs of State</b>	<b>21</b>	<b>3,558</b>	<b>3,579</b>	<b>9</b>	<b>1,286</b>	<b>1,295</b>	<b>24</b>	<b>2,222</b>	<b>2,246</b>	<b>–</b>	<b>1,569</b>	<b>1,569</b>
<b>B. Fiscal Services (i + ii)</b>	<b>13</b>	<b>376</b>	<b>389</b>	<b>13</b>	<b>350</b>	<b>363</b>	<b>13</b>	<b>381</b>	<b>394</b>	<b>13</b>	<b>363</b>	<b>376</b>
i) Collection of Taxes and Duties	–	359	359	–	336	336	–	366	366	–	347	347
ii) Other Fiscal Services	13	17	30	13	14	27	13	15	28	13	16	29
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>–</b>	<b>15,431</b>	<b>15,431</b>	<b>–</b>	<b>18,907</b>	<b>18,907</b>	<b>–</b>	<b>17,008</b>	<b>17,008</b>	<b>–</b>	<b>18,969</b>	<b>18,969</b>
1. Appropriation for Reduction or Avoidance of Debt	–	741	741	–	900	900	–	900	900	–	900	900
2. Interest Payments (i to iv)	–	14,690	14,690	–	18,007	18,007	–	16,108	16,108	–	18,069	18,069
i) Interest on Loans from the Centre	–	–	–	–	7,988	7,988	–	–	–	–	–	–
ii) Interest on Internal Debt	–	–	–	–	6,174	6,174	–	–	–	–	–	–
<i>of which:</i>												
a) Interest on Market Loans	–	–	–	–	1,856	1,856	–	–	–	–	–	–
b) Interest on NSSF	–	–	–	–	–	–	–	–	–	–	–	–
iii) Interest on Small Savings, Provident Funds, etc.	–	–	–	–	3,845	3,845	–	–	–	–	–	–
iv) Others	–	14,690	14,690	–	–	–	–	16,108	16,108	–	18,069	18,069
<b>D. Administrative Services (i to v)</b>	<b>3,072</b>	<b>19,367</b>	<b>22,439</b>	<b>5,724</b>	<b>20,403</b>	<b>26,127</b>	<b>636</b>	<b>21,729</b>	<b>22,364</b>	<b>656</b>	<b>20,404</b>	<b>21,060</b>
i) Secretariat - General Services	25	2,343	2,368	26	2,039	2,065	42	2,330	2,372	26	1,770	1,797
ii) District Administration	120	3,874	3,994	4,900	4,041	8,941	–	4,141	4,141	–	4,134	4,134
iii) Police	2,103	8,741	10,843	–	10,246	10,246	–	10,134	10,134	–	10,040	10,040
iv) Public Works	744	3,402	4,146	718	3,083	3,801	523	4,023	4,546	550	3,296	3,846
v) Others ++	80	1,007	1,087	80	994	1,074	70	1,101	1,171	80	1,163	1,243
<b>E. Pensions</b>	<b>–</b>	<b>7,034</b>	<b>7,034</b>	<b>–</b>	<b>7,731</b>	<b>7,731</b>	<b>–</b>	<b>7,084</b>	<b>7,084</b>	<b>–</b>	<b>7,798</b>	<b>7,798</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>32</b>	<b>32</b>	<b>–</b>	<b>7</b>	<b>7</b>	<b>–</b>	<b>46</b>	<b>46</b>	<b>–</b>	<b>50</b>	<b>50</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>
<i>of which</i> : Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	–	–	–	–	–	–	–	–	–	–	–	–

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>203,336</b>	<b>819,579</b>	<b>1,022,915</b>	<b>401,585</b>	<b>973,801</b>	<b>1,375,386</b>	<b>427,876</b>	<b>1,033,776</b>	<b>1,461,652</b>	<b>344,313</b>	<b>1,265,311</b>	<b>1,609,624</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>202,371</b>	<b>450,342</b>	<b>652,714</b>	<b>347,082</b>	<b>507,926</b>	<b>855,008</b>	<b>373,373</b>	<b>558,326</b>	<b>931,699</b>	<b>300,544</b>	<b>675,281</b>	<b>975,825</b>
<b>A. Social Services (1 to 12)</b>	<b>103,651</b>	<b>322,593</b>	<b>426,243</b>	<b>193,061</b>	<b>360,946</b>	<b>554,007</b>	<b>217,451</b>	<b>395,588</b>	<b>613,039</b>	<b>167,704</b>	<b>480,635</b>	<b>648,339</b>
1. Education, Sports, Art and Culture	31,534	218,718	250,251	79,391	275,488	354,879	79,938	293,913	373,851	36,696	341,294	377,990
2. Medical and Public Health	7,590	26,672	34,262	11,281	34,235	45,516	11,281	49,010	60,291	11,027	65,185	76,211
3. Family Welfare	6,281	399	6,680	16,665	482	17,147	16,665	483	17,147	13,872	6,623	20,495
4. Water Supply and Sanitation	17,133	13,582	30,715	17,405	13,470	30,875	25,381	13,825	39,206	3,326	17,491	20,817
5. Housing	601	81	683	278	1,619	1,897	278	1,619	1,897	154	1,284	1,437
6. Urban Development	5,625	4,432	10,057	8,552	2,150	10,702	8,552	2,728	11,280	13,657	4,098	17,755
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	12,679	4,627	17,307	30,373	2,007	32,380	30,713	2,321	33,034	40,789	1,972	42,761
8. Labour and Labour Welfare	307	2,423	2,730	404	3,131	3,535	404	3,143	3,548	1,359	3,660	5,019
9. Social Security and Welfare	17,514	5,304	22,818	28,453	6,273	34,726	41,681	6,283	47,964	41,836	6,745	48,581
10. Nutrition	4,307	1,615	5,922	63	233	296	2,363	233	2,596	4,863	202	5,065
11. Relief on account of Natural Calamities	—	42,772	42,772	—	19,306	19,306	—	19,306	19,306	—	29,514	29,514
12. Others*	80	1,967	2,047	196	2,552	2,748	196	2,724	2,920	127	2,567	2,694
<b>B. Economic Services (1 to 9)</b>	<b>98,721</b>	<b>127,750</b>	<b>226,470</b>	<b>154,021</b>	<b>146,980</b>	<b>301,001</b>	<b>155,922</b>	<b>162,737</b>	<b>318,659</b>	<b>132,840</b>	<b>194,645</b>	<b>327,485</b>
1. Agriculture and Allied Activities (i to xii)	10,972	37,820	48,791	34,055	43,570	77,625	34,055	45,533	79,588	30,091	52,510	82,601
i) Crop Husbandry	4,533	8,010	12,543	14,649	10,113	24,762	14,649	10,223	24,872	13,156	12,512	25,668
ii) Soil and Water Conservation	234	1,675	1,909	402	1,954	2,356	402	2,025	2,427	567	2,269	2,836
iii) Animal Husbandry	598	7,988	8,586	3,096	9,361	12,457	3,097	9,519	12,616	2,328	11,477	13,805
iv) Dairy Development	459	642	1,102	2,075	886	2,961	2,075	886	2,961	1,547	1,159	2,706
v) Fisheries	413	1,438	1,851	3,119	1,447	4,566	3,119	1,447	4,566	2,297	1,625	3,922
vi) Forestry and Wild Life	2,776	8,744	11,520	7,468	11,036	18,504	7,468	12,030	19,497	7,016	14,496	21,512
vii) Plantations	—	—	—	5	—	5	—	—	5	—	—	2
viii) Food Storage and Warehousing	96	1,176	1,272	894	1,549	2,443	894	1,549	2,443	265	1,921	2,186
ix) Agricultural Research and Education	1,694	3,198	4,892	936	4,141	5,077	936	4,772	5,708	2,546	4,166	6,711
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	116	4,759	4,875	334	2,779	3,113	334	2,779	3,113	276	2,554	2,830
xii) Other Agricultural Programmes	52	189	242	1,077	304	1,381	1,077	304	1,381	91	330	421
2. Rural Development	30,560	13,056	43,616	28,463	16,330	44,793	28,463	26,847	55,310	41,748	34,177	75,925
3. Special Area Programmes	1,811	187	1,998	5,821	195	6,016	6,082	195	6,276	5,951	227	6,178
4. Irrigation and Flood Control	—	20,784	20,784	—	23,580	23,580	—	25,023	25,023	—	31,443	31,443
of which :												
i) Major and Medium Irrigation	—	3,349	3,349	—	4,016	4,016	—	4,946	4,946	—	6,231	6,231
ii) Minor Irrigation	—	9,096	9,096	—	9,866	9,866	—	10,380	10,380	—	13,765	13,765
iii) Flood Control and Drainage	—	8,248	8,248	—	9,493	9,493	—	9,493	9,493	—	11,204	11,204
5. Energy	20,065	11,160	31,225	20,883	16,403	37,286	20,883	16,403	37,286	11	16,474	16,485
of which : Power	20,056	11,148	31,204	20,870	16,390	37,260	20,870	16,390	37,260	—	16,460	16,460
6. Industry and Minerals (i to iii)	4,812	8,144	12,956	12,925	7,900	20,825	13,899	8,052	21,951	9,082	8,364	17,446
i) Village and Small Industries	4,105	6,338	10,442	10,939	6,995	17,934	10,939	7,144	18,083	7,545	7,659	15,204
ii) Industries@	708	1,806	2,514	1,986	905	2,891	2,960	908	3,868	1,537	704	2,241
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	4,504	26,396	30,900	7,918	34,577	42,495	8,068	36,250	44,318	4,795	46,430	51,225
i) Roads and Bridges	4,107	22,976	27,083	7,247	30,706	37,953	7,247	32,116	39,363	4,023	40,884	44,907
ii) Others @@	397	3,420	3,817	671	3,871	4,542	821	4,134	4,955	772	5,546	6,318
8. Science, Technology and Environment	287	37	324	109	49	158	109	49	158	171	57	228
9. General Economic Services (i to iv)	25,710	10,166	35,876	43,847	4,376	48,223	44,363	4,387	48,750	40,990	4,965	45,955
i) Secretariat - Economic Services	25,420	8,244	33,665	43,107	2,002	45,109	43,107	2,002	45,109	40,505	2,315	42,820
ii) Tourism	107	319	427	302	325	627	302	325	627	185	357	542
iii) Civil Supplies	-	22	22	6	30	36	198	30	228	4	36	39
iv) Others +	182	1,580	1,763	432	2,019	2,451	756	2,030	2,786	296	2,258	2,554
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>965</b>	<b>367,925</b>	<b>368,890</b>	<b>54,503</b>	<b>464,350</b>	<b>518,853</b>	<b>54,503</b>	<b>473,825</b>	<b>528,328</b>	<b>43,769</b>	<b>588,506</b>	<b>632,275</b>
<b>A. Organs of State</b>	<b>82</b>	<b>9,717</b>	<b>9,800</b>	<b>789</b>	<b>10,580</b>	<b>11,369</b>	<b>789</b>	<b>13,912</b>	<b>14,701</b>	-	<b>15,955</b>	<b>15,955</b>
<b>B. Fiscal Services (i + ii)</b>	<b>125</b>	<b>16,035</b>	<b>16,160</b>	<b>732</b>	<b>19,654</b>	<b>20,386</b>	<b>732</b>	<b>20,298</b>	<b>21,030</b>	<b>477</b>	<b>22,084</b>	<b>22,561</b>
i) Collection of Taxes and Duties	125	15,840	15,965	732	19,495	20,227	732	20,140	20,872	477	21,979	22,456
ii) Other Fiscal Services	-	195	195	-	159	159	-	159	159	-	104	104
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	-	<b>144,754</b>	<b>144,754</b>	-	<b>210,327</b>	<b>210,327</b>	-	<b>210,326</b>	<b>210,326</b>	-	<b>231,429</b>	<b>231,429</b>
1. Appropriation for Reduction or Avoidance of Debt	-	4,400	4,400	-	14,400	14,400	-	14,400	14,400	-	17,600	17,600
2. Interest Payments (i to iv)	-	140,354	140,354	-	195,927	195,927	-	195,926	195,926	-	213,829	213,829
i) Interest on Loans from the Centre	-	38,811	38,811	-	47,050	47,050	-	47,050	47,050	-	60,941	60,941
ii) Interest on Internal Debt	-	91,816	91,816	-	119,085	119,085	-	119,084	119,084	-	125,277	125,277
<i>of which:</i>												
a) Interest on Market Loans	-	51,433	51,433	-	50,788	50,788	-	50,788	50,788	-	61,442	61,442
b) Interest on NSSF	-	34,076	34,076	-	47,851	47,851	-	47,851	47,851	-	48,171	48,171
iii) Interest on Small Savings, Provident Funds, etc.	-	9,726	9,726	-	29,792	29,792	-	29,792	29,792	-	27,611	27,611
iv) Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>D. Administrative Services (i to v)</b>	<b>758</b>	<b>91,105</b>	<b>91,864</b>	<b>52,982</b>	<b>121,647</b>	<b>174,629</b>	<b>52,982</b>	<b>124,647</b>	<b>177,629</b>	<b>43,292</b>	<b>172,355</b>	<b>215,647</b>
i) Secretariat - General Services	342	2,954	3,296	51,952	3,292	55,244	51,952	3,312	55,264	38,158	33,209	71,367
ii) District Administration	-	4,274	4,274	-	4,574	4,574	-	4,632	4,632	-	5,670	5,670
iii) Police	300	63,288	63,588	171	86,757	86,928	171	88,293	88,465	100	97,291	97,391
iv) Public Works	4	8,192	8,196	37	9,600	9,637	37	9,640	9,677	9	16,835	16,844
v) Others ++	112	12,397	12,509	822	17,424	18,246	822	18,770	19,592	5,025	19,351	24,376
<b>E. Pensions</b>	-	<b>106,239</b>	<b>106,239</b>	-	<b>102,116</b>	<b>102,116</b>	-	<b>104,616</b>	<b>104,616</b>	-	<b>146,646</b>	<b>146,646</b>
<b>F. Miscellaneous General Services</b>	-	<b>75</b>	<b>75</b>	-	<b>26</b>	<b>26</b>	-	<b>26</b>	<b>26</b>	-	<b>37</b>	<b>37</b>
<i>of which</i> : Payment on account of State Lotteries	-	-	-	-	1	1	-	1	1	-	1	1
<b>III. Grants-in-Aid and Contributions</b>	-	<b>1,311</b>	<b>1,311</b>	-	<b>1,525</b>	<b>1,525</b>	-	<b>1,625</b>	<b>1,625</b>	-	<b>1,525</b>	<b>1,525</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	1,311	1,311	-	1,525	1,525	-	1,625	1,625	-	1,525	1,525

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>126,300</b>	<b>1,337,544</b>	<b>1,463,844</b>	<b>253,222</b>	<b>1,660,260</b>	<b>1,913,482</b>	<b>261,158</b>	<b>1,665,695</b>	<b>1,926,853</b>	<b>363,269</b>	<b>1,814,687</b>	<b>2,177,956</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>123,035</b>	<b>560,030</b>	<b>683,065</b>	<b>210,820</b>	<b>757,359</b>	<b>968,179</b>	<b>216,021</b>	<b>789,431</b>	<b>1,005,452</b>	<b>313,090</b>	<b>844,792</b>	<b>1,157,882</b>
<b>A. Social Services (1 to 12)</b>	<b>61,613</b>	<b>417,886</b>	<b>479,499</b>	<b>122,431</b>	<b>580,261</b>	<b>702,692</b>	<b>126,734</b>	<b>603,170</b>	<b>729,904</b>	<b>198,810</b>	<b>612,044</b>	<b>810,854</b>
1. Education, Sports, Art and Culture	40,728	273,495	314,223	51,740	386,630	438,370	54,041	409,053	463,094	71,559	423,853	495,412
2. Medical and Public Health	813	49,633	50,446	6,675	81,023	87,698	6,675	81,023	87,698	512	90,631	91,143
3. Family Welfare	—	10,301	10,301	2,185	20,887	23,072	2,185	20,887	23,072	—	18,499	18,499
4. Water Supply and Sanitation	360	13,864	14,224	17,919	15,545	33,464	17,919	15,603	33,522	6,030	15,792	21,822
5. Housing	—	7	7	—	65	65	—	80	80	—	95	95
6. Urban Development	6,859	4,019	10,878	4,419	6,114	10,533	4,419	6,182	10,601	56,294	5,345	61,639
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	1,384	8,127	9,511	2,097	10,791	12,888	4,138	10,791	14,929	8,620	6,166	14,786
8. Labour and Labour Welfare	11,232	277	11,509	11,022	3,165	14,187	11,026	3,396	14,422	13,625	3,644	17,269
9. Social Security and Welfare	237	25,832	26,069	136	38,286	38,422	136	38,332	38,468	387	29,695	30,082
10. Nutrition	—	3,474	3,474	26,176	—	26,176	26,177	—	26,177	41,238	—	41,238
11. Relief on account of Natural Calamities	—	26,622	26,622	—	15,058	15,058	—	15,058	15,058	—	15,477	15,477
12. Others*	—	2,235	2,235	62	2,697	2,759	18	2,765	2,783	545	2,847	3,392
<b>B. Economic Services (1 to 9)</b>	<b>61,422</b>	<b>142,144</b>	<b>203,566</b>	<b>88,389</b>	<b>177,098</b>	<b>265,487</b>	<b>89,287</b>	<b>186,261</b>	<b>275,548</b>	<b>114,280</b>	<b>232,748</b>	<b>347,028</b>
1. Agriculture and Allied Activities (i to xii)	3,080	36,604	39,684	11,857	33,891	45,748	12,727	37,979	50,706	8,294	33,828	42,122
i) Crop Husbandry	1,397	20,207	21,604	4,644	10,278	14,922	5,377	14,257	19,634	4,344	12,391	16,735
ii) Soil and Water Conservation	37	562	599	3,564	1,376	4,940	3,564	1,376	4,940	98	1,176	1,274
iii) Animal Husbandry	192	5,401	5,593	305	6,865	7,170	431	6,926	7,357	310	6,883	7,193
iv) Dairy Development	314	154	468	103	777	880	103	778	881	207	349	556
v) Fisheries	114	693	807	231	1,228	1,459	242	1,229	1,471	379	1,324	1,703
vi) Forestry and Wild Life	209	2,833	3,042	1,967	4,182	6,149	1,967	4,373	6,340	1,514	3,493	5,007
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	626	4,083	4,709	700	4,830	5,530	700	4,830	5,530	926	4,860	5,786
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	182	2,557	2,739	195	3,890	4,085	195	3,745	3,940	392	3,183	3,575
xii) Other Agricultural Programmes	9	114	123	148	465	613	148	465	613	124	169	293
2. Rural Development	37,006	43,263	80,269	52,105	59,736	111,841	52,111	59,746	111,857	66,944	57,237	124,181
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	17,254	30,048	47,302	20,732	37,927	58,659	20,732	38,442	59,174	32,590	40,158	72,748
of which :												
i) Major and Medium Irrigation	—	15,035	15,035	—	11,491	11,491	—	18,570	18,570	—	18,097	18,097
ii) Minor Irrigation	16,647	8,739	25,386	17,182	12,048	29,230	17,182	12,058	29,240	28,684	12,825	41,509
iii) Flood Control and Drainage	—	4,649	4,649	—	5,551	5,551	—	5,565	5,565	—	5,893	5,893
5. Energy	174	—	174	81	61	142	81	4,245	4,326	384	41,523	41,907
of which : Power	—	—	—	—	61	61	—	4,245	4,245	—	41,523	41,523
6. Industry and Minerals (i to iii)	1,343	1,999	3,342	1,456	3,145	4,601	1,476	3,245	4,721	2,549	2,927	5,476
i) Village and Small Industries	795	877	1,672	965	1,292	2,257	985	1,392	2,377	2,045	1,272	3,317
ii) Industries@	548	1,122	1,670	491	1,853	2,344	491	1,853	2,344	504	1,655	2,159
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—



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

### BIHAR

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	100	22,361	22,461	448	31,994	32,442	449	32,026	32,475	385	46,288	46,673
i) Roads and Bridges	96	22,232	22,328	248	31,830	32,078	249	31,858	32,107	265	46,126	46,391
ii) Others @@	4	129	133	200	164	364	200	168	368	120	162	282
8. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
9. General Economic Services (i to iv)	2,466	7,870	10,336	1,711	10,345	12,056	1,712	10,579	12,291	3,135	10,788	13,923
i) Secretariat - Economic Services	-	1,258	1,258	-	1,616	1,616	-	1,744	1,744	2	1,731	1,733
ii) Tourism	-	468	468	118	271	389	118	271	389	100	218	318
iii) Civil Supplies	2,397	4,619	7,016	1,322	5,983	7,305	1,322	5,986	7,308	2,804	5,994	8,798
iv) Others +	69	1,525	1,594	271	2,475	2,347	272	2,578	2,850	229	2,845	3,074
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,265</b>	<b>777,086</b>	<b>780,351</b>	<b>42,402</b>	<b>902,464</b>	<b>944,866</b>	<b>45,137</b>	<b>875,827</b>	<b>920,964</b>	<b>50,179</b>	<b>969,458</b>	<b>1,019,637</b>
<b>A. Organs of State</b>	<b>1,015</b>	<b>32,523</b>	<b>33,538</b>	<b>123</b>	<b>40,272</b>	<b>40,395</b>	<b>1,064</b>	<b>46,441</b>	<b>47,505</b>	<b>1,636</b>	<b>29,744</b>	<b>31,380</b>
<b>B. Fiscal Services (i + ii)</b>	<b>1,174</b>	<b>18,687</b>	<b>19,861</b>	<b>275</b>	<b>25,863</b>	<b>26,138</b>	<b>1,463</b>	<b>24,675</b>	<b>26,138</b>	<b>1,630</b>	<b>24,947</b>	<b>26,577</b>
i) Collection of Taxes and Duties	1,174	18,463	19,637	275	25,581	25,856	1,463	24,393	25,856	1,630	24,707	26,337
ii) Other Fiscal Services	-	224	224	-	282	282	-	282	282	-	240	240
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>347,393</b>	<b>347,393</b>	<b>-</b>	<b>398,674</b>	<b>398,674</b>	<b>-</b>	<b>364,300</b>	<b>364,300</b>	<b>-</b>	<b>420,959</b>	<b>420,959</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	1,000	1,000	-	1,000	1,000	-	-	-
2. Interest Payments (i to iv)	-	347,393	347,393	-	397,674	397,674	-	363,300	363,300	-	420,959	420,959
i) Interest on Loans from the Centre	-	115,821	115,821	-	129,605	129,605	-	100,268	100,268	-	109,667	109,667
ii) Interest on Internal Debt	-	168,566	168,566	-	204,946	204,946	-	199,809	199,809	-	258,221	258,221
<i>of which:</i>												
a) Interest on Market Loans	-	85,274	85,274	-	94,232	94,232	-	94,232	94,232	-	98,675	98,675
b) Interest on NSSF	-	81,592	81,592	-	106,292	106,292	-	103,445	103,445	-	126,193	126,193
iii) Interest on Small Savings, Provident Funds, etc.	-	62,754	62,754	-	62,754	62,754	-	62,754	62,754	-	52,554	52,554
iv) Others	-	252	252	-	369	369	-	469	469	-	517	517
<b>D. Administrative Services (i to v)</b>	<b>1,076</b>	<b>146,010</b>	<b>147,086</b>	<b>42,004</b>	<b>162,904</b>	<b>204,908</b>	<b>42,610</b>	<b>165,648</b>	<b>208,258</b>	<b>46,913</b>	<b>191,834</b>	<b>238,747</b>
i) Secretariat - General Services	-	3,965	3,965	72	5,013	5,085	93	5,081	5,174	138	5,088	5,226
ii) District Administration	-	19,782	19,782	41,930	10,882	52,812	41,930	10,890	52,820	45,170	12,291	57,461
iii) Police	1,076	92,739	93,815	-	112,682	112,682	-	114,362	114,362	105	131,513	131,618
iv) Public Works	-	9,831	9,831	-	13,203	13,203	-	13,205	13,205	-	21,700	21,700
v) Others ++	-	19,693	19,693	2	21,124	21,126	587	22,110	22,697	1,500	21,242	22,742
<b>E. Pensions</b>	<b>-</b>	<b>232,473</b>	<b>232,473</b>	<b>-</b>	<b>274,751</b>	<b>274,751</b>	<b>-</b>	<b>274,763</b>	<b>274,763</b>	<b>-</b>	<b>301,974</b>	<b>301,974</b>
<b>F. Miscellaneous General Services</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>
<i>of which</i> : Payment on account of State Lotteries	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Grants-in-Aid and Contributions</b>	<b>-</b>	<b>428</b>	<b>428</b>	<b>-</b>	<b>437</b>	<b>437</b>	<b>-</b>	<b>437</b>	<b>437</b>	<b>-</b>	<b>437</b>	<b>437</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	428	428	-	437	437	-	437	437	-	437	437

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>162,007</b>	<b>548,298</b>	<b>710,305</b>	<b>223,790</b>	<b>589,441</b>	<b>813,231</b>	<b>256,542</b>	<b>603,725</b>	<b>860,267</b>	<b>288,568</b>	<b>671,160</b>	<b>959,728</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>161,798</b>	<b>273,860</b>	<b>435,658</b>	<b>222,840</b>	<b>288,533</b>	<b>511,373</b>	<b>255,421</b>	<b>320,955</b>	<b>576,376</b>	<b>286,882</b>	<b>320,743</b>	<b>607,625</b>
<b>A. Social Services (1 to 12)</b>	<b>105,481</b>	<b>137,614</b>	<b>243,095</b>	<b>142,631</b>	<b>165,133</b>	<b>307,764</b>	<b>164,783</b>	<b>181,359</b>	<b>346,142</b>	<b>187,501</b>	<b>186,841</b>	<b>374,342</b>
1. Education, Sports, Art and Culture	49,945	63,696	113,641	62,998	69,030	132,028	72,770	71,081	143,851	80,952	73,868	154,820
2. Medical and Public Health	8,598	15,940	24,538	9,193	21,120	30,313	10,176	20,986	31,162	18,075	21,731	39,806
3. Family Welfare	3,221	—	3,221	5,420	8	5,428	5,720	8	5,728	7,509	8	7,517
4. Water Supply and Sanitation	10,845	5,000	15,845	18,871	5,519	24,390	18,767	5,574	24,341	25,193	5,870	31,063
5. Housing	1,601	1,568	3,169	1,989	1,422	3,411	3,869	1,392	5,261	2,150	5,411	7,561
6. Urban Development	3,593	215	3,808	6,726	695	7,421	7,646	2,269	9,915	5,874	2,091	7,965
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	7,587	38,510	46,097	12,660	44,899	57,559	11,853	44,666	56,519	9,840	45,545	55,385
8. Labour and Labour Welfare	656	1,824	2,480	1,199	2,351	3,550	1,125	2,341	3,466	1,745	2,271	4,016
9. Social Security and Welfare	9,988	8,963	18,951	13,050	9,974	23,024	13,368	10,530	23,898	15,057	11,288	26,345
10. Nutrition	9,404	130	9,534	10,417	23	10,440	19,381	23	19,404	20,998	—	20,998
11. Relief on account of Natural Calamities	—	658	658	—	8,653	8,653	—	20,949	20,949	—	16,990	16,990
12. Others*	43	1,110	1,153	108	1,439	1,547	108	1,540	1,648	108	1,768	1,876
<b>B. Economic Services (1 to 9)</b>	<b>56,317</b>	<b>136,246</b>	<b>192,563</b>	<b>80,209</b>	<b>123,400</b>	<b>203,609</b>	<b>90,638</b>	<b>139,596</b>	<b>230,234</b>	<b>99,381</b>	<b>133,902</b>	<b>233,283</b>
1. Agriculture and Allied Activities (i to xii)	18,871	77,685	96,556	28,410	72,471	100,881	37,770	76,456	114,226	35,460	48,632	84,092
i) Crop Husbandry	5,254	4,471	9,725	6,259	5,433	11,692	10,102	4,721	14,823	8,140	6,389	14,529
ii) Soil and Water Conservation	143	1,086	1,229	292	855	1,147	232	3,817	4,049	5	849	854
iii) Animal Husbandry	2,488	5,125	7,613	5,653	5,871	11,524	5,691	5,105	10,796	6,022	5,502	11,524
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	291	559	850	549	578	1,127	560	586	1,146	641	593	1,234
vi) Forestry and Wild Life	5,162	24,685	29,847	6,402	24,200	30,602	12,551	26,722	39,273	11,150	25,159	36,309
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	5,102	37,960	43,062	6,010	33,472	39,482	5,926	33,545	39,471	6,585	7,960	14,545
ix) Agricultural Research and Education	341	1,181	1,522	1,325	867	2,192	1,150	860	2,010	1,200	902	2,102
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	90	974	1,064	1,920	1,195	3,115	1,558	1,100	2,658	1,717	1,278	2,995
xii) Other Agricultural Programmes	—	1,644	1,644	—	—	—	—	—	—	—	—	—
2. Rural Development	21,975	22,083	44,058	38,446	17,516	55,962	38,368	28,980	67,348	48,495	30,007	78,502
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	3,323	8,728	12,051	1,958	6,765	8,723	1,939	6,858	8,797	2,894	7,036	9,930
of which :												
i) Major and Medium Irrigation	1,861	7,084	8,945	—	5,786	5,786	—	5,882	5,882	—	5,894	5,894
ii) Minor Irrigation	1,307	1,644	2,951	1,779	979	2,758	1,809	976	2,785	2,747	1,142	3,889
iii) Flood Control and Drainage	—	—	—	—	—	—	—	—	—	—	—	—
5. Energy	7,882	7,515	15,397	5,075	9,333	14,408	6,338	9,333	15,671	2,810	9,333	12,143
of which : Power	5,887	7,515	13,402	3,355	9,333	12,688	3,818	9,333	13,151	1,290	9,332	10,622
6. Industry and Minerals (i to iii)	2,189	3,887	6,076	3,275	4,329	7,604	4,107	4,316	8,423	4,708	7,200	11,908
i) Village and Small Industries	1,379	1,756	3,135	1,914	1,913	3,827	1,915	1,896	3,811	2,579	2,073	4,652
ii) Industries@	810	2,131	2,941	1,361	2,416	3,777	2,192	2,380	4,572	2,129	5,087	7,216
iii) Others**	—	—	—	—	—	—	—	40	40	—	40	40

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	551	15,611	16,162	1,386	12,011	13,397	325	12,777	13,102	2,250	30,722	32,972
i) Roads and Bridges	551	15,611	16,162	1,386	11,991	13,377	325	12,759	13,084	2,250	30,712	32,962
ii) Others @@	-	-	-	-	20	20	-	18	18	-	10	10
8. Science, Technology and Environment	108	43	151	296	50	346	321	50	371	641	55	696
9. General Economic Services (i to iv)	1,418	694	2,112	1,363	925	2,288	1,470	826	2,296	2,123	917	3,040
i) Secretariat - Economic Services	-	216	216	-	268	268	-	261	261	6	304	310
ii) Tourism	1,325	-	1,325	1,335	-	1,335	1,335	-	1,335	2,000	-	2,000
iii) Civil Supplies	-	-	-	-	-	-	-	-	-	-	-	-
iv) Others +	93	478	571	28	657	685	135	565	700	117	613	730
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>209</b>	<b>249,188</b>	<b>249,397</b>	<b>950</b>	<b>274,158</b>	<b>275,108</b>	<b>1,121</b>	<b>249,553</b>	<b>250,674</b>	<b>1,686</b>	<b>318,042</b>	<b>319,728</b>
<b>A. Organs of State</b>	<b>49</b>	<b>6,817</b>	<b>6,866</b>	<b>54</b>	<b>7,298</b>	<b>7,352</b>	<b>54</b>	<b>8,153</b>	<b>8,207</b>	<b>54</b>	<b>9,034</b>	<b>9,088</b>
<b>B. Fiscal Services (i + ii)</b>	<b>193</b>	<b>11,241</b>	<b>11,434</b>	<b>690</b>	<b>17,508</b>	<b>18,198</b>	<b>869</b>	<b>17,738</b>	<b>18,607</b>	<b>776</b>	<b>30,572</b>	<b>31,348</b>
i) Collection of Taxes and Duties	193	11,207	11,400	690	17,421	18,111	869	17,682	18,551	776	30,509	31,285
ii) Other Fiscal Services	-	34	34	-	87	87	-	56	56	-	63	63
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>135,991</b>	<b>135,991</b>	<b>-</b>	<b>121,954</b>	<b>121,954</b>	<b>-</b>	<b>106,036</b>	<b>106,036</b>	<b>-</b>	<b>124,824</b>	<b>124,824</b>
1. Appropriation for Reduction or Avoidance of Debt	-	20,800	20,800	-	10,000	10,000	-	5,000	5,000	-	10,000	10,000
2. Interest Payments (i to iv)	-	115,191	115,191	-	111,954	111,954	-	101,036	101,036	-	114,824	114,824
i) Interest on Loans from the Centre	-	36,458	36,458	-	25,992	25,992	-	18,910	18,910	-	18,995	18,995
ii) Interest on Internal Debt	-	52,838	52,838	-	65,739	65,739	-	61,455	61,455	-	72,778	72,778
<i>of which:</i>												
a) Interest on Market Loans	-	26,221	26,221	-	27,196	27,196	-	25,496	25,496	-	24,479	24,479
b) Interest on NSSF	-	23,187	23,187	-	30,800	30,800	-	31,695	31,695	-	40,066	40,066
iii) Interest on Small Savings, Provident Funds, etc.	-	13,035	13,035	-	12,439	12,439	-	12,438	12,438	-	14,527	14,527
iv) Others	-	12,860	12,860	-	7,784	7,784	-	8,233	8,233	-	8,524	8,524
<b>D. Administrative Services (i to v)</b>	<b>-33</b>	<b>41,737</b>	<b>41,704</b>	<b>206</b>	<b>70,513</b>	<b>70,719</b>	<b>198</b>	<b>57,633</b>	<b>57,831</b>	<b>856</b>	<b>83,682</b>	<b>84,538</b>
i) Secretariat - General Services	-	2,566	2,566	-	2,565	2,565	-	2,957	2,957	43	3,134	3,177
ii) District Administration	-	4,397	4,397	-	5,225	5,225	-	5,053	5,053	-	5,228	5,228
iii) Police	117	26,321	26,438	198	35,464	35,662	198	35,883	36,081	723	42,206	42,929
iv) Public Works	-158	2,885	2,727	-	2,565	2,565	-	4,661	4,661	-	6,843	6,843
v) Others ++	8	5,568	5,576	8	24,694	24,702	-	9,079	9,079	90	26,271	26,361
<b>E. Pensions</b>	<b>-</b>	<b>53,399</b>	<b>53,399</b>	<b>-</b>	<b>56,866</b>	<b>56,866</b>	<b>-</b>	<b>59,977</b>	<b>59,977</b>	<b>-</b>	<b>69,914</b>	<b>69,914</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>19</b>	<b>19</b>	<b>-</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>16</b>
<i>of which</i> : Payment on account of State Lotteries	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Grants-in-Aid and Contributions</b>	<b>-</b>	<b>25,250</b>	<b>25,250</b>	<b>-</b>	<b>26,750</b>	<b>26,750</b>	<b>-</b>	<b>33,217</b>	<b>33,217</b>	<b>-</b>	<b>32,375</b>	<b>32,375</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	25,250	25,250	-	26,750	26,750	-	33,217	33,217	-	32,375	32,375

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

**GOA**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>36,519</b>	<b>157,802</b>	<b>194,320</b>	<b>46,722</b>	<b>244,752</b>	<b>291,474</b>	<b>46,960</b>	<b>178,894</b>	<b>225,854</b>	<b>54,906</b>	<b>262,721</b>	<b>317,628</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>35,893</b>	<b>95,145</b>	<b>131,038</b>	<b>45,739</b>	<b>104,662</b>	<b>150,401</b>	<b>46,091</b>	<b>105,853</b>	<b>151,945</b>	<b>53,465</b>	<b>112,826</b>	<b>166,291</b>
<b>A. Social Services (1 to 12)</b>	<b>24,842</b>	<b>41,930</b>	<b>66,772</b>	<b>30,256</b>	<b>45,917</b>	<b>76,173</b>	<b>30,836</b>	<b>45,947</b>	<b>76,783</b>	<b>36,194</b>	<b>48,944</b>	<b>85,139</b>
1. Education, Sports, Art and Culture	9,500	24,151	33,651	9,515	25,969	35,484	9,029	25,969	34,998	9,200	27,235	36,435
2. Medical and Public Health	2,947	8,086	11,033	3,822	8,369	12,191	3,876	8,369	12,245	3,902	9,041	12,943
3. Family Welfare	205	—	205	300	—	300	300	—	300	307	—	307
4. Water Supply and Sanitation	2,958	6,644	9,602	3,159	7,043	10,202	3,159	7,443	10,602	2,100	8,373	10,473
5. Housing	—	349	349	—	416	416	—	416	416	—	436	436
6. Urban Development	1,708	287	1,996	3,682	793	4,475	3,628	793	4,421	10,218	554	10,772
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	197	15	213	124	16	140	124	16	140	198	18	216
8. Labour and Labour Welfare	433	767	1,199	520	836	1,356	535	836	1,371	560	921	1,480
9. Social Security and Welfare	5,339	1,162	6,501	7,579	1,896	9,475	8,436	1,484	9,920	8,175	1,782	9,956
10. Nutrition	139	73	212	315	131	446	310	131	441	295	80	375
11. Relief on account of Natural Calamities	—	180	180	—	235	235	—	275	275	—	281	281
12. Others*	1,416	216	1,632	1,240	213	1,453	1,440	214	1,654	1,240	224	1,464
<b>B. Economic Services (1 to 9)</b>	<b>11,051</b>	<b>53,215</b>	<b>64,266</b>	<b>15,483</b>	<b>58,745</b>	<b>74,228</b>	<b>15,256</b>	<b>59,906</b>	<b>75,162</b>	<b>17,271</b>	<b>63,882</b>	<b>81,153</b>
1. Agriculture and Allied Activities (i to xii)	2,508	2,218	4,726	3,910	2,689	6,599	4,723	2,750	7,474	4,639	2,782	7,421
i) Crop Husbandry	799	652	1,450	1,187	714	1,901	1,054	714	1,768	1,365	742	2,107
ii) Soil and Water Conservation	63	47	110	141	68	209	141	68	209	135	62	197
iii) Animal Husbandry	472	434	906	459	532	991	492	533	1,024	481	518	999
iv) Dairy Development	139	10	150	671	51	722	671	52	722	704	28	732
v) Fisheries	157	204	361	618	229	847	1,439	229	1,668	1,153	229	1,382
vi) Forestry and Wild Life	787	511	1,298	714	692	1,406	714	752	1,466	611	761	1,372
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	3	59	62	4	63	67	4	63	67	5	67	72
ix) Agricultural Research and Education	13	71	85	20	80	100	20	80	100	22	76	98
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	75	190	265	96	216	312	188	216	404	163	252	415
xii) Other Agricultural Programmes	—	39	39	—	44	44	—	44	44	—	46	46
2. Rural Development	2,168	1,249	3,416	2,687	1,296	3,983	2,787	1,667	4,454	2,928	1,750	4,678
3. Special Area Programmes	174	—	174	247	—	247	247	—	247	243	—	243
4. Irrigation and Flood Control	288	1,455	1,744	167	2,036	2,203	366	2,110	2,476	453	2,028	2,481
of which :												
i) Major and Medium Irrigation	—	738	738	—	776	776	—	883	883	—	904	904
ii) Minor Irrigation	90	637	728	140	968	1,108	140	1,117	1,257	159	1,009	1,168
iii) Flood Control and Drainage	18	47	64	27	292	319	27	75	102	44	80	124
5. Energy	1,093	40,896	41,989	1,208	42,915	44,123	1,208	42,917	44,125	1,283	46,637	47,920
of which : Power	1,070	40,896	41,966	1,170	42,915	44,085	1,170	42,917	44,087	1,250	46,637	47,887
6. Industry and Minerals (i to iii)	1,632	432	2,064	3,288	551	3,839	2,088	550	2,638	3,689	408	4,098
i) Village and Small Industries	1,262	359	1,622	2,521	458	2,979	1,696	457	2,153	2,345	308	2,653
ii) Industries@	370	73	442	767	93	860	392	93	485	1,344	100	1,444
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	609	6,017	6,627	896	8,175	9,071	976	8,820	9,796	1,041	9,151	10,192
i) Roads and Bridges	18	3,803	3,820	225	5,898	6,123	279	6,543	6,822	175	6,888	7,063
ii) Others @@	592	2,215	2,806	671	2,277	2,948	697	2,277	2,974	866	2,263	3,129
8. Science, Technology and Environment	473	–	473	320	–	320	320	–	320	370	–	370
9. General Economic Services (i to iv)	2,105	948	3,053	2,760	1,083	3,843	2,541	1,091	3,633	2,626	1,126	3,751
i) Secretariat - Economic Services	2	403	405	10	497	507	10	497	507	10	498	508
ii) Tourism	2,050	206	2,257	2,623	228	2,851	2,405	228	2,632	2,503	248	2,751
iii) Civil Supplies	2	91	93	2	97	99	2	104	106	1	111	112
iv) Others +	50	247	297	125	261	386	125	262	387	112	268	380
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>625</b>	<b>62,657</b>	<b>63,282</b>	<b>983</b>	<b>140,090</b>	<b>141,073</b>	<b>869</b>	<b>73,040</b>	<b>73,909</b>	<b>1,441</b>	<b>149,895</b>	<b>151,336</b>
<b>A. Organs of State</b>	<b>65</b>	<b>2,053</b>	<b>2,118</b>	<b>70</b>	<b>2,352</b>	<b>2,422</b>	<b>70</b>	<b>2,431</b>	<b>2,501</b>	<b>74</b>	<b>2,415</b>	<b>2,489</b>
<b>B. Fiscal Services (i + ii)</b>	<b>345</b>	<b>996</b>	<b>1,341</b>	<b>455</b>	<b>1,403</b>	<b>1,858</b>	<b>343</b>	<b>1,403</b>	<b>1,746</b>	<b>804</b>	<b>1,558</b>	<b>2,362</b>
i) Collection of Taxes and Duties	345	986	1,331	455	1,388	1,843	343	1,388	1,731	804	1,544	2,348
ii) Other Fiscal Services	–	10	10	–	15	15	–	15	15	–	14	14
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>–</b>	<b>34,299</b>	<b>34,299</b>	<b>–</b>	<b>40,268</b>	<b>40,268</b>	<b>–</b>	<b>40,269</b>	<b>40,269</b>	<b>–</b>	<b>45,196</b>	<b>45,196</b>
1. Appropriation for Reduction or Avoidance of Debt	–	2,000	2,000	–	2,000	2,000	–	2,000	2,000	–	2,000	2,000
2. Interest Payments (i to iv)	–	32,299	32,299	–	38,268	38,268	–	38,269	38,269	–	43,196	43,196
i) Interest on Loans from the Centre	–	6,475	6,475	–	7,893	7,893	–	7,893	7,893	–	6,295	6,295
ii) Interest on Internal Debt	–	20,760	20,760	–	25,235	25,235	–	25,235	25,235	–	31,833	31,833
<i>of which:</i>												
a) Interest on Market Loans	–	7,904	7,904	–	9,341	9,341	–	9,341	9,341	–	9,233	9,233
b) Interest on NSSF	–	9,315	9,315	–	12,000	12,000	–	12,000	12,000	–	20,000	20,000
iii) Interest on Small Savings, Provident Funds, etc.	–	3,928	3,928	–	3,788	3,788	–	3,788	3,788	–	4,011	4,011
iv) Others	–	1,135	1,135	–	1,353	1,353	–	1,353	1,353	–	1,058	1,058
<b>D. Administrative Services (i to v)</b>	<b>216</b>	<b>11,119</b>	<b>11,335</b>	<b>458</b>	<b>12,918</b>	<b>13,376</b>	<b>456</b>	<b>13,040</b>	<b>13,496</b>	<b>564</b>	<b>15,521</b>	<b>16,084</b>
i) Secretariat - General Services	–	851	851	–	842	842	–	891	891	–	913	913
ii) District Administration	–	930	930	–	1,173	1,173	–	1,094	1,094	–	1,220	1,220
iii) Police	1	5,388	5,390	150	6,215	6,365	150	6,451	6,601	–	7,941	7,941
iv) Public Works	84	2,184	2,268	97	2,610	2,707	97	2,612	2,708	300	3,231	3,531
v) Others ++	130	1,766	1,897	211	2,078	2,289	209	1,993	2,201	264	2,216	2,479
<b>E. Pensions</b>	<b>–</b>	<b>14,034</b>	<b>14,034</b>	<b>–</b>	<b>14,493</b>	<b>14,493</b>	<b>–</b>	<b>15,567</b>	<b>15,567</b>	<b>–</b>	<b>16,500</b>	<b>16,500</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>155</b>	<b>155</b>	<b>–</b>	<b>68,656</b>	<b>68,656</b>	<b>–</b>	<b>331</b>	<b>331</b>	<b>–</b>	<b>68,705</b>	<b>68,705</b>
<i>of which</i> : Payment on account of State Lotteries	–	23	23	–	68,350	68,350	–	25	25	–	68,350	68,350
<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>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	–	–	–	–	–	–	–	–	–	–	–

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>424,601</b>	<b>2,005,578</b>	<b>2,430,179</b>	<b>463,426</b>	<b>2,002,180</b>	<b>2,465,606</b>	<b>424,354</b>	<b>2,121,959</b>	<b>2,546,313</b>	<b>480,041</b>	<b>2,147,513</b>	<b>2,627,555</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>417,572</b>	<b>995,845</b>	<b>1,413,417</b>	<b>407,907</b>	<b>926,414</b>	<b>1,334,321</b>	<b>387,043</b>	<b>1,010,573</b>	<b>1,397,616</b>	<b>461,350</b>	<b>945,837</b>	<b>1,407,187</b>
<b>A. Social Services (1 to 12)</b>	<b>220,407</b>	<b>564,686</b>	<b>785,093</b>	<b>193,847</b>	<b>543,566</b>	<b>737,413</b>	<b>203,355</b>	<b>627,905</b>	<b>831,260</b>	<b>260,027</b>	<b>565,468</b>	<b>825,495</b>
1. Education, Sports, Art and Culture	36,470	362,541	399,011	31,552	357,316	388,868	29,090	380,217	409,307	48,043	382,982	431,025
2. Medical and Public Health	21,030	61,747	82,777	28,743	58,855	87,598	29,294	61,391	90,685	29,995	60,423	90,417
3. Family Welfare	1,421	10,260	11,681	1,624	11,000	12,624	1,812	10,856	12,668	5,910	12,111	18,021
4. Water Supply and Sanitation	10,202	10,133	20,335	11,719	10,611	22,330	10,903	10,481	21,385	10,440	8,696	19,136
5. Housing	21,294	7,150	28,445	23,022	8,046	31,068	21,255	7,202	28,457	25,139	10,004	35,142
6. Urban Development	48,574	24,727	73,301	24,395	22,803	47,198	27,168	22,803	49,971	45,324	23,776	69,099
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	42,007	20,995	63,002	33,184	23,014	56,198	41,563	24,182	65,745	43,786	22,652	66,438
8. Labour and Labour Welfare	3,233	8,785	12,018	5,196	8,662	13,858	4,221	9,129	13,349	5,384	9,954	15,338
9. Social Security and Welfare	10,841	17,629	28,470	10,986	10,621	21,607	11,512	12,455	23,968	13,901	9,807	23,707
10. Nutrition	24,330	11,628	35,957	21,713	13,076	34,789	23,596	16,664	40,259	30,567	12,967	43,534
11. Relief on account of Natural Calamities	—	25,499	25,499	—	15,755	15,755	—	68,712	68,712	—	8,063	8,063
12. Others*	1,005	3,592	4,597	1,713	3,807	5,520	2,941	3,813	6,754	1,539	4,035	5,574
<b>B. Economic Services (1 to 9)</b>	<b>197,165</b>	<b>431,159</b>	<b>628,324</b>	<b>214,060</b>	<b>382,848</b>	<b>596,908</b>	<b>183,688</b>	<b>382,668</b>	<b>566,356</b>	<b>201,323</b>	<b>380,369</b>	<b>581,692</b>
1. Agriculture and Allied Activities (i to xii)	41,896	51,719	93,616	43,219	47,911	91,130	39,365	52,608	91,973	42,961	50,871	93,831
i) Crop Husbandry	27,409	14,858	42,267	21,312	13,658	34,970	19,581	13,811	33,392	20,353	14,353	34,706
ii) Soil and Water Conservation	5,204	1,789	6,993	7,486	597	8,083	6,349	682	7,031	7,486	641	8,127
iii) Animal Husbandry	2,052	6,530	8,582	4,477	5,700	10,177	3,896	5,985	9,880	4,488	5,742	10,231
iv) Dairy Development	87	45	132	258	45	303	253	45	298	258	45	303
v) Fisheries	887	4,187	5,074	1,016	4,536	5,552	995	7,470	8,465	1,516	5,122	6,638
vi) Forestry and Wild Life	3,014	11,805	14,820	3,366	11,029	14,395	3,138	11,696	14,834	3,315	11,919	15,234
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	4	1,276	1,280	504	1,271	1,775	504	1,271	1,775	504	1,411	1,915
ix) Agricultural Research and Education	2,174	7,761	9,935	3,287	7,777	11,064	2,882	8,270	11,152	3,015	8,060	11,076
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	1,061	3,329	4,390	1,508	3,166	4,674	1,289	3,240	4,529	1,516	3,435	4,951
xii) Other Agricultural Programmes	5	137	142	5	132	137	479	138	617	510	142	652
2. Rural Development	62,197	18,621	80,818	67,067	22,481	89,548	55,036	21,416	76,452	69,143	22,998	92,141
3. Special Area Programmes	461	2,603	3,064	579	2,284	2,863	567	2,245	2,812	531	2,276	2,807
4. Irrigation and Flood Control	6,187	31,360	37,547	8,846	26,840	35,686	7,901	27,532	35,433	9,517	29,495	39,011
of which :												
i) Major and Medium Irrigation	1,298	24,275	25,572	1,111	21,351	22,462	403	22,002	22,405	623	24,025	24,648
ii) Minor Irrigation	4,386	6,780	11,165	7,087	5,105	12,192	6,827	5,120	11,947	8,245	5,093	13,339
iii) Flood Control and Drainage	200	292	492	110	365	475	175	365	540	110	367	477
5. Energy	51,962	210,347	262,309	42,034	177,600	219,634	34,208	173,229	207,437	15,270	171,382	186,652
of which : Power	51,847	210,347	262,194	41,950	177,600	219,550	34,125	173,229	207,355	15,186	171,382	186,568
6. Industry and Minerals (i to iii)	17,356	5,891	23,247	26,740	4,370	31,110	19,455	4,574	24,028	25,172	4,500	29,673
i) Village and Small Industries	6,624	2,853	9,477	10,135	2,214	12,349	8,660	2,258	10,918	10,473	2,356	12,829
ii) Industries@	10,732	3,029	13,761	16,605	2,151	18,756	10,794	2,310	13,104	14,700	2,140	16,839
iii) Others**	—	10	10	—	5	5	—	6	6	—	4	4

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	9,458	86,252	95,710	15,045	81,670	96,715	16,890	83,154	100,044	20,797	81,086	101,883
i) Roads and Bridges	9,458	54,986	64,444	15,045	45,942	60,987	16,890	47,316	64,206	20,797	45,353	66,150
ii) Others @@	–	31,266	31,266	–	35,728	35,728	–	35,838	35,838	–	35,733	35,733
8. Science, Technology and Environment	4,967	78	5,046	4,252	110	4,362	4,170	106	4,276	4,817	105	4,922
9. General Economic Services (i to iv)	2,681	24,288	26,969	6,278	19,582	25,860	6,097	17,804	23,901	13,115	17,656	30,771
i) Secretariat - Economic Services	564	2,535	3,099	1,763	2,595	4,358	1,680	2,635	4,315	1,649	2,767	4,416
ii) Tourism	1,497	225	1,722	3,738	28	3,766	3,439	21	3,460	10,448	22	10,470
iii) Civil Supplies	432	19,987	20,419	339	15,035	15,374	341	13,135	13,476	577	13,196	13,774
iv) Others +	188	1,540	1,728	438	1,924	2,362	637	2,013	2,650	440	1,671	2,111
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>7,029</b>	<b>995,402</b>	<b>1,002,431</b>	<b>55,519</b>	<b>1,064,920</b>	<b>1,120,439</b>	<b>26,506</b>	<b>1,111,386</b>	<b>1,137,891</b>	<b>18,691</b>	<b>1,191,772</b>	<b>1,210,463</b>
<b>A. Organs of State</b>	<b>7</b>	<b>21,898</b>	<b>21,905</b>	<b>908</b>	<b>18,074</b>	<b>18,982</b>	<b>17,321</b>	<b>3,124</b>	<b>20,445</b>	<b>1,087</b>	<b>18,821</b>	<b>19,908</b>
<b>B. Fiscal Services (i + ii)</b>	<b>467</b>	<b>16,240</b>	<b>16,708</b>	<b>507</b>	<b>21,367</b>	<b>21,874</b>	<b>505</b>	<b>20,212</b>	<b>20,716</b>	<b>394</b>	<b>19,101</b>	<b>19,495</b>
i) Collection of Taxes and Duties	467	16,046	16,514	507	21,108	21,615	505	20,026	20,530	394	18,868	19,262
ii) Other Fiscal Services	–	194	194	–	259	259	–	186	186	–	233	233
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>480</b>	<b>631,377</b>	<b>631,857</b>	<b>–</b>	<b>664,486</b>	<b>664,486</b>	<b>799</b>	<b>771,542</b>	<b>772,341</b>	<b>–</b>	<b>795,474</b>	<b>795,474</b>
1. Appropriation for Reduction or Avoidance of Debt	–	24,000	24,000	–	50,000	50,000	–	125,000	125,000	–	80,000	80,000
2. Interest Payments (i to iv)	480	607,377	607,857	–	614,486	614,486	799	646,542	647,341	–	715,474	715,474
i) Interest on Loans from the Centre	–	169,885	169,885	–	98,917	98,917	–	128,157	128,157	–	129,801	129,801
ii) Interest on Internal Debt	–	378,400	378,400	–	449,383	449,383	–	450,729	450,729	–	516,433	516,433
<i>of which:</i>												
a) Interest on Market Loans	–	118,468	118,468	–	123,705	123,705	–	118,881	118,881	–	120,609	120,609
b) Interest on NSSF	–	234,500	234,500	–	310,500	310,500	–	317,984	317,984	–	381,906	381,906
iii) Interest on Small Savings, Provident Funds, etc.	–	26,618	26,618	–	32,673	32,673	–	31,768	31,768	–	31,721	31,721
iv) Others	480	32,474	32,954	–	33,513	33,513	799	35,888	36,687	–	37,519	37,519
<b>D. Administrative Services (i to v)</b>	<b>6,075</b>	<b>116,514</b>	<b>122,590</b>	<b>17,704</b>	<b>116,391</b>	<b>134,095</b>	<b>7,881</b>	<b>119,098</b>	<b>126,980</b>	<b>17,210</b>	<b>122,286</b>	<b>139,496</b>
i) Secretariat - General Services	3,402	3,962	7,365	11,598	3,781	15,379	5,332	4,263	9,595	5,722	3,974	9,696
ii) District Administration	349	9,382	9,732	727	7,393	8,120	671	8,035	8,705	783	7,285	8,068
iii) Police	1,899	79,467	81,367	4,448	75,811	80,259	1,099	78,732	79,831	4,703	78,775	83,477
iv) Public Works	1	8,915	8,916	256	14,366	14,622	151	13,687	13,838	1	16,755	16,756
v) Others ++	423	14,787	15,211	675	15,040	15,715	628	14,382	15,010	6,001	15,498	21,499
<b>E. Pensions</b>	<b>–</b>	<b>189,160</b>	<b>189,160</b>	<b>–</b>	<b>174,446</b>	<b>174,446</b>	<b>–</b>	<b>182,309</b>	<b>182,309</b>	<b>–</b>	<b>190,965</b>	<b>190,965</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>20,212</b>	<b>20,212</b>	<b>36,400</b>	<b>70,156</b>	<b>106,556</b>	<b>–</b>	<b>15,100</b>	<b>15,100</b>	<b>–</b>	<b>45,124</b>	<b>45,124</b>
<i>of which</i> : Payment on account of State Lotteries	–	–	–	–	–	–	–	–	–	–	–	–
<b>III. Grants-in-Aid and Contributions</b>	<b>–</b>	<b>14,331</b>	<b>14,331</b>	<b>–</b>	<b>10,846</b>	<b>10,846</b>	<b>10,805</b>	<b>–</b>	<b>10,805</b>	<b>–</b>	<b>9,904</b>	<b>9,904</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	14,331	14,331	–	10,846	10,846	10,805	–	10,805	–	9,904	9,904

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>145,270</b>	<b>995,439</b>	<b>1,140,709</b>	<b>194,760</b>	<b>1,103,784</b>	<b>1,298,544</b>	<b>211,549</b>	<b>1,113,364</b>	<b>1,324,913</b>	<b>223,387</b>	<b>1,183,278</b>	<b>1,406,666</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>141,844</b>	<b>499,884</b>	<b>641,728</b>	<b>191,207</b>	<b>603,792</b>	<b>794,999</b>	<b>207,956</b>	<b>616,743</b>	<b>824,699</b>	<b>219,569</b>	<b>664,298</b>	<b>883,866</b>
<b>A. Social Services (1 to 12)</b>	<b>84,285</b>	<b>237,536</b>	<b>321,821</b>	<b>121,298</b>	<b>293,930</b>	<b>415,228</b>	<b>133,510</b>	<b>289,677</b>	<b>423,187</b>	<b>150,683</b>	<b>299,132</b>	<b>449,815</b>
1. Education, Sports, Art and Culture	20,754	146,750	167,504	32,213	175,616	207,829	33,081	179,184	212,265	40,547	191,758	232,305
2. Medical and Public Health	5,520	26,972	32,492	10,860	29,239	40,099	11,146	29,521	40,667	17,987	30,340	48,327
3. Family Welfare	5,581	-	5,581	5,195	-	5,195	5,195	-	5,195	6,345	-	6,345
4. Water Supply and Sanitation	265	30,887	31,152	1,047	35,486	36,533	1,197	34,039	35,236	1,200	35,780	36,980
5. Housing	-	1,216	1,216	-	2,265	2,265	-	1,330	1,330	-	764	764
6. Urban Development	4,798	1,331	6,129	10,364	6,406	16,770	5,533	6,427	11,960	10,364	6,523	16,887
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2,695	2,216	4,911	5,221	2,317	7,538	5,804	2,341	8,145	6,324	2,409	8,733
8. Labour and Labour Welfare	916	6,388	7,304	3,620	15,989	19,609	2,935	9,239	12,174	3,219	9,377	12,596
9. Social Security and Welfare	42,717	5,396	48,113	51,121	6,584	57,705	61,847	8,049	69,896	57,873	6,997	64,871
10. Nutrition	830	4,300	5,131	1,507	5,577	7,084	6,322	47	6,369	6,310	46	6,357
11. Relief on account of Natural Calamities	-	10,189	10,189	-	12,469	12,469	-	17,134	17,134	-	13,093	13,093
12. Others*	208	1,891	2,099	150	1,982	2,132	450	2,368	2,818	514	2,042	2,556
<b>B. Economic Services (1 to 9)</b>	<b>57,559</b>	<b>262,348</b>	<b>319,907</b>	<b>69,909</b>	<b>309,862</b>	<b>379,771</b>	<b>74,446</b>	<b>327,066</b>	<b>401,512</b>	<b>68,885</b>	<b>365,166</b>	<b>434,051</b>
1. Agriculture and Allied Activities (i to xii)	13,266	33,068	46,334	22,314	37,167	59,481	20,193	37,059	57,252	21,690	38,940	60,630
i) Crop Husbandry	3,061	6,376	9,437	4,425	7,173	11,598	3,820	6,911	10,731	4,362	7,214	11,576
ii) Soil and Water Conservation	2,167	1,499	3,666	1,110	1,526	2,636	856	1,581	2,437	710	1,662	2,372
iii) Animal Husbandry	1,058	10,805	11,863	3,210	11,993	15,203	2,209	12,127	14,336	3,240	12,741	15,981
iv) Dairy Development	98	109	207	213	110	323	215	107	322	263	117	380
v) Fisheries	612	361	973	1,018	386	1,404	996	390	1,386	1,041	409	1,450
vi) Forestry and Wild Life	5,327	4,130	9,456	10,085	4,080	14,165	9,844	4,130	13,974	9,935	4,375	14,310
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	481	481	-	557	557	-	553	553	-	542	542
ix) Agricultural Research and Education	628	7,271	7,898	818	9,091	9,909	818	9,107	9,925	818	9,573	10,390
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	316	1,958	2,274	1,435	2,148	3,583	1,435	2,064	3,499	1,321	2,214	3,535
xii) Other Agricultural Programmes	-	79	79	-	103	103	-	88	88	-	94	94
2. Rural Development	9,240	7,184	16,424	17,326	10,333	27,659	17,825	10,934	28,760	17,568	10,637	28,205
3. Special Area Programmes	-	-	-	-	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	13,535	31,033	44,569	18,500	46,868	65,368	18,500	46,860	65,360	18,900	49,803	68,703
of which :												
i) Major and Medium Irrigation	8,131	30,659	38,790	10,900	45,851	56,751	10,900	45,851	56,751	11,100	48,724	59,824
ii) Minor Irrigation	-	375	375	-	1,017	1,017	-	1,009	1,009	-	1,079	1,079
iii) Flood Control and Drainage	-	-	-	-	-	-	-	-	-	-	-	-
5. Energy	10,070	110,510	120,580	3,791	125,921	129,712	3,791	139,527	143,318	1,700	165,593	167,293
of which : Power	9,954	110,495	120,449	3,391	125,905	129,296	3,391	139,510	142,901	1,300	165,575	166,875
6. Industry and Minerals (i to iii)	2,717	1,581	4,298	4,357	1,590	5,947	10,731	1,609	12,341	5,342	1,629	6,971
i) Village and Small Industries	2,106	176	2,282	2,815	180	2,995	8,449	178	8,627	3,376	183	3,558
ii) Industries@	612	1,404	2,016	1,542	1,410	2,952	2,283	1,431	3,713	1,967	1,446	3,413
iii) Others**	-	-	-	-	-	-	-	-	-	-	-	-



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

### HARYANA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	6,631	77,412	84,043	105	86,303	86,408	105	89,392	89,497	205	96,782	96,987
i) Roads and Bridges	6,526	16,267	22,793	–	20,962	20,962	–	21,250	21,250	–	27,327	27,327
ii) Others @@	105	61,146	61,251	105	65,341	65,446	105	68,142	68,247	205	69,455	69,660
8. Science, Technology and Environment	545	50	595	775	51	826	885	52	937	780	56	836
9. General Economic Services (i to iv)	1,554	1,510	3,064	2,741	1,629	4,370	2,415	1,633	4,048	2,700	1,727	4,427
i) Secretariat - Economic Services	1,505	665	2,170	2,506	701	3,207	2,200	694	2,894	2,465	753	3,218
ii) Tourism	–	162	162	–	169	169	–	187	187	–	181	181
iii) Civil Supplies	–	–	–	–	–	–	–	–	–	–	–	–
iv) Others +	49	683	732	235	759	994	215	753	968	235	793	1,028
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,427</b>	<b>486,384</b>	<b>489,810</b>	<b>3,553</b>	<b>487,387</b>	<b>490,940</b>	<b>3,593</b>	<b>471,627</b>	<b>475,220</b>	<b>3,819</b>	<b>491,498</b>	<b>495,316</b>
<b>A. Organs of State</b>	<b>134</b>	<b>10,155</b>	<b>10,289</b>	<b>201</b>	<b>10,546</b>	<b>10,747</b>	<b>156</b>	<b>12,659</b>	<b>12,815</b>	<b>201</b>	<b>11,871</b>	<b>12,072</b>
<b>B. Fiscal Services (i + ii)</b>	<b>23</b>	<b>10,341</b>	<b>10,364</b>	<b>25</b>	<b>11,660</b>	<b>11,685</b>	<b>28</b>	<b>11,635</b>	<b>11,663</b>	<b>54</b>	<b>13,026</b>	<b>13,080</b>
i) Collection of Taxes and Duties	23	9,950	9,972	25	11,027	11,052	28	11,196	11,224	54	12,565	12,619
ii) Other Fiscal Services	–	392	392	–	633	633	–	439	439	–	461	461
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>–</b>	<b>228,637</b>	<b>228,637</b>	<b>–</b>	<b>235,367</b>	<b>235,367</b>	<b>–</b>	<b>223,471</b>	<b>223,471</b>	<b>–</b>	<b>245,118</b>	<b>245,118</b>
1. Appropriation for Reduction or Avoidance of Debt	–	5,187	5,187	–	–	–	–	4,758	4,758	–	5,100	5,100
2. Interest Payments (i to iv)	–	223,450	223,450	–	235,367	235,367	–	218,713	218,713	–	240,018	240,018
i) Interest on Loans from the Centre	–	45,533	45,533	–	37,929	37,929	–	25,701	25,701	–	24,557	24,557
ii) Interest on Internal Debt	–	137,970	137,970	–	150,613	150,613	–	147,685	147,685	–	167,508	167,508
<i>of which:</i>												
a) Interest on Market Loans	–	35,285	35,285	–	43,352	43,352	–	41,757	41,757	–	45,609	45,609
b) Interest on NSSF	–	59,601	59,601	–	75,117	75,117	–	79,824	79,824	–	89,043	89,043
iii) Interest on Small Savings, Provident Funds, etc.	–	37,840	37,840	–	44,585	44,585	–	43,077	43,077	–	45,563	45,563
iv) Others	–	2,107	2,107	–	2,240	2,240	–	2,250	2,250	–	2,389	2,389
<b>D. Administrative Services (i to v)</b>	<b>3,270</b>	<b>76,803</b>	<b>80,073</b>	<b>3,327</b>	<b>98,687</b>	<b>102,014</b>	<b>3,409</b>	<b>96,652</b>	<b>100,061</b>	<b>3,564</b>	<b>105,552</b>	<b>109,116</b>
i) Secretariat - General Services	–	3,461	3,461	–	5,955	5,955	–	5,957	5,957	–	3,694	3,694
ii) District Administration	–	4,742	4,742	–	5,923	5,923	–	5,142	5,142	–	5,413	5,413
iii) Police	–	59,271	59,271	–	72,522	72,522	–	70,609	70,609	–	72,227	72,227
iv) Public Works	3,193	259	3,452	3,266	5,159	8,425	3,348	5,159	8,507	3,504	13,913	17,417
v) Others ++	77	9,070	9,147	61	9,128	9,189	61	9,785	9,846	60	10,306	10,366
<b>E. Pensions</b>	<b>–</b>	<b>90,193</b>	<b>90,193</b>	<b>–</b>	<b>107,396</b>	<b>107,396</b>	<b>–</b>	<b>105,561</b>	<b>105,561</b>	<b>–</b>	<b>115,117</b>	<b>115,117</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>70,254</b>	<b>70,254</b>	<b>–</b>	<b>23,731</b>	<b>23,731</b>	<b>–</b>	<b>21,648</b>	<b>21,648</b>	<b>–</b>	<b>814</b>	<b>814</b>
<i>of which</i> : Payment on account of State Lotteries	–	70,154	70,154	–	17,453	17,453	–	19,563	19,563	–	23	23
<b>III. Grants-in-Aid and Contributions</b>	<b>–</b>	<b>9,171</b>	<b>9,171</b>	<b>–</b>	<b>12,605</b>	<b>12,605</b>	<b>–</b>	<b>24,995</b>	<b>24,995</b>	<b>–</b>	<b>27,483</b>	<b>27,483</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	9,171	9,171	–	12,605	12,605	–	24,995	24,995	–	27,483	27,483

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>93,836</b>	<b>485,458</b>	<b>579,294</b>	<b>106,486</b>	<b>482,086</b>	<b>588,572</b>	<b>107,918</b>	<b>534,757</b>	<b>642,675</b>	<b>115,371</b>	<b>562,161</b>	<b>677,533</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>91,472</b>	<b>215,277</b>	<b>306,749</b>	<b>104,833</b>	<b>194,785</b>	<b>299,618</b>	<b>106,405</b>	<b>240,515</b>	<b>346,920</b>	<b>113,673</b>	<b>256,952</b>	<b>370,626</b>
<b>A. Social Services (1 to 12)</b>	<b>53,608</b>	<b>135,442</b>	<b>189,050</b>	<b>56,149</b>	<b>132,816</b>	<b>188,965</b>	<b>59,246</b>	<b>157,707</b>	<b>216,953</b>	<b>69,461</b>	<b>155,388</b>	<b>224,850</b>
1. Education, Sports, Art and Culture	11,057	92,655	103,712	12,028	92,557	104,585	14,873	101,993	116,866	20,408	105,342	125,750
2. Medical and Public Health	13,940	13,586	27,525	14,030	14,153	28,183	14,756	14,967	29,723	15,903	15,370	31,274
3. Family Welfare	3,372	217	3,589	3,014	207	3,221	3,011	207	3,219	3,562	253	3,816
4. Water Supply and Sanitation	11,722	15,211	26,933	9,143	10,737	19,880	9,269	24,135	33,405	8,170	15,513	23,683
5. Housing	1,389	451	1,840	1,395	311	1,706	1,403	311	1,715	1,565	315	1,880
6. Urban Development	2,802	484	3,286	3,074	108	3,182	3,171	273	3,444	998	2,621	3,619
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	910	608	1,518	1,470	519	1,989	1,493	580	2,073	3,162	532	3,693
8. Labour and Labour Welfare	110	1,311	1,421	135	1,315	1,450	129	1,448	1,577	154	1,486	1,640
9. Social Security and Welfare	6,657	4,696	11,353	9,430	1,784	11,214	9,656	2,638	12,294	13,238	2,472	15,709
10. Nutrition	1,316	—	1,316	1,095	—	1,095	1,095	—	1,095	868	—	868
11. Relief on account of Natural Calamities	—	5,286	5,286	—	10,069	10,069	5	10,069	10,074	—	10,360	10,360
12. Others*	333	939	1,271	1,335	1,056	2,391	385	1,083	1,468	1,434	1,124	2,558
<b>B. Economic Services (1 to 9)</b>	<b>37,864</b>	<b>79,835</b>	<b>117,699</b>	<b>48,684</b>	<b>61,969</b>	<b>110,653</b>	<b>47,159</b>	<b>82,809</b>	<b>129,967</b>	<b>44,212</b>	<b>101,564</b>	<b>145,776</b>
1. Agriculture and Allied Activities (i to xii)	13,852	24,707	38,560	17,944	19,868	37,812	20,465	25,626	46,092	23,311	24,862	48,172
i) Crop Husbandry	2,736	5,588	8,324	3,011	5,121	8,132	3,576	7,228	10,804	3,256	5,848	9,105
ii) Soil and Water Conservation	1,645	1,195	2,841	1,536	1,064	2,600	1,576	1,117	2,693	1,616	1,248	2,864
iii) Animal Husbandry	1,056	5,012	6,068	1,274	4,764	6,038	1,441	5,500	6,941	1,155	5,822	6,977
iv) Dairy Development	285	325	611	65	220	285	255	222	477	83	221	304
v) Fisheries	101	370	471	130	312	442	183	366	549	152	382	534
vi) Forestry and Wild Life	4,694	9,120	13,814	7,596	6,185	13,781	7,862	8,887	16,749	12,288	9,014	21,301
vii) Plantations	2	49	52	11	40	51	11	42	53	6	45	51
viii) Food Storage and Warehousing	38	394	432	42	513	555	26	563	589	35	514	549
ix) Agricultural Research and Education	3,185	1,597	4,782	4,185	597	4,782	5,443	597	6,040	4,625	597	5,222
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	110	1,056	1,165	94	1,052	1,146	93	1,104	1,197	95	1,170	1,266
xii) Other Agricultural Programmes	—	—	—	—	—	—	—	—	—	—	—	—
2. Rural Development	5,079	4,766	9,846	5,510	4,383	9,893	4,187	5,689	9,875	3,685	9,131	12,816
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	645	6,296	6,941	1,192	5,051	6,243	1,178	6,384	7,562	1,212	11,088	12,300
of which :												
i) Major and Medium Irrigation	187	361	548	340	126	466	340	217	557	340	240	580
ii) Minor Irrigation	415	5,934	6,350	803	4,925	5,728	789	6,166	6,955	823	10,826	11,649
iii) Flood Control and Drainage	28	—	28	25	—	25	25	—	25	25	22	47
5. Energy	3,513	3,794	7,307	9,390	205	9,595	9,183	5,305	14,488	5,570	9,310	14,881
of which : Power	3,430	3,625	7,055	9,183	78	9,261	8,983	5,165	14,148	5,301	9,187	14,488
6. Industry and Minerals (i to iii)	1,153	4,486	5,638	1,076	1,188	2,264	2,319	1,412	3,731	1,919	1,384	3,303
i) Village and Small Industries	1,106	779	1,885	1,007	757	1,764	2,250	922	3,172	1,818	905	2,723
ii) Industries@	47	3,706	3,753	69	431	500	69	490	559	101	480	580
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	6,173	33,821	39,994	7,986	29,721	37,707	2,988	36,731	39,719	708	43,967	44,675
i) Roads and Bridges	6,154	28,913	35,067	7,970	26,822	34,792	2,941	31,538	34,480	577	38,856	39,433
ii) Others @@	19	4,909	4,927	16	2,899	2,915	47	5,193	5,240	131	5,111	5,242
8. Science, Technology and Environment	123	34	157	148	34	182	204	34	239	160	36	196
9. General Economic Services (i to iv)	7,326	1,930	9,256	5,438	1,519	6,957	6,634	1,628	8,262	7,647	1,786	9,433
i) Secretariat - Economic Services	7,129	765	7,894	5,100	519	5,619	6,187	546	6,733	7,125	582	7,707
ii) Tourism	190	171	361	334	30	364	346	41	387	518	53	571
iii) Civil Supplies	-	542	542	-	564	564	-	596	596	-	632	632
iv) Others +	6	452	458	4	406	410	101	445	546	5	520	524
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>2,365</b>	<b>269,894</b>	<b>272,258</b>	<b>1,653</b>	<b>287,014</b>	<b>288,667</b>	<b>1,513</b>	<b>293,588</b>	<b>295,101</b>	<b>1,698</b>	<b>304,922</b>	<b>306,620</b>
<b>A. Organs of State</b>	<b>122</b>	<b>5,532</b>	<b>5,654</b>	<b>120</b>	<b>5,061</b>	<b>5,181</b>	<b>120</b>	<b>6,618</b>	<b>6,738</b>	<b>194</b>	<b>5,611</b>	<b>5,805</b>
<b>B. Fiscal Services (i + ii)</b>	<b>529</b>	<b>7,098</b>	<b>7,628</b>	<b>82</b>	<b>7,404</b>	<b>7,486</b>	<b>244</b>	<b>8,215</b>	<b>8,460</b>	<b>133</b>	<b>8,077</b>	<b>8,210</b>
i) Collection of Taxes and Duties	529	6,956	7,485	82	7,268	7,350	244	8,077	8,321	133	7,989	8,122
ii) Other Fiscal Services	-	143	143	-	136	136	-	138	138	-	88	88
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>164,114</b>	<b>164,114</b>	<b>-</b>	<b>172,306</b>	<b>172,306</b>	<b>-</b>	<b>166,950</b>	<b>166,950</b>	<b>-</b>	<b>175,356</b>	<b>175,356</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	-	-	-	-	-	-	-	-
2. Interest Payments (i to iv)	-	164,114	164,114	-	172,306	172,306	-	166,950	166,950	-	175,356	175,356
i) Interest on Loans from the Centre	-	27,188	27,188	-	15,642	15,642	-	12,637	12,637	-	10,597	10,597
ii) Interest on Internal Debt	-	115,803	115,803	-	127,328	127,328	-	127,804	127,804	-	137,459	137,459
<i>of which:</i>												
a) Interest on Market Loans	-	32,200	32,200	-	27,735	27,735	-	34,689	34,689	-	36,911	36,911
b) Interest on NSSF	-	5,337	5,337	-	-	-	-	-	-	-	-	-
iii) Interest on Small Savings, Provident Funds, etc.	-	21,123	21,123	-	29,336	29,336	-	26,508	26,508	-	27,300	27,300
iv) Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>D. Administrative Services (i to v)</b>	<b>1,714</b>	<b>33,333</b>	<b>35,046</b>	<b>1,436</b>	<b>36,136</b>	<b>37,572</b>	<b>1,149</b>	<b>43,184</b>	<b>44,333</b>	<b>1,371</b>	<b>45,281</b>	<b>46,652</b>
i) Secretariat - General Services	-	2,219	2,219	-	2,322	2,322	-	2,712	2,712	-	2,504	2,504
ii) District Administration	1,457	3,956	5,412	1,292	3,979	5,271	1,003	4,273	5,276	1,225	4,559	5,784
iii) Police	-	16,855	16,855	-	19,106	19,106	-	20,630	20,630	-	19,082	19,082
iv) Public Works	77	3,794	3,871	30	3,706	3,736	30	7,591	7,621	32	11,764	11,797
v) Others ++	180	6,509	6,689	114	7,023	7,137	116	7,978	8,093	114	7,370	7,484
<b>E. Pensions</b>	<b>-</b>	<b>59,070</b>	<b>59,070</b>	<b>-</b>	<b>65,335</b>	<b>65,335</b>	<b>-</b>	<b>67,848</b>	<b>67,848</b>	<b>-</b>	<b>69,825</b>	<b>69,825</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>747</b>	<b>747</b>	<b>15</b>	<b>772</b>	<b>787</b>	<b>-</b>	<b>772</b>	<b>772</b>	<b>-</b>	<b>772</b>	<b>772</b>
<i>of which</i> : Payment on account of State Lotteries	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Grants-in-Aid and Contributions</b>	<b>-</b>	<b>287</b>	<b>287</b>	<b>-</b>	<b>287</b>	<b>287</b>	<b>-</b>	<b>654</b>	<b>654</b>	<b>-</b>	<b>287</b>	<b>287</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	287	287	-	287	287	-	654	654	-	287	287

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>109,719</b>	<b>709,077</b>	<b>818,796</b>	<b>120,720</b>	<b>766,689</b>	<b>887,409</b>	<b>114,530</b>	<b>857,871</b>	<b>972,400</b>	<b>87,624</b>	<b>875,376</b>	<b>963,000</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>106,283</b>	<b>366,038</b>	<b>472,321</b>	<b>116,840</b>	<b>405,688</b>	<b>522,528</b>	<b>110,352</b>	<b>486,945</b>	<b>597,297</b>	<b>87,064</b>	<b>470,200</b>	<b>557,264</b>
<b>A. Social Services (1 to 12)</b>	<b>58,547</b>	<b>149,875</b>	<b>208,422</b>	<b>63,387</b>	<b>179,413</b>	<b>242,800</b>	<b>59,535</b>	<b>234,452</b>	<b>293,987</b>	<b>55,064</b>	<b>200,157</b>	<b>255,221</b>
1. Education, Sports, Art and Culture	24,127	73,796	97,923	25,503	87,360	112,863	25,978	84,927	110,904	17,271	102,353	119,624
2. Medical and Public Health	11,747	32,295	44,042	13,260	36,997	50,257	13,264	37,281	50,545	13,357	41,687	55,044
3. Family Welfare	2,752	—	2,752	2,745	—	2,745	2,645	—	2,645	2,800	—	2,800
4. Water Supply and Sanitation	6,657	19,876	26,533	7,522	22,375	29,897	7,522	22,819	30,341	8,031	22,454	30,485
5. Housing	—	2,720	2,720	—	2,881	2,881	—	2,876	2,876	—	2,889	2,889
6. Urban Development	1,465	9,401	10,866	1,655	15,570	17,225	1,655	13,155	14,810	3,822	12,562	16,384
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2,061	278	2,339	2,212	383	2,595	1,667	357	2,025	1,733	388	2,121
8. Labour and Labour Welfare	682	544	1,226	771	636	1,407	771	616	1,387	268	1,093	1,361
9. Social Security and Welfare	8,118	4,696	12,814	8,658	4,385	13,043	4,972	5,626	10,598	6,401	5,399	11,800
10. Nutrition	797	54	851	901	66	967	901	61	962	1,217	62	1,279
11. Relief on account of Natural Calamities	—	4,263	4,263	—	6,512	6,512	—	64,618	64,618	—	8,922	8,922
12. Others*	141	1,952	2,093	160	2,248	2,408	160	2,115	2,275	166	2,347	2,513
<b>B. Economic Services (1 to 9)</b>	<b>47,736</b>	<b>216,163</b>	<b>263,899</b>	<b>53,453</b>	<b>226,275</b>	<b>279,728</b>	<b>50,816</b>	<b>252,493</b>	<b>303,309</b>	<b>31,999</b>	<b>270,043</b>	<b>302,042</b>
1. Agriculture and Allied Activities (i to xii)	20,716	31,072	51,788	23,023	36,738	59,761	20,952	34,051	55,002	13,664	43,112	56,776
i) Crop Husbandry	7,911	4,299	12,210	8,632	5,217	13,849	6,438	4,810	11,248	6,809	5,110	11,919
ii) Soil and Water Conservation	997	781	1,778	1,127	927	2,054	1,127	946	2,073	262	1,703	1,965
iii) Animal Husbandry	2,484	9,481	11,965	2,756	11,010	13,766	2,611	10,967	13,578	2,617	10,873	13,490
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	316	1,300	1,616	351	1,545	1,896	384	1,560	1,944	50	1,878	1,928
vi) Forestry and Wild Life	6,103	11,967	18,070	6,875	14,081	20,956	7,110	12,077	19,187	242	19,457	19,699
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	48	—	48	54	—	54	54	—	54	56	—	56
ix) Agricultural Research and Education	2,715	1,978	4,693	3,068	2,195	5,263	3,068	2,008	5,076	3,460	2,239	5,699
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	142	908	1,050	160	1,297	1,457	160	1,237	1,397	166	1,389	1,555
xii) Other Agricultural Programmes	—	358	358	—	466	466	—	446	446	—	464	464
2. Rural Development	4,595	5,132	9,727	5,173	6,325	11,498	5,173	5,840	11,013	5,106	6,175	11,281
3. Special Area Programmes	—	916	916	—	1,096	1,096	—	988	988	—	1,107	1,107
4. Irrigation and Flood Control	6,226	16,660	22,886	6,958	12,904	19,862	6,367	13,043	19,410	506	19,225	19,730
of which :												
i) Major and Medium Irrigation	1,353	4,418	5,771	1,529	1,558	3,087	1,529	1,859	3,388	—	2,936	2,936
ii) Minor Irrigation	2,525	10,185	12,710	2,854	8,739	11,593	2,854	8,789	11,642	—	12,194	12,194
iii) Flood Control and Drainage	1,341	1,660	3,001	1,515	2,087	3,602	1,515	1,898	3,414	—	3,615	3,615
5. Energy	10,467	148,188	158,655	11,827	152,803	164,630	11,827	182,716	194,543	2,648	182,405	185,053
of which : Power	10,467	148,188	158,655	11,827	152,803	164,630	11,827	182,716	194,543	2,648	182,405	185,053
6. Industry and Minerals (i to iii)	3,509	6,458	9,967	3,961	8,044	12,005	3,986	7,566	11,552	4,152	7,962	12,114
i) Village and Small Industries	3,229	3,442	6,671	3,645	4,019	7,664	3,670	6,587	10,257	3,800	6,851	10,652
ii) Industries@	280	3,016	3,296	—	2,719	2,719	—	—	—	—	—	—
iii) Others**	—	—	—	316	1,306	1,622	316	979	1,295	352	1,110	1,462

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

(Rs. Lakh)

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	3	3,460	3,463	3	3,508	3,511	3	3,584	3,588	4	3,884	3,888
i) Roads and Bridges	–	3,460	3,460	–	3,508	3,508	–	3,584	3,584	–	3,694	3,694
ii) Others @@	3	–	3	3	–	3	3	–	3	4	190	194
8. Science, Technology and Environment	605	54	659	684	73	757	684	69	753	–	721	721
9. General Economic Services (i to iv)	1,615	4,223	5,838	1,824	4,784	6,608	1,824	4,636	6,460	5,920	5,453	11,373
i) Secretariat - Economic Services	626	1,440	2,066	707	1,720	2,427	707	1,575	2,282	5,735	1,543	7,278
ii) Tourism	854	1,982	2,836	965	2,115	3,080	965	2,066	3,031	26	2,951	2,977
iii) Civil Supplies	–	–	–	–	–	–	–	–	–	–	–	–
iv) Others +	135	801	936	152	949	1,101	152	995	1,148	158	960	1,118
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,436</b>	<b>343,039</b>	<b>346,475</b>	<b>3,880</b>	<b>361,001</b>	<b>364,881</b>	<b>4,178</b>	<b>370,926</b>	<b>375,104</b>	<b>560</b>	<b>405,176</b>	<b>405,736</b>
<b>A. Organs of State</b>	<b>21</b>	<b>7,994</b>	<b>8,015</b>	<b>20</b>	<b>8,121</b>	<b>8,141</b>	<b>100</b>	<b>8,527</b>	<b>8,627</b>	<b>100</b>	<b>8,675</b>	<b>8,775</b>
<b>B. Fiscal Services (i + ii)</b>	<b>–</b>	<b>5,421</b>	<b>5,421</b>	<b>–</b>	<b>6,811</b>	<b>6,811</b>	<b>–</b>	<b>6,448</b>	<b>6,448</b>	<b>–</b>	<b>6,761</b>	<b>6,761</b>
i) Collection of Taxes and Duties	–	2,948	2,948	–	3,569	3,569	–	6,442	6,442	–	6,754	6,754
ii) Other Fiscal Services	–	2,473	2,473	–	3,242	3,242	–	7	7	–	7	7
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>–</b>	<b>117,500</b>	<b>117,500</b>	<b>–</b>	<b>130,000</b>	<b>130,000</b>	<b>–</b>	<b>130,020</b>	<b>130,020</b>	<b>–</b>	<b>135,300</b>	<b>135,300</b>
1. Appropriation for Reduction or Avoidance of Debt	–	–	–	–	–	–	–	20	20	–	100	100
2. Interest Payments (i to iv)	–	117,500	117,500	–	130,000	130,000	–	130,000	130,000	–	135,200	135,200
i) Interest on Loans from the Centre	–	20,117	20,117	–	27,569	27,569	–	–	–	–	–	–
ii) Interest on Internal Debt	–	–	–	–	–	–	–	–	–	–	–	–
<i>of which:</i>												
a) Interest on Market Loans	–	–	–	–	–	–	–	–	–	–	–	–
b) Interest on NSSF	–	–	–	–	–	–	–	–	–	–	–	–
iii) Interest on Small Savings, Provident Funds, etc.	–	51,720	51,720	–	26,219	26,219	–	–	–	–	–	–
iv) Others	–	45,663	45,663	–	76,212	76,212	–	130,000	130,000	–	135,200	135,200
<b>D. Administrative Services (i to v)</b>	<b>3,415</b>	<b>146,089</b>	<b>149,504</b>	<b>3,860</b>	<b>149,083</b>	<b>152,943</b>	<b>4,078</b>	<b>152,888</b>	<b>156,966</b>	<b>460</b>	<b>178,407</b>	<b>178,866</b>
i) Secretariat - General Services	–	1,960	1,960	–	2,493	2,493	218	2,170	2,388	227	2,382	2,609
ii) District Administration	–	2,590	2,590	–	3,314	3,314	–	2,943	2,943	–	3,206	3,206
iii) Police	–	115,531	115,531	–	121,825	121,825	–	117,759	117,759	–	123,696	123,696
iv) Public Works	3,218	10,141	13,359	3,637	2,333	5,970	3,637	11,455	15,092	–	15,461	15,461
v) Others ++	197	15,867	16,064	223	19,119	19,342	223	18,561	18,784	233	33,661	33,894
<b>E. Pensions</b>	<b>–</b>	<b>66,032</b>	<b>66,032</b>	<b>–</b>	<b>66,983</b>	<b>66,983</b>	<b>–</b>	<b>73,038</b>	<b>73,038</b>	<b>–</b>	<b>76,006</b>	<b>76,006</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>3</b>	<b>3</b>	<b>–</b>	<b>3</b>	<b>3</b>	<b>–</b>	<b>4</b>	<b>4</b>	<b>–</b>	<b>28</b>	<b>28</b>
<i>of which</i> : Payment on account of State Lotteries	–	3	3	–	3	3	–	1	1	–	25	25
<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>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	–	–	–	–	–	–	–	–	–	–	–

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>320,261</b>	<b>521,596</b>	<b>841,857</b>	<b>312,629</b>	<b>619,523</b>	<b>932,152</b>	<b>334,215</b>	<b>641,379</b>	<b>975,594</b>	<b>409,435</b>	<b>676,284</b>	<b>1,085,719</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>290,324</b>	<b>255,555</b>	<b>545,879</b>	<b>266,944</b>	<b>322,966</b>	<b>589,910</b>	<b>288,395</b>	<b>355,141</b>	<b>643,536</b>	<b>358,321</b>	<b>377,442</b>	<b>735,763</b>
<b>A. Social Services (1 to 12)</b>	<b>138,914</b>	<b>161,936</b>	<b>300,850</b>	<b>126,075</b>	<b>245,185</b>	<b>371,260</b>	<b>128,950</b>	<b>249,765</b>	<b>378,715</b>	<b>170,520</b>	<b>298,936</b>	<b>469,456</b>
1. Education, Sports, Art and Culture	52,385	109,369	161,754	47,740	143,046	190,786	48,678	143,228	191,906	56,594	154,137	210,731
2. Medical and Public Health	8,152	20,381	28,533	8,799	57,440	66,239	8,799	59,018	67,817	12,589	55,773	68,362
3. Family Welfare	9,334	701	10,035	16,843	770	17,613	16,847	2,013	18,860	13,482	1,512	14,994
4. Water Supply and Sanitation	1,900	10,630	12,530	2,175	11,217	13,392	2,175	11,736	13,911	2,013	12,800	14,813
5. Housing	125	180	305	90	208	298	2,025	208	2,233	178	9,308	9,486
6. Urban Development	667	157	824	600	861	1,461	600	865	1,465	19,233	758	19,991
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	38,812	4,168	42,980	16,306	12,737	29,043	16,307	12,737	29,044	18,047	16,830	34,877
8. Labour and Labour Welfare	2,317	2,053	4,370	1,853	2,173	4,026	1,852	2,183	4,035	3,126	2,624	5,750
9. Social Security and Welfare	11,220	4,396	15,616	15,706	7,391	23,097	15,705	7,391	23,096	27,181	7,082	34,263
10. Nutrition	8,004	—	8,004	15,713	—	15,713	15,712	—	15,712	17,778	—	17,778
11. Relief on account of Natural Calamities	5,777	8,005	13,782	—	7,000	7,000	—	8,000	8,000	—	35,743	35,743
12. Others*	221	1,896	2,117	250	2,342	2,592	250	2,386	2,636	299	2,369	2,668
<b>B. Economic Services (1 to 9)</b>	<b>151,410</b>	<b>93,619</b>	<b>245,029</b>	<b>140,869</b>	<b>77,781</b>	<b>218,650</b>	<b>159,445</b>	<b>105,376</b>	<b>264,821</b>	<b>187,801</b>	<b>78,506</b>	<b>266,307</b>
1. Agriculture and Allied Activities (i to xii)	23,823	29,478	53,301	26,391	24,760	51,151	27,684	24,177	51,861	44,672	20,146	64,818
i) Crop Husbandry	6,369	2,659	9,028	7,646	2,762	10,408	8,312	2,766	11,078	8,450	2,823	11,273
ii) Soil and Water Conservation	1,002	780	1,782	712	833	1,545	713	833	1,546	2,145	962	3,107
iii) Animal Husbandry	1,092	3,770	4,862	942	3,806	4,748	962	3,806	4,768	2,367	4,203	6,570
iv) Dairy Development	731	371	1,102	1,326	464	1,790	1,327	474	1,801	5,139	482	5,621
v) Fisheries	929	330	1,259	556	373	929	639	373	1,012	1,061	427	1,488
vi) Forestry and Wild Life	12,021	6,991	19,012	11,338	7,796	19,134	11,937	7,196	19,133	13,290	7,427	20,717
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	2,065	2,065	1,392	2,103	3,495	1,315	2,103	3,418	2,180	2,113	4,293
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	1,660	12,449	14,109	2,460	6,556	9,016	2,460	6,558	9,018	10,000	1,641	11,641
xii) Other Agricultural Programmes	19	63	82	19	67	86	19	68	87	40	68	108
2. Rural Development	80,944	11,883	92,827	75,017	19,894	94,911	82,881	19,906	102,787	85,166	26,134	111,300
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	542	4,049	4,591	475	12,618	13,093	9,044	4,049	13,093	540	13,173	13,713
of which :	—	—	—	—	—	—	—	—	—	—	—	—
i) Major and Medium Irrigation	—	1,824	1,824	—	10,257	10,257	—	10,257	10,257	—	10,607	10,607
ii) Minor Irrigation	391	2,226	2,617	200	2,362	2,562	200	2,362	2,562	140	2,566	2,706
iii) Flood Control and Drainage	—	—	—	—	—	—	—	—	—	—	—	—
5. Energy	7,070	34,398	41,468	12,391	4,110	16,501	12,391	40,458	52,849	13,238	1,120	14,358
of which : Power	6,870	34,398	41,268	9,909	4,110	14,019	9,909	40,458	50,367	10,438	1,120	11,558
6. Industry and Minerals (i to iii)	11,223	2,687	13,910	11,140	1,765	12,905	11,139	2,123	13,262	15,944	2,357	18,301
i) Village and Small Industries	2,156	741	2,897	1,321	708	2,029	1,321	950	2,271	4,272	1,151	5,423
ii) Industries@	9,067	1,946	11,013	9,819	1,057	10,876	9,818	1,173	10,991	11,672	1,206	12,878
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

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

(Rs. Lakh)

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	16,170	8,833	25,003	9,111	11,917	21,028	9,111	11,917	21,028	21,218	12,327	33,545
i) Roads and Bridges	303	8,806	9,109	350	11,896	12,246	350	11,896	12,246	390	12,303	12,693
ii) Others @@	15,867	27	15,894	8,761	21	8,782	8,761	21	8,782	20,828	24	20,852
8. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
9. General Economic Services (i to iv)	11,638	2,291	13,929	6,344	2,717	9,061	7,195	2,746	9,941	7,023	3,249	10,272
i) Secretariat - Economic Services	2,200	940	3,140	-	1,205	1,205	-	1,234	1,234	-	1,403	1,403
ii) Tourism	2,175	160	2,335	300	162	462	300	162	462	400	166	566
iii) Civil Supplies	7,053	656	7,709	5,678	701	6,379	6,528	701	7,229	6,125	926	7,051
iv) Others +	210	535	745	366	649	1,015	367	649	1,016	498	754	1,252
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>29,937</b>	<b>265,963</b>	<b>295,900</b>	<b>45,685</b>	<b>296,495</b>	<b>342,180</b>	<b>45,820</b>	<b>286,176</b>	<b>331,996</b>	<b>51,114</b>	<b>298,576</b>	<b>349,690</b>
<b>A. Organs of State</b>	<b>603</b>	<b>13,463</b>	<b>14,066</b>	-	<b>9,351</b>	<b>9,351</b>	-	<b>10,023</b>	<b>10,023</b>	<b>800</b>	<b>9,664</b>	<b>10,464</b>
<b>B. Fiscal Services (i + ii)</b>	<b>3,589</b>	<b>8,356</b>	<b>11,945</b>	<b>2,170</b>	<b>8,914</b>	<b>11,084</b>	<b>2,270</b>	<b>9,332</b>	<b>11,602</b>	<b>4,826</b>	<b>9,949</b>	<b>14,775</b>
i) Collection of Taxes and Duties	3,589	8,129	11,718	2,170	8,603	10,773	2,270	9,004	11,274	4,826	9,616	14,442
ii) Other Fiscal Services	-	227	227	-	311	311	-	328	328	-	333	333
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	-	<b>77,196</b>	<b>77,196</b>	-	<b>92,319</b>	<b>92,319</b>	-	<b>71,953</b>	<b>71,953</b>	-	<b>77,741</b>	<b>77,741</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	-	-	-	-	-	-	-	-
2. Interest Payments (i to iv)	-	77,196	77,196	-	92,319	92,319	-	71,953	71,953	-	77,741	77,741
i) Interest on Loans from the Centre	-	38,151	38,151	-	52,557	52,557	-	32,191	32,191	-	32,089	32,089
ii) Interest on Internal Debt	-	16,458	16,458	-	18,899	18,899	-	18,898	18,898	-	21,770	21,770
<i>of which:</i>												
a) Interest on Market Loans	-	16,131	16,131	-	16,500	16,500	-	16,500	16,500	-	18,000	18,000
b) Interest on NSSF	-	-	-	-	-	-	-	600	600	-	720	720
iii) Interest on Small Savings, Provident Funds, etc.	-	22,501	22,501	-	20,800	20,800	-	20,727	20,727	-	23,812	23,812
iv) Others	-	86	86	-	63	63	-	137	137	-	70	70
<b>D. Administrative Services (i to v)</b>	<b>25,745</b>	<b>74,168</b>	<b>99,913</b>	<b>43,515</b>	<b>108,447</b>	<b>151,962</b>	<b>43,550</b>	<b>117,404</b>	<b>160,954</b>	<b>45,488</b>	<b>122,108</b>	<b>167,596</b>
i) Secretariat - General Services	105	2,789	2,894	150	2,660	2,810	150	2,979	3,129	200	2,973	3,173
ii) District Administration	7,451	3,724	11,175	28,645	4,243	32,888	28,680	4,243	32,923	35,528	4,631	40,159
iii) Police	12,763	52,336	65,099	13,475	80,710	94,185	13,475	85,840	99,315	8,250	90,806	99,056
iv) Public Works	45	5,752	5,797	45	9,102	9,147	45	10,013	10,058	62	11,643	11,705
v) Others ++	5,381	9,567	14,948	1,200	11,732	12,932	1,200	14,329	15,529	1,448	12,055	13,503
<b>E. Pensions</b>	-	<b>92,780</b>	<b>92,780</b>	-	<b>77,464</b>	<b>77,464</b>	-	<b>77,464</b>	<b>77,464</b>	-	<b>79,114</b>	<b>79,114</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>78</b>	<b>78</b>	-	<b>62</b>	<b>62</b>	-	<b>62</b>	<b>62</b>	-	<b>266</b>	<b>266</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	78	78	-	62	62	-	62	62	-	266	266

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>512,461</b>	<b>1,980,724</b>	<b>2,493,185</b>	<b>578,542</b>	<b>2,257,859</b>	<b>2,836,401</b>	<b>590,842</b>	<b>2,258,962</b>	<b>2,849,804</b>	<b>785,956</b>	<b>2,648,099</b>	<b>3,434,055</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>512,186</b>	<b>911,141</b>	<b>1,423,327</b>	<b>575,392</b>	<b>983,350</b>	<b>1,558,742</b>	<b>584,777</b>	<b>1,057,922</b>	<b>1,642,699</b>	<b>773,244</b>	<b>1,209,044</b>	<b>1,982,288</b>
<b>A. Social Services (1 to 12)</b>	<b>262,320</b>	<b>509,955</b>	<b>772,275</b>	<b>311,738</b>	<b>544,932</b>	<b>856,670</b>	<b>313,330</b>	<b>597,585</b>	<b>910,915</b>	<b>512,974</b>	<b>611,492</b>	<b>1,124,466</b>
1. Education, Sports, Art and Culture	91,397	344,393	435,790	99,945	383,683	483,628	105,305	384,846	490,151	128,480	421,178	549,658
2. Medical and Public Health	16,337	69,539	85,876	27,037	76,402	103,439	25,415	75,631	101,046	29,503	85,866	115,369
3. Family Welfare	16,822	863	17,685	17,249	696	17,945	14,539	697	15,236	18,577	785	19,362
4. Water Supply and Sanitation	29,206	619	29,825	12,235	930	13,165	15,269	933	16,202	16,649	892	17,541
5. Housing	13,402	3,260	16,662	15,506	2,315	17,821	26,560	2,314	28,874	19,407	4,545	23,952
6. Urban Development	38,147	1,154	39,301	58,127	7,538	65,665	39,645	7,841	47,486	146,980	2,323	149,303
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	28,982	24,510	53,492	43,884	25,746	69,630	45,618	26,072	71,690	64,292	28,109	92,401
8. Labour and Labour Welfare	2,720	4,104	6,824	1,432	4,410	5,842	2,170	4,431	6,601	4,190	5,194	9,384
9. Social Security and Welfare	17,987	23,825	41,812	22,021	21,640	43,661	22,947	22,066	45,013	70,854	29,965	100,819
10. Nutrition	6,159	6,576	12,735	5,827	6,961	12,788	5,827	6,962	12,789	11,197	13,039	24,236
11. Relief on account of Natural Calamities	-	24,020	24,020	-	9,064	9,064	-	59,518	59,518	-	12,939	12,939
12. Others*	1,161	7,092	8,253	8,475	5,547	14,022	10,035	6,274	16,309	2,845	6,657	9,502
<b>B. Economic Services (1 to 9)</b>	<b>249,866</b>	<b>401,186</b>	<b>651,052</b>	<b>263,654</b>	<b>438,418</b>	<b>702,072</b>	<b>271,447</b>	<b>460,337</b>	<b>731,784</b>	<b>260,270</b>	<b>597,552</b>	<b>857,822</b>
1. Agriculture and Allied Activities (i to xii)	72,450	134,041	206,491	94,689	155,953	250,642	77,312	178,073	255,385	107,204	176,269	283,473
i) Crop Husbandry	35,290	13,012	48,302	41,731	15,641	57,372	21,683	15,795	37,478	34,963	34,973	69,936
ii) Soil and Water Conservation	15,210	3,115	18,325	27,651	2,516	30,167	26,190	2,521	28,711	21,733	2,699	24,432
iii) Animal Husbandry	3,287	11,819	15,106	5,240	12,456	17,696	5,588	13,194	18,782	9,174	13,402	22,576
iv) Dairy Development	165	-	165	354	-	354	1,051	-	1,051	4,990	1,100	6,090
v) Fisheries	1,729	999	2,728	1,585	1,116	2,701	1,585	1,119	2,704	2,974	1,091	4,065
vi) Forestry and Wild Life	8,500	20,718	29,218	4,681	15,993	20,674	7,718	17,879	25,597	16,695	17,398	34,093
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	61,394	61,394	-	51,732	51,732	-	69,740	69,740	-	73,874	73,874
ix) Agricultural Research and Education	3,079	8,084	11,163	4,400	7,388	11,788	4,400	7,388	11,788	6,200	7,541	13,741
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	5,190	14,900	20,090	9,047	49,111	58,158	9,097	50,437	59,534	10,475	24,191	34,666
xii) Other Agricultural Programmes	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	56,492	13,194	69,686	74,451	14,616	89,067	74,351	14,619	88,970	66,096	31,382	97,478
3. Special Area Programmes	4,663	10	4,673	7,668	15,035	22,703	3,669	15,035	18,704	7,653	15,000	22,653
4. Irrigation and Flood Control	3,104	18,287	21,391	7,156	13,015	20,171	6,921	13,427	20,348	7,583	14,429	22,012
of which :												
i) Major and Medium Irrigation	310	5,750	6,060	359	5,115	5,474	144	5,508	5,652	390	5,963	6,353
ii) Minor Irrigation	844	12,489	13,333	2,125	7,875	10,000	2,105	7,894	9,999	2,153	8,436	10,589
iii) Flood Control and Drainage	-	48	48	-	25	25	-	25	25	-	30	30
5. Energy	17,096	172,576	189,672	3,503	175,206	178,709	5,089	175,206	180,295	3,195	241,700	244,895
of which : Power	16,653	172,575	189,228	2,622	175,206	177,828	4,208	175,206	179,414	1,851	241,700	243,551
6. Industry and Minerals (i to iii)	8,639	22,887	31,526	14,030	18,159	32,189	15,506	17,267	32,773	18,778	16,413	35,191
i) Village and Small Industries	7,487	19,051	26,538	12,641	13,577	26,218	13,370	12,114	25,484	17,227	14,220	31,447
ii) Industries@	802	3,836	4,638	989	4,582	5,571	1,736	5,153	6,889	1,151	2,193	3,344
iii) Others**	350	-	350	400	-	400	400	-	400	400	-	400

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	28,882	32,878	61,760	21,729	38,601	60,330	47,144	38,738	85,882	15,510	92,670	108,180
i) Roads and Bridges	28,882	20,844	49,726	21,729	29,935	51,664	47,144	30,025	77,169	15,510	76,262	91,772
ii) Others @@	-	12,034	12,034	-	8,666	8,666	-	8,713	8,713	-	16,408	16,408
8. Science, Technology and Environment	886	-	886	4,369	-	4,369	2,134	1	2,135	4,153	1	4,154
9. General Economic Services (i to iv)	57,654	7,313	64,967	36,059	7,833	43,892	39,321	7,971	47,292	30,098	9,688	39,786
i) Secretariat - Economic Services	786	2,286	3,072	1,143	2,522	3,665	3,618	2,517	6,135	1,378	4,069	5,447
ii) Tourism	5,605	142	5,747	1,650	155	1,805	2,210	156	2,366	5,050	162	5,212
iii) Civil Supplies	164	359	523	249	360	609	253	477	730	220	369	589
iv) Others +	51,099	4,526	55,625	33,017	4,796	37,813	33,240	4,821	38,061	23,450	5,088	28,538
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>275</b>	<b>989,749</b>	<b>990,024</b>	<b>3,150</b>	<b>1,158,509</b>	<b>1,161,659</b>	<b>6,065</b>	<b>1,085,039</b>	<b>1,091,104</b>	<b>12,712</b>	<b>1,286,037</b>	<b>1,298,749</b>
<b>A. Organs of State</b>	-	<b>26,284</b>	<b>26,284</b>	-	<b>26,326</b>	<b>26,326</b>	<b>920</b>	<b>26,649</b>	<b>27,569</b>	<b>1,200</b>	<b>29,985</b>	<b>31,185</b>
<b>B. Fiscal Services (i + ii)</b>	<b>28</b>	<b>40,051</b>	<b>40,079</b>	<b>1,150</b>	<b>40,939</b>	<b>42,089</b>	<b>2,399</b>	<b>43,050</b>	<b>45,449</b>	<b>3,150</b>	<b>39,480</b>	<b>42,630</b>
i) Collection of Taxes and Duties	28	33,561	33,589	1,150	36,190	37,340	2,399	38,299	40,698	3,150	35,247	38,397
ii) Other Fiscal Services	-	6,490	6,490	-	4,749	4,749	-	4,751	4,751	-	4,233	4,233
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	-	<b>379,405</b>	<b>379,405</b>	-	<b>402,895</b>	<b>402,895</b>	-	<b>382,504</b>	<b>382,504</b>	-	<b>436,602</b>	<b>436,602</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	-	-	-	-	-	-	-	-
2. Interest Payments (i to iv)	-	379,405	379,405	-	402,895	402,895	-	382,504	382,504	-	436,602	436,602
i) Interest on Loans from the Centre	-	129,615	129,615	-	131,831	131,831	-	22,479	22,479	-	32,606	32,606
ii) Interest on Internal Debt	-	204,432	204,432	-	217,437	217,437	-	252,086	252,086	-	288,818	288,818
<i>of which:</i>												
a) Interest on Market Loans	-	92,144	92,144	-	96,786	96,786	-	101,324	101,324	-	101,231	101,231
b) Interest on NSSF	-	90,656	90,656	-	-	-	-	130,984	130,984	-	166,186	166,186
iii) Interest on Small Savings, Provident Funds, etc.	-	45,352	45,352	-	53,522	53,522	-	54,084	54,084	-	64,009	64,009
iv) Others	-	6	6	-	105	105	-	53,855	53,855	-	51,169	51,169
<b>D. Administrative Services (i to v)</b>	<b>247</b>	<b>154,544</b>	<b>154,791</b>	<b>2,000</b>	<b>187,566</b>	<b>189,566</b>	<b>2,746</b>	<b>162,852</b>	<b>165,598</b>	<b>8,362</b>	<b>277,563</b>	<b>285,925</b>
i) Secretariat - General Services	-	4,070	4,070	400	4,965	5,365	1,145	5,111	6,256	1,462	5,384	6,846
ii) District Administration	-	16,684	16,684	-	9,625	9,625	-	10,762	10,762	-	15,766	15,766
iii) Police	-	87,318	87,318	-	96,412	96,412	-	94,738	94,738	4,900	114,241	119,141
iv) Public Works	118	21,438	21,556	200	26,923	27,123	200	27,023	27,223	400	33,522	33,922
v) Others ++	129	25,034	25,163	1,400	49,641	51,041	1,401	25,218	26,619	1,600	108,650	110,250
<b>E. Pensions</b>	-	<b>215,692</b>	<b>215,692</b>	-	<b>242,700</b>	<b>242,700</b>	-	<b>231,312</b>	<b>231,312</b>	-	<b>266,554</b>	<b>266,554</b>
<b>F. Miscellaneous General Services</b>	-	<b>173,773</b>	<b>173,773</b>	-	<b>258,083</b>	<b>258,083</b>	-	<b>238,672</b>	<b>238,672</b>	-	<b>235,853</b>	<b>235,853</b>
<i>of which</i> : Payment on account of State Lotteries	-	172,907	172,907	-	257,128	257,128	-	237,716	237,716	-	233,389	233,389
<b>III. Grants-in-Aid and Contributions</b>	-	<b>79,834</b>	<b>79,834</b>	-	<b>116,000</b>	<b>116,000</b>	-	<b>116,001</b>	<b>116,001</b>	-	<b>153,018</b>	<b>153,018</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	79,834	79,834	-	116,000	116,000	-	116,001	116,001	-	153,018	153,018

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>314,264</b>	<b>1,402,677</b>	<b>1,716,941</b>	<b>439,800</b>	<b>1,629,825</b>	<b>2,069,625</b>	<b>421,069</b>	<b>1,687,952</b>	<b>2,109,021</b>	<b>310,933</b>	<b>2,144,550</b>	<b>2,455,483</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>298,937</b>	<b>619,688</b>	<b>918,625</b>	<b>425,916</b>	<b>736,047</b>	<b>1,161,963</b>	<b>401,630</b>	<b>762,418</b>	<b>1,164,048</b>	<b>300,307</b>	<b>857,186</b>	<b>1,157,493</b>
<b>A. Social Services (1 to 12)</b>	<b>110,218</b>	<b>477,723</b>	<b>587,941</b>	<b>142,482</b>	<b>552,107</b>	<b>694,589</b>	<b>144,643</b>	<b>565,740</b>	<b>710,383</b>	<b>161,176</b>	<b>669,200</b>	<b>830,376</b>
1. Education, Sports, Art and Culture	11,346	314,072	325,418	18,115	367,988	386,103	16,222	371,579	387,801	21,693	472,453	494,146
2. Medical and Public Health	5,252	73,143	78,395	8,696	97,369	106,065	8,206	96,535	104,741	9,043	115,798	124,841
3. Family Welfare	10,753	-48	10,704	8,340	-	8,340	8,418	-	8,418	11,180	-	11,180
4. Water Supply and Sanitation	17,799	8,478	26,277	22,515	8,473	30,988	23,265	8,479	31,744	33,288	9,371	42,659
5. Housing	5,820	1,695	7,515	6,050	2,018	8,068	6,550	2,199	8,749	4,350	1,435	5,785
6. Urban Development	22,849	8,767	31,616	38,569	11,465	50,034	38,161	11,492	49,653	31,846	1,242	33,088
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	16,597	7,944	24,541	22,596	9,527	32,123	24,003	11,670	35,673	24,352	10,956	35,308
8. Labour and Labour Welfare	4,512	12,775	17,287	1,221	18,094	19,315	1,091	18,328	19,419	1,158	13,733	14,891
9. Social Security and Welfare	14,825	19,638	34,463	15,799	16,493	32,292	15,414	24,328	39,742	23,801	32,289	56,090
10. Nutrition	-	22	22	-	48	48	-	49	49	-	57	57
11. Relief on account of Natural Calamities	-	28,773	28,773	-	18,173	18,173	2,610	18,550	21,160	-	8,977	8,977
12. Others*	465	2,463	2,929	581	2,459	3,040	703	2,531	3,233	465	2,891	3,356
<b>B. Economic Services (1 to 9)</b>	<b>188,719</b>	<b>141,965</b>	<b>330,684</b>	<b>283,434</b>	<b>183,940</b>	<b>467,374</b>	<b>256,987</b>	<b>196,678</b>	<b>453,665</b>	<b>139,131</b>	<b>187,986</b>	<b>327,117</b>
1. Agriculture and Allied Activities (i to xii)	25,531	50,098	75,630	37,407	55,311	92,718	30,852	62,634	93,486	42,692	75,920	118,611
i) Crop Husbandry	9,300	12,572	21,872	19,624	15,209	34,833	18,247	17,096	35,342	19,763	17,743	37,505
ii) Soil and Water Conservation	1,336	1,094	2,430	939	1,277	2,216	1,820	1,277	3,097	2,878	1,600	4,478
iii) Animal Husbandry	3,160	7,766	10,926	3,877	8,820	12,697	3,251	8,981	12,232	3,981	10,984	14,966
iv) Dairy Development	450	1,111	1,561	493	1,347	1,840	388	1,364	1,752	1,031	1,618	2,650
v) Fisheries	2,705	1,985	4,690	2,218	2,265	4,483	2,313	2,295	4,608	4,251	2,599	6,850
vi) Forestry and Wild Life	3,750	9,487	13,237	4,877	11,912	16,789	-	17,062	17,062	5,580	14,413	19,993
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	242	4,085	4,327	1,085	3,460	4,545	710	3,463	4,173	588	11,940	12,528
ix) Agricultural Research and Education	2,054	4,324	6,378	2,980	5,495	8,475	2,916	5,499	8,415	2,620	6,070	8,690
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	521	7,635	8,156	849	5,481	6,330	595	5,551	6,146	880	7,395	8,275
xii) Other Agricultural Programmes	2,015	39	2,054	465	45	510	613	45	658	1,119	1,557	2,676
2. Rural Development	98,274	30,741	129,015	139,681	62,821	202,502	125,221	62,977	188,198	38,759	9,296	48,055
3. Special Area Programmes	1,254	-1	1,253	1,313	-	1,313	1,255	-	1,255	1,313	-	1,313
4. Irrigation and Flood Control	1,172	17,948	19,119	2,616	19,955	22,571	2,630	21,094	23,724	3,161	24,889	28,050
of which :												
i) Major and Medium Irrigation	157	9,813	9,970	71	11,717	11,788	46	12,152	12,198	26	13,842	13,868
ii) Minor Irrigation	796	7,106	7,902	940	7,187	8,127	978	7,889	8,867	1,685	9,806	11,491
iii) Flood Control and Drainage	17	1,028	1,045	105	1,051	1,156	106	1,052	1,159	-	1,241	1,241
5. Energy	6,105	66	6,171	9,008	128	9,136	7,796	126	7,922	4,130	2,325	6,455
of which : Power	5,365	-4	5,361	6,788	8	6,796	6,788	5	6,794	4,130	6	4,136
6. Industry and Minerals (i to iii)	15,580	3,844	19,424	13,368	4,435	17,803	11,403	5,260	16,663	19,385	5,075	24,460
i) Village and Small Industries	7,673	3,217	10,890	7,439	3,786	11,225	6,079	4,598	10,677	9,476	4,322	13,798
ii) Industries@	7,907	292	8,199	5,929	649	6,578	5,324	296	5,620	9,909	304	10,213
iii) Others**	-	335	335	-	-	-	-	365	365	-	449	449

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	24,277	32,039	56,316	57,638	33,309	90,947	58,022	36,337	94,358	10,176	60,951	71,127
i) Roads and Bridges	24,233	29,748	53,981	57,620	30,510	88,130	57,971	33,485	91,457	10,060	57,234	67,294
ii) Others @@	44	2,291	2,334	18	2,799	2,817	51	2,851	2,902	116	3,717	3,833
8. Science, Technology and Environment	3,703	1,662	5,364	4,295	1,745	6,040	3,738	1,745	5,483	4,335	1,832	6,167
9. General Economic Services (i to iv)	12,824	5,569	18,393	18,108	6,235	24,343	16,071	6,506	22,577	15,181	7,697	22,878
i) Secretariat - Economic Services	6,374	1,531	7,905	10,031	1,675	11,706	7,478	1,716	9,195	8,600	2,081	10,681
ii) Tourism	5,532	1,333	6,864	6,624	1,414	8,038	5,607	1,587	7,194	5,221	1,683	6,903
iii) Civil Supplies	8	444	452	43	502	545	38	515	553	46	621	667
iv) Others +	910	2,261	3,171	1,410	2,644	4,054	2,948	2,688	5,636	1,314	3,313	4,627
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>15,328</b>	<b>783,253</b>	<b>798,580</b>	<b>13,884</b>	<b>893,778</b>	<b>907,662</b>	<b>19,439</b>	<b>925,534</b>	<b>944,973</b>	<b>10,626</b>	<b>1,096,260</b>	<b>1,106,886</b>
<b>A. Organs of State</b>	-	<b>17,257</b>	<b>17,257</b>	-	<b>20,657</b>	<b>20,657</b>	-	<b>22,625</b>	<b>22,625</b>	-	<b>23,876</b>	<b>23,876</b>
<b>B. Fiscal Services (i + ii)</b>	<b>421</b>	<b>38,035</b>	<b>38,456</b>	<b>1,900</b>	<b>38,182</b>	<b>40,082</b>	<b>5,283</b>	<b>39,088</b>	<b>44,371</b>	-	<b>48,983</b>	<b>48,983</b>
i) Collection of Taxes and Duties	421	25,520	25,941	1,900	30,735	32,635	5,283	31,563	36,846	-	41,530	41,530
ii) Other Fiscal Services	-	12,515	12,515	-	7,447	7,447	-	7,525	7,525	-	7,453	7,453
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	-	<b>361,254</b>	<b>361,254</b>	-	<b>402,213</b>	<b>402,213</b>	-	<b>404,218</b>	<b>404,218</b>	-	<b>457,781</b>	<b>457,781</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	13,857	13,857	-	13,100	13,100	-	15,000	15,000
2. Interest Payments (i to iv)	-	361,254	361,254	-	388,356	388,356	-	391,118	391,118	-	442,781	442,781
i) Interest on Loans from the Centre	-	67,160	67,160	-	68,702	68,702	-	60,526	60,526	-	46,239	46,239
ii) Interest on Internal Debt	-	182,345	182,345	-	209,735	209,735	-	208,742	208,742	-	240,972	240,972
of which:												
a) Interest on Market Loans	-	82,474	82,474	-	88,184	88,184	-	89,128	89,128	-	97,780	97,780
b) Interest on NSSF	-	45,539	45,539	-	67,626	67,626	-	72,091	72,091	-	92,928	92,928
iii) Interest on Small Savings, Provident Funds, etc.	-	111,784	111,784	-	109,919	109,919	-	121,851	121,851	-	155,571	155,571
iv) Others	-	-36	-36	-	-	-	-	-	-	-	-	-
<b>D. Administrative Services (i to v)</b>	<b>1,856</b>	<b>93,175</b>	<b>95,031</b>	<b>4,434</b>	<b>111,355</b>	<b>115,789</b>	<b>2,881</b>	<b>113,089</b>	<b>115,970</b>	<b>2,620</b>	<b>144,762</b>	<b>147,382</b>
i) Secretariat - General Services	-	5,892	5,892	1,296	5,630	6,926	809	5,845	6,655	1,071	7,046	8,117
ii) District Administration	787	5,964	6,751	-	7,541	7,541	-	7,843	7,843	-	9,263	9,263
iii) Police	-	55,798	55,798	1,500	67,753	69,253	750	68,258	69,008	300	87,110	87,410
iv) Public Works	-	6,025	6,025	-	8,666	8,666	-	8,969	8,969	-	14,037	14,037
v) Others ++	1,070	19,495	20,564	1,638	21,765	23,403	1,322	22,173	23,495	1,249	27,305	28,554
<b>E. Pensions</b>	-	<b>260,077</b>	<b>260,077</b>	-	<b>320,935</b>	<b>320,935</b>	-	<b>328,227</b>	<b>328,227</b>	-	<b>405,483</b>	<b>405,483</b>
<b>F. Miscellaneous General Services</b>	<b>13,050</b>	<b>13,455</b>	<b>26,505</b>	<b>7,550</b>	<b>436</b>	<b>7,986</b>	<b>11,275</b>	<b>18,288</b>	<b>29,563</b>	<b>8,006</b>	<b>15,375</b>	<b>23,381</b>
of which : Payment on account of State Lotteries	-	12,083	12,083	-	-	-	-	14,300	14,300	-	14,300	14,300
<b>III. Grants-in-Aid and Contributions</b>	-	<b>-264</b>	<b>-264</b>	-	-	-	-	-	-	-	<b>191,104</b>	<b>191,104</b>
of which : Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	-264	-264	-	-	-	-	-	-	-	191,104	191,104

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>316,518</b>	<b>1,486,119</b>	<b>1,802,637</b>	<b>422,939</b>	<b>1,680,556</b>	<b>2,103,495</b>	<b>480,619</b>	<b>1,656,372</b>	<b>2,136,990</b>	<b>516,289</b>	<b>1,734,708</b>	<b>2,250,997</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>294,186</b>	<b>669,949</b>	<b>964,135</b>	<b>395,176</b>	<b>746,612</b>	<b>1,141,788</b>	<b>453,920</b>	<b>776,961</b>	<b>1,230,882</b>	<b>488,737</b>	<b>718,277</b>	<b>1,207,014</b>
<b>A. Social Services (1 to 12)</b>	<b>177,033</b>	<b>390,211</b>	<b>567,244</b>	<b>258,336</b>	<b>394,199</b>	<b>652,535</b>	<b>261,114</b>	<b>429,290</b>	<b>690,404</b>	<b>276,307</b>	<b>462,666</b>	<b>738,974</b>
1. Education, Sports, Art and Culture	33,758	221,482	255,240	65,607	217,386	282,993	63,077	224,884	287,962	85,442	268,180	353,622
2. Medical and Public Health	19,145	54,984	74,129	30,012	51,892	81,904	18,516	66,286	84,801	13,807	79,525	93,332
3. Family Welfare	11,488	—	11,488	17,258	6	17,264	14,521	6	14,527	11,699	—	11,699
4. Water Supply and Sanitation	9,923	20,531	30,453	13,353	21,418	34,771	13,527	22,288	35,815	8,500	23,059	31,559
5. Housing	4,407	4,181	8,588	4,374	2,821	7,195	4,374	2,812	7,186	3,170	6,529	9,699
6. Urban Development	7,496	1,363	8,860	10,512	1,320	11,832	17,827	1,343	19,171	20,519	956	21,475
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	52,852	47,809	100,661	65,941	49,092	115,033	74,337	49,001	123,338	61,442	16,677	78,119
8. Labour and Labour Welfare	1,209	4,542	5,751	1,802	5,007	6,809	2,239	4,810	7,048	3,177	5,117	8,294
9. Social Security and Welfare	23,512	21,487	44,999	30,860	24,325	55,185	31,078	23,641	54,719	35,036	23,009	58,045
10. Nutrition	13,216	296	13,512	18,581	327	18,908	21,581	380	21,961	33,474	380	33,855
11. Relief on account of Natural Calamities	—	10,120	10,120	—	16,614	16,614	—	29,593	29,593	—	35,087	35,087
12. Others*	27	3,416	3,443	36	3,991	4,027	38	4,246	4,284	42	4,148	4,189
<b>B. Economic Services (1 to 9)</b>	<b>117,153</b>	<b>279,739</b>	<b>396,891</b>	<b>136,840</b>	<b>352,413</b>	<b>489,253</b>	<b>192,807</b>	<b>347,671</b>	<b>540,478</b>	<b>212,430</b>	<b>255,611</b>	<b>468,040</b>
1. Agriculture and Allied Activities (i to xii)	42,102	82,275	124,377	51,186	83,394	134,580	56,539	88,155	144,695	59,844	103,933	163,777
i) Crop Husbandry	19,720	12,297	32,016	26,479	13,521	40,000	21,794	12,725	34,519	27,673	12,980	40,652
ii) Soil and Water Conservation	984	2,423	3,407	1,408	2,623	4,031	1,215	2,374	3,588	1,609	2,417	4,026
iii) Animal Husbandry	3,243	13,347	16,590	3,875	13,890	17,765	4,601	13,985	18,586	5,055	14,636	19,692
iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
v) Fisheries	702	891	1,592	1,553	1,047	2,600	1,589	1,058	2,646	1,769	1,229	2,997
vi) Forestry and Wild Life	14,242	41,033	55,275	13,632	40,151	53,783	22,347	45,378	67,725	19,153	41,505	60,658
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	147	6,603	6,749	4	6,093	6,097	337	6,704	7,041	721	13,758	14,479
ix) Agricultural Research and Education	1,523	3,463	4,986	1,654	3,466	5,120	1,654	3,472	5,126	1,673	3,713	5,385
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	1,540	2,220	3,761	2,581	2,603	5,184	3,002	2,461	5,463	2,192	13,696	15,887
xii) Other Agricultural Programmes	—	—	—	—	—	—	—	—	—	—	—	—
2. Rural Development	58,400	11,923	70,324	61,933	10,763	72,696	109,080	12,612	121,692	132,368	13,965	146,333
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	7,704	22,264	29,967	817	25,051	25,868	688	26,610	27,298	615	27,245	27,860
of which :	—	—	—	—	—	—	—	—	—	—	—	—
i) Major and Medium Irrigation	7,029	18,009	25,037	—	19,175	19,175	—	20,650	20,650	—	21,133	21,133
ii) Minor Irrigation	282	4,231	4,513	477	5,851	6,328	393	5,934	6,327	435	6,084	6,519
iii) Flood Control and Drainage	—	—	—	—	—	—	—	—	—	—	—	—
5. Energy	4,177	142,416	146,594	14,896	211,287	226,183	14,621	183,298	197,919	10,194	55,043	65,237
of which : Power	4,177	142,416	146,594	14,896	211,287	226,183	14,621	183,298	197,919	10,194	55,043	65,237
6. Industry and Minerals (i to iii)	4,085	3,718	7,803	6,320	3,881	10,201	7,414	4,172	11,586	7,992	8,767	16,758
i) Village and Small Industries	3,229	3,012	6,241	2,893	3,076	5,969	3,891	3,306	7,197	6,600	3,420	10,020
ii) Industries@	856	706	1,562	3,427	805	4,232	3,523	866	4,389	1,391	5,347	6,739
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	-	14,048	14,048	-	14,414	14,414	-	29,171	29,171	-	42,950	42,950
i) Roads and Bridges	-	14,045	14,045	-	14,407	14,407	-	29,157	29,157	-	42,918	42,918
ii) Others @@	-	3	3	-	7	7	-	14	14	-	32	32
8. Science, Technology and Environment	357	126	483	791	143	934	4,007	192	4,199	830	149	979
9. General Economic Services (i to iv)	327	2,968	3,295	897	3,480	4,377	457	3,460	3,918	587	3,560	4,147
i) Secretariat - Economic Services	9	720	729	47	770	817	1	759	760	1	783	784
ii) Tourism	246	204	451	289	240	529	392	239	631	536	252	788
iii) Civil Supplies	-	-	-	-	-	-	-	-	-	-	-	-
iv) Others +	72	2,043	2,115	561	2,470	3,031	64	2,462	2,526	50	2,526	2,575
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>4,341</b>	<b>742,494</b>	<b>746,835</b>	<b>6,972</b>	<b>848,359</b>	<b>855,331</b>	<b>5,907</b>	<b>790,297</b>	<b>796,205</b>	<b>6,263</b>	<b>920,647</b>	<b>926,910</b>
<b>A. Organs of State</b>	<b>256</b>	<b>19,891</b>	<b>20,148</b>	-	<b>22,527</b>	<b>22,527</b>	-	<b>22,674</b>	<b>22,674</b>	-	<b>23,312</b>	<b>23,312</b>
<b>B. Fiscal Services (i + ii)</b>	<b>1,682</b>	<b>80,991</b>	<b>82,673</b>	<b>5,575</b>	<b>87,804</b>	<b>93,379</b>	<b>4,503</b>	<b>92,432</b>	<b>96,936</b>	<b>4,862</b>	<b>101,280</b>	<b>106,141</b>
i) Collection of Taxes and Duties	1,682	78,768	80,450	5,575	84,343	89,918	4,503	89,746	94,249	4,862	99,852	104,714
ii) Other Fiscal Services	-	2,223	2,223	-	3,461	3,461	-	2,686	2,686	-	1,428	1,428
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	-	<b>366,114</b>	<b>366,114</b>	-	<b>420,282</b>	<b>420,282</b>	-	<b>368,597</b>	<b>368,597</b>	-	<b>414,503</b>	<b>414,503</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	100	100	-	100	100	-	100	100
2. Interest Payments (i to iv)	-	366,114	366,114	-	420,182	420,182	-	368,497	368,497	-	414,403	414,403
i) Interest on Loans from the Centre	-	107,485	107,485	-	109,654	109,654	-	79,654	79,654	-	73,133	73,133
ii) Interest on Internal Debt	-	191,441	191,441	-	237,543	237,543	-	224,958	224,958	-	271,230	271,230
<i>of which:</i>												
a) Interest on Market Loans	-	72,871	72,871	-	81,661	81,661	-	80,484	80,484	-	94,173	94,173
b) Interest on NSSF	-	68,366	68,366	-	95,046	95,046	-	94,744	94,744	-	121,868	121,868
iii) Interest on Small Savings, Provident Funds, etc.	-	39,292	39,292	-	55,229	55,229	-	55,228	55,228	-	60,757	60,757
iv) Others	-	27,895	27,895	-	17,756	17,756	-	8,657	8,657	-	9,282	9,282
<b>D. Administrative Services (i to v)</b>	<b>2,402</b>	<b>141,975</b>	<b>144,377</b>	<b>1,397</b>	<b>163,864</b>	<b>165,261</b>	<b>1,404</b>	<b>150,976</b>	<b>152,380</b>	<b>1,401</b>	<b>204,127</b>	<b>205,529</b>
i) Secretariat - General Services	-	3,861	3,861	200	4,485	4,685	200	4,696	4,896	200	4,982	5,182
ii) District Administration	68	13,505	13,573	-	15,248	15,248	-	15,483	15,483	-	16,462	16,462
iii) Police	1,710	91,667	93,377	1,072	91,453	92,525	1,079	96,635	97,714	1,202	94,756	95,958
iv) Public Works	331	13,114	13,445	125	11,658	11,783	125	11,164	11,289	-	20,045	20,045
v) Others ++	294	19,828	20,122	-	41,020	41,020	-	22,997	22,997	-	67,882	67,882
<b>E. Pensions</b>	-	<b>132,989</b>	<b>132,989</b>	-	<b>152,898</b>	<b>152,898</b>	-	<b>154,807</b>	<b>154,807</b>	-	<b>176,637</b>	<b>176,637</b>
<b>F. Miscellaneous General Services</b>	-	<b>533</b>	<b>533</b>	-	<b>984</b>	<b>984</b>	-	<b>811</b>	<b>811</b>	-	<b>788</b>	<b>788</b>
<i>of which</i> : Payment on account of State Lotteries	-	-	-	-	1	1	-	1	1	-	1	1
<b>III. Grants-in-Aid and Contributions</b>	<b>17,991</b>	<b>73,676</b>	<b>91,666</b>	<b>20,791</b>	<b>85,585</b>	<b>106,376</b>	<b>20,791</b>	<b>89,113</b>	<b>109,904</b>	<b>21,289</b>	<b>95,783</b>	<b>117,072</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	17,991	73,676	91,666	20,791	85,585	106,376	20,791	89,113	109,904	21,289	95,783	117,072

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>464,115</b>	<b>4,640,550</b>	<b>5,104,665</b>	<b>418,693</b>	<b>4,597,702</b>	<b>5,016,395</b>	<b>582,197</b>	<b>4,779,553</b>	<b>5,361,749</b>	<b>801,445</b>	<b>5,082,559</b>	<b>5,884,003</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>460,998</b>	<b>2,331,983</b>	<b>2,792,981</b>	<b>412,478</b>	<b>2,035,139</b>	<b>2,447,617</b>	<b>563,788</b>	<b>2,448,694</b>	<b>3,012,483</b>	<b>770,607</b>	<b>2,266,395</b>	<b>3,037,003</b>
<b>A. Social Services (1 to 12)</b>	<b>270,697</b>	<b>1,484,173</b>	<b>1,754,870</b>	<b>307,077</b>	<b>1,475,828</b>	<b>1,782,905</b>	<b>356,723</b>	<b>1,697,933</b>	<b>2,054,656</b>	<b>507,340</b>	<b>1,560,706</b>	<b>2,068,046</b>
1. Education, Sports, Art and Culture	37,353	981,063	1,018,416	46,371	975,571	1,021,942	55,259	1,037,448	1,092,707	65,741	1,067,697	1,133,438
2. Medical and Public Health	32,107	142,475	174,581	43,750	150,813	194,563	51,664	158,221	209,885	33,450	168,666	202,116
3. Family Welfare	12,650	1,854	14,504	18,117	2,168	20,285	15,421	2,102	17,523	28,897	2,801	31,698
4. Water Supply and Sanitation	31,384	93,799	125,183	52,977	114,116	167,093	60,378	108,415	168,793	69,737	69,280	139,017
5. Housing	17,247	22,126	39,373	17,027	18,526	35,553	22,506	27,619	50,125	7,889	21,769	29,659
6. Urban Development	51,915	32,582	84,497	106	38,529	38,635	5,255	39,413	44,669	154,664	40,826	195,490
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	53,730	76,460	130,191	81,384	78,549	159,933	94,379	84,027	178,406	86,003	85,713	171,716
8. Labour and Labour Welfare	1,669	20,494	22,164	3,515	21,158	24,673	6,206	22,188	28,394	6,767	23,523	30,290
9. Social Security and Welfare	9,545	49,482	59,027	12,019	55,336	67,355	12,542	57,662	70,204	14,643	58,872	73,515
10. Nutrition	22,949	16,780	39,729	31,442	1,286	32,728	32,463	1,314	33,777	38,170	1,361	39,531
11. Relief on account of Natural Calamities	12	41,115	41,127	50	14,698	14,748	40	154,244	154,284	50	14,698	14,748
12. Others*	137	5,942	6,079	319	5,078	5,397	610	5,281	5,891	1,329	5,498	6,828
<b>B. Economic Services (1 to 9)</b>	<b>190,302</b>	<b>847,810</b>	<b>1,038,111</b>	<b>105,401</b>	<b>559,311</b>	<b>664,712</b>	<b>207,065</b>	<b>750,761</b>	<b>957,826</b>	<b>263,268</b>	<b>705,690</b>	<b>968,957</b>
1. Agriculture and Allied Activities (i to xii)	42,786	306,416	349,203	34,403	181,912	216,315	48,657	210,492	259,149	62,183	204,940	267,123
i) Crop Husbandry	24,498	41,161	65,659	21,131	32,182	53,313	24,593	29,833	54,427	32,545	29,966	62,511
ii) Soil and Water Conservation	1,195	687	1,882	1,781	936	2,717	1,651	896	2,547	1,231	934	2,165
iii) Animal Husbandry	1,735	18,832	20,567	4,278	18,341	22,619	5,652	20,138	25,791	9,729	20,892	30,621
iv) Dairy Development	864	67,563	68,427	293	58,013	58,306	2,104	47,816	49,919	400	59,729	60,129
v) Fisheries	1,823	1,449	3,272	1,062	1,534	2,596	1,573	10,605	12,178	3,106	15,202	18,308
vi) Forestry and Wild Life	1,733	32,108	33,841	3,020	28,632	31,652	3,258	37,217	40,475	4,629	32,626	37,255
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	500	6,661	7,161	-	7,760	7,760	-	8,105	8,105	-	8,212	8,212
ix) Agricultural Research and Education	1,071	23,239	24,310	816	22,890	23,706	2,395	23,652	26,047	1,865	24,994	26,859
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	9,367	114,716	124,083	2,022	11,624	13,646	7,431	32,230	39,661	8,678	12,385	21,063
xii) Other Agricultural Programmes	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	73,460	149,962	223,422	36,063	182,040	218,103	59,584	191,391	250,974	59,694	184,800	244,495
3. Special Area Programmes	3,980	18	3,999	2,106	22	2,128	2,207	21	2,229	2,106	24	2,130
4. Irrigation and Flood Control	10,181	71,362	81,543	7,655	85,629	93,284	14,752	105,260	120,011	52,796	106,854	159,650
of which :												
i) Major and Medium Irrigation	1,268	56,812	58,080	885	70,919	71,804	1,940	85,889	87,829	40,498	90,664	131,162
ii) Minor Irrigation	8,298	13,813	22,111	6,635	14,073	20,708	10,935	18,491	29,426	10,329	15,546	25,876
iii) Flood Control and Drainage	-	727	727	-	627	627	-	869	869	-	633	633
5. Energy	25,584	272,712	298,296	13,008	77,181	90,189	26,614	173,460	200,074	47,059	122,867	169,926
of which : Power	25,208	272,712	297,920	11,594	73,348	84,941	15,220	169,627	184,847	46,159	122,867	169,026
6. Industry and Minerals (i to iii)	11,562	18,828	30,390	426	12,060	12,486	29,950	20,262	50,213	12,453	19,358	31,811
i) Village and Small Industries	336	2,357	2,693	186	2,609	2,795	1,652	2,549	4,200	3,190	2,712	5,903
ii) Industries@	11,226	16,471	27,697	240	9,451	9,691	28,299	17,714	46,012	9,263	16,646	25,908
iii) Others**	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	1,219	20,738	21,958	2,003	12,125	14,128	12,418	41,281	53,699	8,807	51,812	60,619
i) Roads and Bridges	680	20,459	21,139	1,183	11,901	13,084	4,850	41,062	45,912	2,761	51,593	54,355
ii) Others @@	540	279	818	820	224	1,044	7,568	219	7,787	6,046	218	6,264
8. Science, Technology and Environment	903	1	904	1,397	1	1,398	1,397	1	1,398	2,204	1	2,204
9. General Economic Services (i to iv)	20,624	7,772	28,397	8,340	8,341	16,681	11,486	8,594	20,080	15,965	15,035	31,000
i) Secretariat - Economic Services	10,665	5,380	16,045	240	5,780	6,020	1,647	5,976	7,623	761	6,055	6,816
ii) Tourism	9,950	4	9,954	7,951	4	7,955	9,012	4	9,016	15,078	6,254	21,331
iii) Civil Supplies	-	-	-	22	-	22	22	-	22	28	-	28
iv) Others +	10	2,388	2,398	127	2,557	2,684	806	2,614	3,420	98	2,726	2,825
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>2,564</b>	<b>2,224,552</b>	<b>2,227,116</b>	<b>4,970</b>	<b>2,496,998</b>	<b>2,501,968</b>	<b>15,015</b>	<b>2,239,044</b>	<b>2,254,059</b>	<b>27,444</b>	<b>2,731,858</b>	<b>2,759,302</b>
<b>A. Organs of State</b>	<b>43</b>	<b>59,818</b>	<b>59,861</b>	<b>-</b>	<b>40,612</b>	<b>40,612</b>	<b>-</b>	<b>48,537</b>	<b>48,537</b>	<b>-</b>	<b>50,215</b>	<b>50,215</b>
<b>B. Fiscal Services (i + ii)</b>	<b>1,875</b>	<b>516,199</b>	<b>518,074</b>	<b>2,891</b>	<b>323,692</b>	<b>326,583</b>	<b>3,725</b>	<b>339,473</b>	<b>343,197</b>	<b>3,449</b>	<b>304,969</b>	<b>308,418</b>
i) Collection of Taxes and Duties	1,875	506,805	508,679	2,891	317,601	320,492	3,725	333,547	337,272	3,449	300,699	304,149
ii) Other Fiscal Services	-	9,394	9,394	-	6,091	6,091	-	5,926	5,926	-	4,270	4,270
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>920,156</b>	<b>920,156</b>	<b>-</b>	<b>994,680</b>	<b>994,680</b>	<b>-</b>	<b>973,010</b>	<b>973,010</b>	<b>-</b>	<b>1,252,488</b>	<b>1,252,488</b>
1. Appropriation for Reduction or Avoidance of Debt	-	22,300	22,300	-	40,900	40,900	-	40,900	40,900	-	52,600	52,600
2. Interest Payments (i to iv)	-	897,856	897,856	-	953,780	953,780	-	932,110	932,110	-	1,199,888	1,199,888
i) Interest on Loans from the Centre	-	205,730	205,730	-	94,033	94,033	-	85,569	85,569	-	67,499	67,499
ii) Interest on Internal Debt	-	554,017	554,017	-	715,092	715,092	-	704,287	704,287	-	980,125	980,125
<i>of which:</i>												
a) Interest on Market Loans	-	124,780	124,780	-	145,181	145,181	-	141,628	141,628	-	153,697	153,697
b) Interest on NSSF	-	352,208	352,208	-	493,203	493,203	-	493,203	493,203	-	639,891	639,891
iii) Interest on Small Savings, Provident Funds, etc.	-	125,419	125,419	-	132,292	132,292	-	129,812	129,812	-	140,546	140,546
iv) Others	-	12,690	12,690	-	12,362	12,362	-	12,442	12,442	-	11,718	11,718
<b>D. Administrative Services (i to v)</b>	<b>646</b>	<b>376,999</b>	<b>377,645</b>	<b>2,079</b>	<b>456,451</b>	<b>458,530</b>	<b>11,290</b>	<b>419,723</b>	<b>431,013</b>	<b>23,994</b>	<b>518,905</b>	<b>542,899</b>
i) Secretariat - General Services	192	7,084	7,276	402	7,753	8,155	3,607	8,033	11,640	2,002	8,348	10,350
ii) District Administration	8	92,017	92,025	1,301	104,407	105,708	6,650	110,488	117,138	21,500	119,782	141,282
iii) Police	-	211,814	211,814	-	226,975	226,975	-	235,796	235,796	-	261,969	261,969
iv) Public Works	308	34,493	34,801	256	29,109	29,365	361	31,215	31,577	342	32,891	33,233
v) Others ++	138	31,592	31,730	120	88,207	88,327	672	34,190	34,862	150	95,916	96,066
<b>E. Pensions</b>	<b>-</b>	<b>287,200</b>	<b>287,200</b>	<b>-</b>	<b>307,706</b>	<b>307,706</b>	<b>-</b>	<b>346,264</b>	<b>346,264</b>	<b>-</b>	<b>340,555</b>	<b>340,555</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>64,180</b>	<b>64,180</b>	<b>-</b>	<b>373,857</b>	<b>373,857</b>	<b>-</b>	<b>112,038</b>	<b>112,038</b>	<b>-</b>	<b>264,727</b>	<b>264,727</b>
<i>of which</i> : Payment on account of State Lotteries	-	63,332	63,332	-	188,619	188,619	-	111,118	111,118	-	224,054	224,054
<b>III. Grants-in-Aid and Contributions</b>	<b>552</b>	<b>84,015</b>	<b>84,567</b>	<b>1,245</b>	<b>65,565</b>	<b>66,810</b>	<b>3,393</b>	<b>91,815</b>	<b>95,208</b>	<b>3,393</b>	<b>84,305</b>	<b>87,698</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	552	84,015	84,567	1,245	65,565	66,810	3,393	91,815	95,208	3,393	84,305	87,698

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>25,419</b>	<b>139,700</b>	<b>165,119</b>	<b>39,334</b>	<b>145,639</b>	<b>184,973</b>	<b>67,555</b>	<b>138,737</b>	<b>206,292</b>	<b>64,504</b>	<b>134,968</b>	<b>199,472</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>25,006</b>	<b>69,981</b>	<b>94,987</b>	<b>39,244</b>	<b>72,344</b>	<b>111,588</b>	<b>42,928</b>	<b>90,368</b>	<b>133,296</b>	<b>39,071</b>	<b>85,381</b>	<b>124,452</b>
<b>A. Social Services (1 to 12)</b>	<b>14,561</b>	<b>37,998</b>	<b>52,559</b>	<b>22,226</b>	<b>38,476</b>	<b>60,702</b>	<b>24,727</b>	<b>47,665</b>	<b>72,392</b>	<b>20,780</b>	<b>41,905</b>	<b>62,685</b>
1. Education, Sports, Art and Culture	5,162	27,551	32,713	10,835	25,694	36,529	11,613	31,258	42,872	7,938	28,427	36,364
2. Medical and Public Health	961	4,476	5,437	1,042	5,046	6,088	461	6,645	7,106	378	5,462	5,840
3. Family Welfare	623	-	623	1,103	-	1,103	832	-	832	1,057	-	1,057
4. Water Supply and Sanitation	-	2,436	2,436	65	1,743	1,808	170	2,366	2,536	50	1,873	1,923
5. Housing	-	201	201	-	2,132	2,132	-	2,793	2,793	-	2,045	2,045
6. Urban Development	554	153	708	1,574	387	1,961	1,607	419	2,026	1,173	395	1,568
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	3,687	578	4,265	4,245	932	5,177	5,585	1,062	6,647	5,779	998	6,777
8. Labour and Labour Welfare	193	358	551	149	345	494	159	457	616	84	380	464
9. Social Security and Welfare	2,426	1,035	3,462	2,230	1,130	3,360	3,101	1,458	4,559	2,788	1,218	4,005
10. Nutrition	907	5	913	933	6	939	1,150	9	1,158	1,485	6	1,490
11. Relief on account of Natural Calamities	-	707	707	-	556	556	-	556	556	-	572	572
12. Others*	46	498	544	50	505	555	50	642	692	50	530	580
<b>B. Economic Services (1 to 9)</b>	<b>10,445</b>	<b>31,983</b>	<b>42,428</b>	<b>17,018</b>	<b>33,868</b>	<b>50,886</b>	<b>18,200</b>	<b>42,704</b>	<b>60,904</b>	<b>18,292</b>	<b>43,475</b>	<b>61,767</b>
1. Agriculture and Allied Activities (i to xii)	2,792	7,915	10,707	2,639	7,500	10,139	5,277	8,931	14,207	5,559	7,583	13,142
i) Crop Husbandry	773	2,210	2,983	1,069	1,594	2,663	2,274	1,988	4,262	2,235	1,765	4,000
ii) Soil and Water Conservation	741	517	1,258	615	504	1,119	965	612	1,577	1,198	566	1,764
iii) Animal Husbandry	340	2,050	2,390	249	1,845	2,094	341	2,503	2,844	340	2,045	2,386
iv) Dairy Development	37	46	83	21	55	76	53	70	123	25	59	84
v) Fisheries	104	862	966	137	793	930	221	1,058	1,279	204	860	1,064
vi) Forestry and Wild Life	641	1,173	1,815	458	1,698	2,156	1,252	1,371	2,623	1,433	1,197	2,630
vii) Plantations	2	-	2	3	-	3	3	-	3	3	-	3
viii) Food Storage and Warehousing	80	379	459	5	349	354	5	500	505	7	377	384
ix) Agricultural Research and Education	17	86	103	12	86	98	24	107	131	24	96	120
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	55	591	646	67	576	643	136	722	858	87	618	705
xii) Other Agricultural Programmes	3	-	3	3	-	3	3	-	3	3	-	3
2. Rural Development	3,461	1,422	4,884	5,037	1,527	6,564	4,339	1,786	6,125	3,603	1,572	5,175
3. Special Area Programmes	928	-	928	1,605	-	1,605	1,783	-	1,783	1,643	-	1,643
4. Irrigation and Flood Control	1,048	2,389	3,437	1,607	3,296	4,903	1,326	3,806	5,132	1,425	3,376	4,800
of which :												
i) Major and Medium Irrigation	813	1,013	1,827	800	1,830	2,630	800	2,045	2,845	843	1,907	2,750
ii) Minor Irrigation	19	614	633	-	643	643	-	754	754	-	711	711
iii) Flood Control and Drainage	-	651	651	-	714	714	-	856	856	-	642	642
5. Energy	67	12,639	12,706	80	12,687	12,767	104	18,084	18,188	195	19,847	20,042
of which : Power	-	12,639	12,639	-	12,687	12,687	-	18,084	18,084	-	19,847	19,847
6. Industry and Minerals (i to iii)	499	3,635	4,134	1,211	1,698	2,909	1,754	2,368	4,122	1,940	1,838	3,778
i) Village and Small Industries	389	3,475	3,864	1,072	1,571	2,643	1,616	2,176	3,792	1,765	1,697	3,462
ii) Industries@	110	161	270	139	127	266	139	192	331	176	141	316
iii) Others**	-	-	-	-	-	-	-	-	-	-	-	-



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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	-	3,057	3,057	-	6,198	6,198	-	6,525	6,525	-	8,235	8,235
i) Roads and Bridges	-	3,057	3,057	-	6,198	6,198	-	6,525	6,525	-	8,235	8,235
ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
8. Science, Technology and Environment	599	56	654	373	62	435	840	76	917	1,040	67	1,107
9. General Economic Services (i to iv)	1,051	870	1,921	4,466	900	5,366	2,778	1,128	3,906	2,887	959	3,846
i) Secretariat - Economic Services	987	227	1,215	4,337	269	4,606	2,629	312	2,941	2,755	271	3,026
ii) Tourism	18	114	132	31	111	142	38	154	192	21	128	148
iii) Civil Supplies	-	-	-	-	-	-	-	-	-	-	-	-
iv) Others +	45	529	574	98	520	618	111	662	773	111	560	672
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>413</b>	<b>69,719</b>	<b>70,132</b>	<b>90</b>	<b>73,295</b>	<b>73,385</b>	<b>24,627</b>	<b>48,368</b>	<b>72,996</b>	<b>25,432</b>	<b>49,587</b>	<b>75,020</b>
<b>A. Organs of State</b>	-	<b>1,922</b>	<b>1,922</b>	-	<b>2,622</b>	<b>2,622</b>	<b>4</b>	<b>2,780</b>	<b>2,784</b>	-	<b>3,341</b>	<b>3,341</b>
<b>B. Fiscal Services (i + ii)</b>	<b>41</b>	<b>1,522</b>	<b>1,563</b>	<b>54</b>	<b>1,576</b>	<b>1,630</b>	<b>93</b>	<b>2,013</b>	<b>2,105</b>	<b>64</b>	<b>1,684</b>	<b>1,748</b>
i) Collection of Taxes and Duties	41	1,478	1,519	54	1,526	1,580	93	1,952	2,044	64	1,663	1,727
ii) Other Fiscal Services	-	44	44	-	50	50	-	61	61	-	21	21
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	-	<b>26,643</b>	<b>26,643</b>	-	<b>29,819</b>	<b>29,819</b>	<b>24,426</b>	-	<b>24,426</b>	<b>25,283</b>	-	<b>25,283</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	-	-	-	-	-	-	-	-
2. Interest Payments (i to iv)	-	26,643	26,643	-	29,819	29,819	24,426	-	24,426	25,283	-	25,283
i) Interest on Loans from the Centre	-	9,924	9,924	-	15,315	15,315	12,260	-	12,260	11,565	-	11,565
ii) Interest on Internal Debt	-	13,130	13,130	-	10,159	10,159	8,539	-	8,539	8,651	-	8,651
<i>of which:</i>					5,211							
a) Interest on Market Loans	-	9,678	9,678	-	5,211	5,211	5,268	-	5,268	6,107	-	6,107
b) Interest on NSSF	-	861	861	-	1,000	1,000	55	-	55	55	-	55
iii) Interest on Small Savings, Provident Funds, etc.	-	3,590	3,590	-	4,345	4,345	3,627	-	3,627	5,067	-	5,067
iv) Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>D. Administrative Services (i to v)</b>	<b>371</b>	<b>21,309</b>	<b>21,680</b>	<b>36</b>	<b>20,790</b>	<b>20,826</b>	<b>104</b>	<b>28,108</b>	<b>28,212</b>	<b>86</b>	<b>26,065</b>	<b>26,151</b>
i) Secretariat - General Services	17	1,478	1,495	-	1,444	1,444	52	1,776	1,828	10	1,551	1,561
ii) District Administration	1	1,044	1,045	-	1,057	1,057	-	1,350	1,350	-	1,120	1,120
iii) Police	210	15,639	15,849	-	14,183	14,183	-	18,911	18,911	-	15,918	15,918
iv) Public Works	-	788	788	-	1,846	1,846	-	3,216	3,216	-	4,902	4,902
v) Others ++	143	2,359	2,502	36	2,260	2,296	52	2,854	2,907	76	2,574	2,650
<b>E. Pensions</b>	-	<b>18,263</b>	<b>18,263</b>	-	<b>18,434</b>	<b>18,434</b>	-	<b>15,390</b>	<b>15,390</b>	-	<b>18,437</b>	<b>18,437</b>
<b>F. Miscellaneous General Services</b>	-	<b>60</b>	<b>60</b>	-	<b>54</b>	<b>54</b>	-	<b>79</b>	<b>79</b>	-	<b>61</b>	<b>61</b>
<i>of which</i> : Payment on account of State Lotteries	-	60	60	-	53	53	-	78	78	-	60	60
<b>III. Grants-in-Aid and Contributions</b>	-	-	-	-	-	-	-	-	-	-	-	-
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>47,664</b>	<b>111,970</b>	<b>159,634</b>	<b>72,035</b>	<b>115,536</b>	<b>187,571</b>	<b>72,035</b>	<b>115,536</b>	<b>187,571</b>	<b>83,537</b>	<b>128,239</b>	<b>211,776</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>45,386</b>	<b>55,543</b>	<b>100,929</b>	<b>69,157</b>	<b>56,015</b>	<b>125,172</b>	<b>69,157</b>	<b>56,015</b>	<b>125,172</b>	<b>80,470</b>	<b>62,739</b>	<b>143,209</b>
<b>A. Social Services (1 to 12)</b>	<b>22,094</b>	<b>33,683</b>	<b>55,777</b>	<b>34,130</b>	<b>34,776</b>	<b>68,906</b>	<b>34,130</b>	<b>34,776</b>	<b>68,906</b>	<b>35,825</b>	<b>38,054</b>	<b>73,879</b>
1. Education, Sports, Art and Culture	12,430	18,402	30,832	19,825	20,281	40,106	19,825	20,281	40,106	17,466	21,400	38,866
2. Medical and Public Health	2,746	5,102	7,849	3,176	5,400	8,576	3,176	5,400	8,576	3,590	5,724	9,314
3. Family Welfare	708	82	790	910	117	1,027	910	117	1,027	912	122	1,034
4. Water Supply and Sanitation	705	4,545	5,250	783	4,600	5,383	783	4,600	5,383	1,162	4,907	6,069
5. Housing	731	933	1,664	900	1,078	1,978	900	1,078	1,978	921	1,207	2,128
6. Urban Development	939	498	1,436	1,068	489	1,557	1,068	489	1,557	1,724	613	2,337
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	305	1,499	1,804	550	628	1,178	550	628	1,178	1,405	1,128	2,533
8. Labour and Labour Welfare	149	445	594	459	526	984	459	526	984	478	550	1,028
9. Social Security and Welfare	1,217	325	1,542	3,062	381	3,443	3,062	381	3,443	2,718	404	3,121
10. Nutrition	2,022	309	2,332	3,250	160	3,410	3,250	160	3,410	5,150	168	5,318
11. Relief on account of Natural Calamities	-	1,095	1,095	-	479	479	-	479	479	-	1,161	1,161
12. Others*	142	448	589	148	637	785	148	637	785	298	671	969
<b>B. Economic Services (1 to 9)</b>	<b>23,293</b>	<b>21,860</b>	<b>45,152</b>	<b>35,027</b>	<b>21,240</b>	<b>56,266</b>	<b>35,027</b>	<b>21,240</b>	<b>56,266</b>	<b>44,645</b>	<b>24,685</b>	<b>69,330</b>
1. Agriculture and Allied Activities (i to xii)	5,359	8,603	13,962	10,584	8,182	18,766	10,584	8,182	18,766	12,743	8,728	21,471
i) Crop Husbandry	2,024	1,684	3,708	3,578	1,720	5,298	3,578	1,720	5,298	4,459	1,840	6,299
ii) Soil and Water Conservation	867	1,356	2,223	1,447	1,500	2,947	1,447	1,500	2,947	2,065	1,590	3,655
iii) Animal Husbandry	893	1,463	2,355	1,292	1,595	2,886	1,292	1,595	2,886	1,351	1,690	3,041
iv) Dairy Development	267	296	563	273	325	598	273	325	598	261	350	611
v) Fisheries	140	297	437	434	352	786	434	352	786	483	370	853
vi) Forestry and Wild Life	781	2,495	3,277	2,999	1,870	4,869	2,999	1,870	4,869	3,483	2,020	5,503
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
ix) Agricultural Research and Education	111	269	380	218	278	497	218	278	497	174	295	469
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	177	642	819	224	424	648	224	424	648	339	450	789
xii) Other Agricultural Programmes	99	100	199	118	118	236	118	118	236	128	123	251
2. Rural Development	5,454	1,084	6,538	8,074	1,144	9,218	8,074	1,144	9,218	9,058	1,195	10,253
3. Special Area Programmes	868	-	868	3,804	-	3,804	3,804	-	3,804	4,340	-	4,340
4. Irrigation and Flood Control	349	734	1,082	403	762	1,165	403	762	1,165	557	801	1,358
of which :												
i) Major and Medium Irrigation	2	-	2	21	-	21	21	-	21	-	-	-
ii) Minor Irrigation	347	684	1,030	382	703	1,085	382	703	1,085	557	740	1,297
iii) Flood Control and Drainage	-	50	50	-	59	59	-	59	59	-	61	61
5. Energy	7,805	1,080	8,885	9,403	1,200	10,603	9,403	1,200	10,603	13,560	1,250	14,810
of which : Power	8,818	-	8,818	7,984	1,200	9,184	7,984	-	9,184	13,675	-	13,675
6. Industry and Minerals (i to iii)	1,471	3,916	5,386	1,505	3,100	4,605	1,505	3,100	4,605	1,560	3,351	4,911
i) Village and Small Industries	1,176	1,067	2,243	1,250	1,085	2,335	1,250	1,085	2,335	1,283	1,229	2,511
ii) Industries@	295	2,848	3,143	255	2,015	2,270	255	2,015	2,270	277	2,123	2,400
iii) Others**	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	-	5,006	5,006	-	5,250	5,250	-	5,250	5,250	-	7,673	7,673
i) Roads and Bridges	-	5,006	5,006	-	5,250	5,250	-	5,250	5,250	-	7,673	7,673
ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
8. Science, Technology and Environment	-	12	12	-	27	27	-	27	27	-	28	28
9. General Economic Services (i to iv)	1,988	1,426	3,414	1,254	1,574	2,828	1,254	1,574	2,828	2,826	1,658	4,485
i) Secretariat - Economic Services	725	435	1,160	730	518	1,248	730	518	1,248	2,235	550	2,785
ii) Tourism	992	269	1,261	216	140	356	216	140	356	239	148	387
iii) Civil Supplies	99	368	467	110	410	520	110	410	520	150	430	580
iv) Others +	172	353	525	198	506	704	198	506	704	203	530	733
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>2,278</b>	<b>56,427</b>	<b>58,704</b>	<b>2,878</b>	<b>59,521</b>	<b>62,399</b>	<b>2,878</b>	<b>59,521</b>	<b>62,399</b>	<b>3,067</b>	<b>65,500</b>	<b>68,567</b>
<b>A. Organs of State</b>	<b>49</b>	<b>4,679</b>	<b>4,727</b>	<b>24</b>	<b>2,697</b>	<b>2,721</b>	<b>29</b>	<b>2,692</b>	<b>2,721</b>	<b>42</b>	<b>2,923</b>	<b>2,965</b>
<b>B. Fiscal Services (i + ii)</b>	<b>174</b>	<b>2,672</b>	<b>2,847</b>	<b>180</b>	<b>1,952</b>	<b>2,132</b>	<b>180</b>	<b>1,952</b>	<b>2,132</b>	<b>200</b>	<b>2,075</b>	<b>2,275</b>
i) Collection of Taxes and Duties	174	2,665	2,840	180	1,940	2,120	180	1,940	2,120	200	2,062	2,262
ii) Other Fiscal Services	-	7	7	-	12	12	-	12	12	-	12	12
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>18,423</b>	<b>18,423</b>	<b>-</b>	<b>21,185</b>	<b>21,185</b>	<b>-</b>	<b>21,185</b>	<b>21,185</b>	<b>-</b>	<b>22,194</b>	<b>22,194</b>
1. Appropriation for Reduction or Avoidance of Debt	-	700	700	-	825	825	-	825	825	-	906	906
2. Interest Payments (i to iv)	-	17,723	17,723	-	20,360	20,360	-	20,360	20,360	-	21,288	21,288
i) Interest on Loans from the Centre	-	4,709	4,709	-	5,061	5,061	-	4,941	4,941	-	5,048	5,048
ii) Interest on Internal Debt	-	10,971	10,971	-	12,798	12,798	-	12,919	12,919	-	13,439	13,439
<i>of which:</i>												
a) Interest on Market Loans	-	6,922	6,922	-	7,815	7,815	-	7,815	7,815	-	8,316	8,316
b) Interest on NSSF	-	1,570	1,570	-	1,997	1,997	-	2,109	2,109	-	2,679	2,679
iii) Interest on Small Savings, Provident Funds, etc.	-	2,044	2,044	-	2,500	2,500	-	2,500	2,500	-	2,800	2,800
iv) Others	-	-	-	-	1	1	-	1	1	-	1	1
<b>D. Administrative Services (i to v)</b>	<b>2,055</b>	<b>21,929</b>	<b>23,983</b>	<b>2,674</b>	<b>25,247</b>	<b>27,921</b>	<b>2,669</b>	<b>25,252</b>	<b>27,921</b>	<b>2,825</b>	<b>28,766</b>	<b>31,591</b>
i) Secretariat - General Services	-	2,310	2,310	-	3,519	3,519	-	3,519	3,519	-	3,742	3,742
ii) District Administration	-	831	831	-	975	975	-	975	975	-	1,040	1,040
iii) Police	10	11,122	11,133	-	11,600	11,600	-	11,600	11,600	-	13,048	13,048
iv) Public Works	1,874	3,400	5,274	2,352	4,227	6,580	2,352	4,227	6,580	2,522	5,751	8,273
v) Others ++	170	4,266	4,436	322	4,926	5,247	317	4,931	5,247	303	5,185	5,488
<b>E. Pensions</b>	<b>-</b>	<b>8,693</b>	<b>8,693</b>	<b>-</b>	<b>8,398</b>	<b>8,398</b>	<b>-</b>	<b>8,398</b>	<b>8,398</b>	<b>-</b>	<b>9,498</b>	<b>9,498</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>44</b>	<b>44</b>
<i>of which</i> : Payment on account of State Lotteries	-	30	30	-	40	40	-	40	40	-	42	42
<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>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>41,284</b>	<b>98,156</b>	<b>139,440</b>	<b>40,942</b>	<b>98,556</b>	<b>139,498</b>	<b>59,128</b>	<b>111,355</b>	<b>170,483</b>	<b>47,997</b>	<b>107,822</b>	<b>155,819</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>40,621</b>	<b>47,354</b>	<b>87,975</b>	<b>40,480</b>	<b>45,000</b>	<b>85,480</b>	<b>57,620</b>	<b>54,358</b>	<b>111,978</b>	<b>47,487</b>	<b>50,538</b>	<b>98,025</b>
<b>A. Social Services (1 to 12)</b>	<b>21,050</b>	<b>26,600</b>	<b>47,650</b>	<b>19,804</b>	<b>25,798</b>	<b>45,602</b>	<b>30,610</b>	<b>28,430</b>	<b>59,040</b>	<b>24,242</b>	<b>27,129</b>	<b>51,371</b>
1. Education, Sports, Art and Culture	9,647	14,105	23,752	8,863	14,519	23,382	14,411	14,545	28,956	10,979	14,793	25,772
2. Medical and Public Health	3,197	3,057	6,254	3,381	3,308	6,689	4,313	3,310	7,623	3,839	3,440	7,279
3. Family Welfare	870	49	919	143	66	209	791	66	857	143	66	209
4. Water Supply and Sanitation	1,699	2,499	4,198	2,726	1,413	4,139	2,705	2,865	5,570	3,402	1,414	4,816
5. Housing	393	225	618	398	221	619	654	401	1,055	498	382	880
6. Urban Development	1,098	228	1,326	833	260	1,093	2,381	259	2,640	1,513	265	1,778
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2,071	4,058	6,129	2,091	4,336	6,427	2,136	4,510	6,646	2,166	4,611	6,777
8. Labour and Labour Welfare	171	153	324	120	162	282	286	161	447	150	167	317
9. Social Security and Welfare	1,075	511	1,586	387	506	893	1,697	631	2,328	630	524	1,154
10. Nutrition	682	26	708	682	27	709	1,023	27	1,050	682	27	709
11. Relief on account of Natural Calamities	-	1,158	1,158	-	361	361	-	1,029	1,029	-	677	677
12. Others*	147	531	678	180	619	799	213	626	839	240	763	1,003
<b>B. Economic Services (1 to 9)</b>	<b>19,571</b>	<b>20,754</b>	<b>40,325</b>	<b>20,676</b>	<b>19,202</b>	<b>39,878</b>	<b>27,010</b>	<b>25,928</b>	<b>52,938</b>	<b>23,245</b>	<b>23,409</b>	<b>46,654</b>
1. Agriculture and Allied Activities (i to xii)	9,215	5,816	15,031	7,255	5,710	12,965	11,668	6,578	18,246	7,519	6,094	13,613
i) Crop Husbandry	5,169	1,202	6,371	3,797	1,168	4,965	6,467	1,230	7,697	3,839	1,267	5,106
ii) Soil and Water Conservation	360	355	715	410	355	765	388	355	743	400	378	778
iii) Animal Husbandry	1,165	894	2,059	814	931	1,745	1,660	936	2,596	751	961	1,712
iv) Dairy Development	82	30	112	40	40	80	136	40	176	36	41	77
v) Fisheries	246	126	372	250	140	390	355	140	495	280	143	423
vi) Forestry and Wild Life	1,384	1,238	2,622	932	1,400	2,332	1,626	1,402	3,028	1,321	1,423	2,744
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	150	1,710	1,860	322	1,393	1,715	290	2,193	2,483	329	1,592	1,921
ix) Agricultural Research and Education	10	-	10	10	-	10	10	-	10	12	-	12
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	425	168	593	305	181	486	395	181	576	351	186	537
xii) Other Agricultural Programmes	224	93	317	375	102	477	341	101	442	200	103	303
2. Rural Development	2,365	441	2,806	2,112	446	2,558	2,544	437	2,981	2,305	457	2,762
3. Special Area Programmes	681	-	681	26	-	26	3,541	-	3,541	2,676	-	2,676
4. Irrigation and Flood Control	241	75	316	555	72	627	717	72	789	163	74	237
of which :												
i) Major and Medium Irrigation	1	-	1	1	-	1	1	-	1	1	-	1
ii) Minor Irrigation	216	75	291	539	72	611	687	72	759	147	74	221
iii) Flood Control and Drainage	-	-	-	15	-	15	-	-	-	-	-	-
5. Energy	2,333	8,824	11,157	1,583	7,148	8,731	2,362	13,110	15,472	2,951	9,907	12,858
of which : Power	2,333	8,824	11,157	1,583	7,148	8,731	2,307	13,110	15,417	2,890	9,918	12,808
6. Industry and Minerals (i to iii)	1,792	849	2,641	2,044	913	2,957	2,829	911	3,740	2,069	956	3,025
i) Village and Small Industries	1,680	724	2,404	1,954	767	2,721	2,701	766	3,467	1,969	807	2,776
ii) Industries@	111	125	236	-	-	-	128	145	273	100	149	249
iii) Others**	-	-	-	90	146	236	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	1,307	3,704	5,011	1,032	3,507	4,539	1,966	3,796	5,762	1,568	4,764	6,332
i) Roads and Bridges	1,064	2,409	3,473	742	2,211	2,953	1,220	2,211	3,431	749	3,340	4,089
ii) Others @@	243	1,295	1,538	290	1,296	1,586	746	1,585	2,331	819	1,424	2,243
8. Science, Technology and Environment	—	—	—	—	—	—	—	—	—	—	—	—
9. General Economic Services (i to iv)	1,637	1,045	2,682	6,069	1,406	7,475	1,383	1,024	2,407	3,994	1,157	5,151
i) Secretariat - Economic Services	989	370	1,359	5,468	449	5,917	366	449	815	3,096	462	3,558
ii) Tourism	235	35	270	270	38	308	338	38	376	290	38	328
iii) Civil Supplies	95	477	572	141	511	652	265	514	779	212	528	740
iv) Others +	318	163	481	190	408	598	414	23	437	396	129	525
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>663</b>	<b>50,802</b>	<b>51,465</b>	<b>462</b>	<b>53,556</b>	<b>54,018</b>	<b>1,508</b>	<b>56,997</b>	<b>58,505</b>	<b>510</b>	<b>57,284</b>	<b>57,794</b>
<b>A. Organs of State</b>	<b>57</b>	<b>2,689</b>	<b>2,746</b>	<b>3</b>	<b>1,653</b>	<b>1,656</b>	<b>3</b>	<b>1,966</b>	<b>1,969</b>	<b>23</b>	<b>1,693</b>	<b>1,716</b>
<b>B. Fiscal Services (i + ii)</b>	<b>150</b>	<b>1,570</b>	<b>1,720</b>	<b>87</b>	<b>1,768</b>	<b>1,855</b>	<b>88</b>	<b>2,270</b>	<b>2,358</b>	<b>100</b>	<b>1,926</b>	<b>2,026</b>
i) Collection of Taxes and Duties	150	1,512	1,662	87	145	232	88	2,206	2,294	100	1,868	1,968
ii) Other Fiscal Services	—	58	58	—	1,623	1,623	—	64	64	—	58	58
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>18,649</b>	<b>18,649</b>	<b>—</b>	<b>19,550</b>	<b>19,550</b>	<b>—</b>	<b>21,196</b>	<b>21,196</b>	<b>—</b>	<b>21,387</b>	<b>21,387</b>
1. Appropriation for Reduction or Avoidance of Debt	—	500	500	—	600	600	—	600	600	—	700	700
2. Interest Payments (i to iv)	—	18,149	18,149	—	18,950	18,950	—	20,596	20,596	—	20,687	20,687
i) Interest on Loans from the Centre	—	4,237	4,237	—	3,887	3,887	—	4,426	4,426	—	4,361	4,361
ii) Interest on Internal Debt	—	9,432	9,432	—	10,173	10,173	—	11,280	11,280	—	10,418	10,418
<i>of which:</i>												
a) Interest on Market Loans	—	7,875	7,875	—	8,649	8,649	—	10,132	10,132	—	8,951	8,951
b) Interest on NSSF	—	816	816	—	1,364	1,364	—	1,128	1,128	—	1,441	1,441
iii) Interest on Small Savings, Provident Funds, etc.	—	4,480	4,480	—	4,890	4,890	—	4,890	4,890	—	5,908	5,908
iv) Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>D. Administrative Services (i to v)</b>	<b>456</b>	<b>18,949</b>	<b>19,405</b>	<b>372</b>	<b>19,928</b>	<b>20,300</b>	<b>1,417</b>	<b>20,902</b>	<b>22,319</b>	<b>387</b>	<b>21,614</b>	<b>22,001</b>
i) Secretariat - General Services	—	1,797	1,797	—	2,007	2,007	—	2,020	2,020	—	2,138	2,138
ii) District Administration	162	1,261	1,423	110	1,422	1,532	107	1,424	1,531	125	1,454	1,579
iii) Police	51	10,142	10,193	4	10,656	10,660	1,052	10,656	11,708	4	10,941	10,945
iv) Public Works	243	1,041	1,284	258	1,163	1,421	258	1,363	1,621	258	2,134	2,392
v) Others ++	—	4,708	4,708	—	4,680	4,680	—	5,439	5,439	—	4,947	4,947
<b>E. Pensions</b>	<b>—</b>	<b>8,882</b>	<b>8,882</b>	<b>—</b>	<b>10,594</b>	<b>10,594</b>	<b>—</b>	<b>10,598</b>	<b>10,598</b>	<b>—</b>	<b>10,598</b>	<b>10,598</b>
<b>F. Miscellaneous General Services</b>	<b>—</b>	<b>63</b>	<b>63</b>	<b>—</b>	<b>64</b>	<b>64</b>	<b>—</b>	<b>65</b>	<b>65</b>	<b>—</b>	<b>66</b>	<b>66</b>
<i>of which</i> : Payment on account of State Lotteries	—	63	63	—	64	64	—	65	65	—	66	66
<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>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	—	—	—	—	—	—	—	—	—	—	—	—

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>29,450</b>	<b>139,013</b>	<b>168,463</b>	<b>37,398</b>	<b>151,895</b>	<b>189,293</b>	<b>48,192</b>	<b>163,619</b>	<b>211,811</b>	<b>50,469</b>	<b>168,490</b>	<b>218,959</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>28,912</b>	<b>53,756</b>	<b>82,668</b>	<b>36,561</b>	<b>53,914</b>	<b>90,475</b>	<b>46,956</b>	<b>65,560</b>	<b>112,516</b>	<b>49,662</b>	<b>69,772</b>	<b>119,434</b>
<b>A. Social Services (1 to 12)</b>	<b>11,390</b>	<b>30,705</b>	<b>42,095</b>	<b>14,448</b>	<b>31,118</b>	<b>45,566</b>	<b>17,439</b>	<b>34,997</b>	<b>52,435</b>	<b>17,280</b>	<b>36,291</b>	<b>53,571</b>
1. Education, Sports, Art and Culture	4,402	19,564	23,966	5,664	20,724	26,388	6,700	22,986	29,686	6,968	23,904	30,872
2. Medical and Public Health	1,666	6,211	7,877	1,340	5,768	7,108	2,295	6,726	9,021	2,055	6,882	8,936
3. Family Welfare	571	369	940	595	334	929	806	397	1,203	847	410	1,257
4. Water Supply and Sanitation	94	1,512	1,607	60	1,617	1,677	155	1,895	2,051	111	1,954	2,065
5. Housing	820	415	1,235	830	241	1,071	475	315	790	200	268	468
6. Urban Development	34	287	322	30	12	42	31	-127	-96	98	63	161
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	507	-	507	2,158	-	2,158	1,494	-	1,494	1,644	-	1,644
8. Labour and Labour Welfare	21	541	562	153	515	668	462	570	1,032	407	586	993
9. Social Security and Welfare	2,414	724	3,138	2,517	567	3,084	2,861	670	3,532	2,664	605	3,268
10. Nutrition	732	14	746	988	14	1,002	2,045	15	2,060	2,098	42	2,141
11. Relief on account of Natural Calamities	-	85	85	-	239	239	-	383	383	-	394	394
12. Others*	128	982	1,110	113	1,087	1,200	113	1,167	1,280	189	1,184	1,373
<b>B. Economic Services (1 to 9)</b>	<b>17,522</b>	<b>23,051</b>	<b>40,572</b>	<b>22,113</b>	<b>22,796</b>	<b>44,909</b>	<b>29,517</b>	<b>30,563</b>	<b>60,080</b>	<b>32,382</b>	<b>33,481</b>	<b>65,863</b>
1. Agriculture and Allied Activities (i to xii)	4,230	7,494	11,724	5,159	7,543	12,702	9,401	8,735	18,136	10,631	8,641	19,272
i) Crop Husbandry	1,246	1,962	3,208	1,593	1,971	3,564	2,679	2,166	4,845	2,618	2,262	4,879
ii) Soil and Water Conservation	990	873	1,863	1,085	838	1,923	1,574	972	2,546	1,717	1,002	2,719
iii) Animal Husbandry	878	1,619	2,496	1,173	1,724	2,897	1,583	1,957	3,540	1,868	2,004	3,872
iv) Dairy Development	10	76	86	302	21	323	102	23	125	48	24	72
v) Fisheries	291	372	662	255	362	617	362	400	762	492	412	904
vi) Forestry and Wild Life	351	1,366	1,717	481	1,429	1,910	2,249	1,565	3,815	3,055	1,606	4,661
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	15	491	506	6	520	526	81	562	642	16	579	594
ix) Agricultural Research and Education	65	399	464	115	313	428	140	344	483	174	354	528
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	385	336	721	149	365	514	633	746	1,379	644	399	1,043
xii) Other Agricultural Programmes	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	4,558	621	5,179	5,418	629	6,047	8,604	1,484	10,088	8,054	1,504	9,558
3. Special Area Programmes	1,147	283	1,430	1,798	59	1,857	1,741	248	1,988	1,857	225	2,082
4. Irrigation and Flood Control	1,594	626	2,221	1,270	680	1,950	1,795	743	2,537	3,365	765	4,130
of which :												
i) Major and Medium Irrigation	-	-	-	-	-	-	-	-	-	-	-	-
ii) Minor Irrigation	1,594	626	2,221	1,270	680	1,950	1,795	743	2,537	3,365	765	4,130
iii) Flood Control and Drainage	-	-	-	-	-	-	-	-	-	-	-	-
5. Energy	45	9,383	9,428	46	9,480	9,526	46	9,725	9,771	50	9,746	9,796
of which : Power	-	9,383	9,383	-	9,480	9,480	-	9,725	9,725	-	9,746	9,746
6. Industry and Minerals (i to iii)	1,938	1,266	3,204	3,972	1,233	5,205	3,071	1,456	4,526	3,161	1,459	4,620
i) Village and Small Industries	1,900	795	2,695	3,897	730	4,627	2,996	924	3,920	3,076	912	3,988
ii) Industries@	38	471	509	75	503	578	75	532	607	85	547	632
iii) Others**	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	20	1,951	1,970	20	1,622	1,642	20	6,518	6,538	35	9,442	9,477
i) Roads and Bridges	-	465	465	-	129	129	-	4,706	4,706	-	7,629	7,629
ii) Others @@	20	1,486	1,506	20	1,493	1,513	20	1,812	1,832	35	1,813	1,848
8. Science, Technology and Environment	253	22	275	181	25	206	594	26	619	674	26	700
9. General Economic Services (i to iv)	3,736	1,406	5,142	4,249	1,525	5,774	4,247	1,630	5,876	4,555	1,672	6,227
i) Secretariat - Economic Services	3,447	646	4,093	3,869	697	4,566	3,871	761	4,632	3,915	779	4,695
ii) Tourism	84	150	234	122	155	277	122	177	298	339	182	521
iii) Civil Supplies	-	-	-	-	-	-	-	-	-	-	-	-
iv) Others +	205	610	815	258	673	931	254	692	946	300	711	1,012
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>539</b>	<b>85,257</b>	<b>85,795</b>	<b>837</b>	<b>97,981</b>	<b>98,818</b>	<b>1,236</b>	<b>98,059</b>	<b>99,295</b>	<b>807</b>	<b>98,718</b>	<b>99,525</b>
<b>A. Organs of State</b>	<b>18</b>	<b>2,834</b>	<b>2,851</b>	<b>-</b>	<b>2,209</b>	<b>2,209</b>	<b>50</b>	<b>2,595</b>	<b>2,645</b>	<b>50</b>	<b>2,305</b>	<b>2,355</b>
<b>B. Fiscal Services (i + ii)</b>	<b>192</b>	<b>1,417</b>	<b>1,609</b>	<b>240</b>	<b>1,538</b>	<b>1,778</b>	<b>451</b>	<b>1,731</b>	<b>2,182</b>	<b>361</b>	<b>1,749</b>	<b>2,110</b>
i) Collection of Taxes and Duties	192	1,415	1,607	240	1,536	1,776	451	1,729	2,180	361	1,747	2,108
ii) Other Fiscal Services	-	2	2	-	2	2	-	2	2	-	2	2
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>24,962</b>	<b>24,962</b>	<b>-</b>	<b>31,620</b>	<b>31,620</b>	<b>-</b>	<b>28,424</b>	<b>28,424</b>	<b>-</b>	<b>28,091</b>	<b>28,091</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	-	-	-	-	-	-	-	-
2. Interest Payments (i to iv)	-	24,962	24,962	-	31,620	31,620	-	28,424	28,424	-	28,091	28,091
i) Interest on Loans from the Centre	-	4,677	4,677	-	5,506	5,506	-	5,577	5,577	-	4,069	4,069
ii) Interest on Internal Debt	-	16,917	16,917	-	19,664	19,664	-	18,801	18,801	-	19,900	19,900
<i>of which:</i>												
a) Interest on Market Loans	-	11,851	11,851	-	13,334	13,334	-	13,399	13,399	-	14,867	14,867
b) Interest on NSSF	-	-	-	-	-	-	-	-	-	-	-	-
iii) Interest on Small Savings, Provident Funds, etc.	-	3,367	3,367	-	6,450	6,450	-	4,046	4,046	-	4,122	4,122
iv) Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>D. Administrative Services (i to v)</b>	<b>329</b>	<b>42,590</b>	<b>42,919</b>	<b>597</b>	<b>42,773</b>	<b>43,370</b>	<b>735</b>	<b>44,931</b>	<b>45,666</b>	<b>396</b>	<b>43,147</b>	<b>43,543</b>
i) Secretariat - General Services	-	2,959	2,959	-	2,908	2,908	-	3,380	3,380	-	3,210	3,210
ii) District Administration	-	3,372	3,372	-	3,182	3,182	100	3,853	3,953	100	3,635	3,735
iii) Police	21	26,483	26,504	-	27,176	27,176	-	30,934	30,934	-	29,993	29,993
iv) Public Works	-	6,070	6,070	322	5,589	5,911	334	2,452	2,786	-	2,002	2,002
v) Others ++	308	3,706	4,014	275	3,918	4,193	301	4,312	4,613	296	4,307	4,603
<b>E. Pensions</b>	<b>-</b>	<b>13,383</b>	<b>13,383</b>	<b>-</b>	<b>19,766</b>	<b>19,766</b>	<b>-</b>	<b>20,292</b>	<b>20,292</b>	<b>-</b>	<b>23,300</b>	<b>23,300</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>71</b>	<b>71</b>	<b>-</b>	<b>75</b>	<b>75</b>	<b>-</b>	<b>86</b>	<b>86</b>	<b>-</b>	<b>126</b>	<b>126</b>
<i>of which</i> : Payment on account of State Lotteries	-	71	71	-	75	75	-	86	86	-	91	91
<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>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>195,142</b>	<b>1,042,107</b>	<b>1,237,249</b>	<b>231,613</b>	<b>1,146,773</b>	<b>1,378,385</b>	<b>305,594</b>	<b>1,158,250</b>	<b>1,463,844</b>	<b>299,416</b>	<b>1,294,572</b>	<b>1,593,988</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>194,804</b>	<b>378,548</b>	<b>573,352</b>	<b>228,212</b>	<b>447,550</b>	<b>675,762</b>	<b>303,473</b>	<b>442,560</b>	<b>746,033</b>	<b>296,696</b>	<b>492,479</b>	<b>789,175</b>
<b>A. Social Services (1 to 12)</b>	<b>116,335</b>	<b>281,706</b>	<b>398,041</b>	<b>134,570</b>	<b>336,091</b>	<b>470,661</b>	<b>200,405</b>	<b>320,004</b>	<b>520,409</b>	<b>182,622</b>	<b>336,200</b>	<b>518,822</b>
1. Education, Sports, Art and Culture	22,625	176,915	199,540	20,365	197,414	217,779	30,568	202,166	232,734	23,248	216,060	239,308
2. Medical and Public Health	17,948	35,713	53,661	11,349	46,610	57,959	12,013	47,703	59,716	6,577	50,800	57,377
3. Family Welfare	9,072	12	9,084	11,481	16	11,497	11,307	16	11,323	10,156	1,174	11,330
4. Water Supply and Sanitation	11,344	11,519	22,863	14,966	12,083	27,049	23,595	12,256	35,851	16,355	14,406	30,761
5. Housing	420	5,288	5,708	413	7,249	7,662	358	7,359	7,717	1,011	8,008	9,019
6. Urban Development	525	3,087	3,612	3,573	2,972	6,545	3,659	4,303	7,962	7,863	2,457	10,320
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	13,239	10,882	24,121	24,712	11,087	35,799	25,195	11,474	36,669	27,828	11,520	39,348
8. Labour and Labour Welfare	28	2,274	2,302	14	2,257	2,271	1,651	2,351	4,002	1,813	2,318	4,131
9. Social Security and Welfare	18,527	13,840	32,367	22,519	18,777	41,296	26,978	18,914	45,892	31,528	12,064	43,592
10. Nutrition	10,469	612	11,081	15,419	622	16,041	34,022	748	34,770	24,278	121	24,399
11. Relief on account of Natural Calamities	11,715	18,650	30,365	9,471	33,983	43,454	30,155	9,470	39,625	31,024	14,075	45,099
12. Others*	423	2,914	3,337	288	3,021	3,309	904	3,244	4,148	941	3,197	4,138
<b>B. Economic Services (1 to 9)</b>	<b>78,469</b>	<b>96,842</b>	<b>175,311</b>	<b>93,642</b>	<b>111,459</b>	<b>205,101</b>	<b>103,068</b>	<b>122,556</b>	<b>225,624</b>	<b>114,074</b>	<b>156,279</b>	<b>270,353</b>
1. Agriculture and Allied Activities (i to xii)	14,048	39,350	53,398	23,640	43,438	67,078	27,472	45,292	72,764	19,424	43,318	62,742
i) Crop Husbandry	7,420	10,974	18,394	12,826	12,382	25,208	14,741	12,448	27,189	5,759	12,410	18,169
ii) Soil and Water Conservation	2,977	2,394	5,371	4,947	2,684	7,631	5,620	2,779	8,399	3,100	2,589	5,689
iii) Animal Husbandry	705	7,279	7,984	766	7,691	8,457	800	7,951	8,751	1,137	7,774	8,911
iv) Dairy Development	37	415	452	1,011	42	1,053	1,241	42	1,283	535	40	575
v) Fisheries	505	1,571	2,076	644	1,594	2,238	1,234	1,693	2,927	1,976	1,644	3,620
vi) Forestry and Wild Life	959	7,175	8,134	2,029	8,916	10,945	2,082	9,829	11,911	5,799	8,511	14,310
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	539	4,776	5,315	543	4,895	5,438	813	5,046	5,859	699	4,428	5,127
ix) Agricultural Research and Education	650	1,548	2,198	219	2,086	2,305	261	2,123	2,384	389	2,630	3,019
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	75	3,035	3,110	491	2,935	3,426	516	3,160	3,676	28	3,084	3,112
xii) Other Agricultural Programmes	181	183	364	164	212	376	164	221	385	2	208	210
2. Rural Development	25,145	21,626	46,771	21,085	23,153	44,238	22,001	31,067	53,068	21,625	28,356	49,981
3. Special Area Programmes	-	-	-	-	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	7,094	13,677	20,771	3,182	17,299	20,481	6,082	18,008	24,090	3,895	19,878	23,773
of which :												
i) Major and Medium Irrigation	281	7,941	8,222	180	9,882	10,062	270	10,767	11,037	175	11,404	11,579
ii) Minor Irrigation	5,861	3,191	9,052	2,135	4,035	6,170	4,222	4,163	8,385	2,424	4,424	6,848
iii) Flood Control and Drainage	2,467	-	2,467	-	3,302	3,302	-	2,991	2,991	-	3,967	3,967
5. Energy	3,823	568	4,391	3,575	487	4,062	5,628	494	6,122	17,826	314	18,140
of which : Power	3,762	551	4,313	3,500	470	3,970	5,548	477	6,025	7,046	297	7,343
6. Industry and Minerals (i to iii)	2,452	2,538	4,990	7,260	4,097	11,357	9,043	4,298	13,341	4,408	4,193	8,601
i) Village and Small Industries	1,670	2,763	4,433	5,273	2,796	8,069	5,261	2,931	8,192	3,830	2,843	6,673
ii) Industries@	689	1,287	1,976	1,962	1,301	3,263	3,757	1,367	5,124	553	1,350	1,903
iii) Others**	94	-1,513	-1,419	25	-	25	25	-	25	25	-	25

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	2	14,349	14,351	5,007	17,577	22,584	5,008	18,295	23,303	5,509	55,301	60,810
i) Roads and Bridges	-	13,854	13,854	5,000	17,059	22,059	5,000	17,559	22,559	5,500	54,789	60,289
ii) Others @@	2	495	497	8	517	525	8	736	744	9	512	521
8. Science, Technology and Environment	454	355	809	972	739	1,711	1,087	240	1,327	1,788	266	2,054
9. General Economic Services (i to iv)	25,451	4,379	29,830	28,921	4,669	33,590	26,747	4,862	31,609	39,599	4,653	44,252
i) Secretariat - Economic Services	25,203	2,917	28,120	28,480	3,146	31,626	26,179	3,204	29,383	39,092	3,140	42,232
ii) Tourism	237	333	570	270	286	556	181	316	497	385	308	693
iii) Civil Supplies	-	151	151	-	161	161	-	251	251	-	157	157
iv) Others +	11	978	989	171	1,075	1,246	387	1,091	1,478	122	1,048	1,170
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>338</b>	<b>647,711</b>	<b>648,049</b>	<b>3,401</b>	<b>684,410</b>	<b>687,811</b>	<b>2,121</b>	<b>699,432</b>	<b>701,553</b>	<b>2,720</b>	<b>773,261</b>	<b>775,981</b>
<b>A. Organs of State</b>	<b>21</b>	<b>10,984</b>	<b>11,005</b>	<b>18</b>	<b>9,128</b>	<b>9,146</b>	<b>216</b>	<b>12,852</b>	<b>13,068</b>	<b>234</b>	<b>12,053</b>	<b>12,287</b>
<b>B. Fiscal Services (i + ii)</b>	<b>241</b>	<b>16,571</b>	<b>16,812</b>	<b>1,734</b>	<b>17,164</b>	<b>18,898</b>	<b>1,800</b>	<b>18,939</b>	<b>20,739</b>	<b>2,149</b>	<b>18,454</b>	<b>20,603</b>
i) Collection of Taxes and Duties	241	16,316	16,557	1,734	16,887	18,621	1,800	18,662	20,462	2,149	18,172	20,321
ii) Other Fiscal Services	-	255	255	-	277	277	-	277	277	-	282	282
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>411,702</b>	<b>411,702</b>	<b>-</b>	<b>398,515</b>	<b>398,515</b>	<b>-</b>	<b>421,450</b>	<b>421,450</b>	<b>-</b>	<b>459,005</b>	<b>459,005</b>
1. Appropriation for Reduction or Avoidance of Debt	-	78,500	78,500	-	27,007	27,007	-	66,007	66,007	-	78,807	78,807
2. Interest Payments (i to iv)	-	333,202	333,202	-	371,508	371,508	-	355,443	355,443	-	380,198	380,198
i) Interest on Loans from the Centre	-	108,264	108,264	-	129,572	129,572	-	114,973	114,973	-	122,131	122,131
ii) Interest on Internal Debt	-	153,621	153,621	-	161,944	161,944	-	160,479	160,479	-	174,000	174,000
of which:												
a) Interest on Market Loans	-	84,177	84,177	-	91,825	91,825	-	90,761	90,761	-	92,210	92,210
b) Interest on NSSF	-	34,276	34,276	-	47,551	47,551	-	47,150	47,150	-	60,526	60,526
iii) Interest on Small Savings, Provident Funds, etc.	-	71,305	71,305	-	74,126	74,126	-	74,126	74,126	-	78,205	78,205
iv) Others	-	11	11	-	5,866	5,866	-	5,866	5,866	-	5,862	5,862
<b>D. Administrative Services (i to v)</b>	<b>76</b>	<b>67,413</b>	<b>67,489</b>	<b>1,649</b>	<b>73,275</b>	<b>74,924</b>	<b>105</b>	<b>78,090</b>	<b>78,195</b>	<b>337</b>	<b>80,967</b>	<b>81,304</b>
i) Secretariat - General Services	17	4,560	4,577	1,546	5,262	6,808	-	4,800	4,800	220	4,936	5,156
ii) District Administration	-	4,297	4,297	-	4,268	4,268	-	4,626	4,626	-	4,449	4,449
iii) Police	54	39,300	39,354	6	39,434	39,440	6	43,434	43,440	-	43,975	43,975
iv) Public Works	-	6,549	6,549	-	11,197	11,197	-	11,631	11,631	1	13,829	13,830
v) Others ++	5	12,707	12,712	97	13,114	13,211	99	13,599	13,698	116	13,778	13,894
<b>E. Pensions</b>	<b>-</b>	<b>125,980</b>	<b>125,980</b>	<b>-</b>	<b>177,277</b>	<b>177,277</b>	<b>-</b>	<b>158,868</b>	<b>158,868</b>	<b>-</b>	<b>193,421</b>	<b>193,421</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>15,061</b>	<b>15,061</b>	<b>-</b>	<b>9,051</b>	<b>9,051</b>	<b>-</b>	<b>9,233</b>	<b>9,233</b>	<b>-</b>	<b>9,361</b>	<b>9,361</b>
of which : Payment on account of State Lotteries	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Grants-in-Aid and Contributions</b>	<b>-</b>	<b>15,848</b>	<b>15,848</b>	<b>-</b>	<b>14,813</b>	<b>14,813</b>	<b>-</b>	<b>16,258</b>	<b>16,258</b>	<b>-</b>	<b>28,832</b>	<b>28,832</b>
of which : Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	15,848	15,848	-	14,813	14,813	-	16,258	16,258	-	28,832	28,832

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>46,555</b>	<b>1,673,247</b>	<b>1,719,802</b>	<b>211,488</b>	<b>1,724,169</b>	<b>1,935,658</b>	<b>166,506</b>	<b>1,793,870</b>	<b>1,960,376</b>	<b>147,436</b>	<b>1,997,189</b>	<b>2,144,625</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>46,074</b>	<b>681,272</b>	<b>727,346</b>	<b>211,045</b>	<b>608,217</b>	<b>819,262</b>	<b>164,986</b>	<b>676,343</b>	<b>841,329</b>	<b>146,285</b>	<b>773,413</b>	<b>919,698</b>
<b>A. Social Services (1 to 12)</b>	<b>29,585</b>	<b>323,994</b>	<b>353,579</b>	<b>56,416</b>	<b>358,610</b>	<b>415,026</b>	<b>61,677</b>	<b>356,410</b>	<b>418,087</b>	<b>72,342</b>	<b>436,840</b>	<b>509,182</b>
1. Education, Sports, Art and Culture	9,494	201,830	211,324	33,345	219,750	253,094	36,150	222,122	258,273	46,483	229,694	276,177
2. Medical and Public Health	1,889	53,203	55,092	2,181	63,036	65,218	3,584	67,274	70,858	4,426	78,504	82,930
3. Family Welfare	3,829	1,458	5,287	6,708	1,802	8,511	6,314	1,636	7,951	6,373	1,676	8,049
4. Water Supply and Sanitation	9,124	18,218	27,342	55	19,519	19,574	55	19,965	20,020	60	21,459	21,519
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Urban Development	-	1,581	1,581	-	1,684	1,684	-	1,654	1,654	16	1,728	1,744
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	33	2,566	2,599	4,451	5,355	9,806	4,693	6,576	11,269	4,748	6,782	11,530
8. Labour and Labour Welfare	-	5,404	5,404	2,481	6,445	8,926	2,439	6,281	8,720	1,901	6,448	8,349
9. Social Security and Welfare	4,963	8,802	13,765	6,973	9,339	16,312	7,932	11,339	19,271	8,091	57,723	65,814
10. Nutrition	-	-	-	-	-	-	-	-	-	-	-	-
11. Relief on account of Natural Calamities	-	29,123	29,123	-	29,634	29,634	-	17,406	17,406	-	30,666	30,666
12. Others*	253	1,809	2,062	223	2,046	2,269	508	2,156	2,664	244	2,161	2,405
<b>B. Economic Services (1 to 9)</b>	<b>16,489</b>	<b>357,278</b>	<b>373,767</b>	<b>154,629</b>	<b>249,608</b>	<b>404,237</b>	<b>103,309</b>	<b>319,933</b>	<b>423,242</b>	<b>73,943</b>	<b>336,573</b>	<b>410,516</b>
1. Agriculture and Allied Activities (i to xii)	6,993	40,175	47,168	64,584	38,947	103,531	40,453	40,801	81,254	18,907	40,089	58,996
i) Crop Husbandry	475	7,628	8,103	36,151	7,361	43,511	14,343	7,426	21,769	5,310	7,766	13,076
ii) Soil and Water Conservation	-	2,946	2,946	375	3,257	3,632	486	3,292	3,778	415	3,288	3,703
iii) Animal Husbandry	76	10,566	10,642	2,333	10,662	12,995	2,142	10,887	13,029	1,683	11,088	12,771
iv) Dairy Development	-	465	465	1,073	497	1,570	730	501	1,231	286	524	810
v) Fisheries	-	574	574	171	623	794	215	627	842	241	657	898
vi) Forestry and Wild Life	6,442	2,060	8,502	9,776	2,348	12,124	8,501	2,356	10,857	7,910	2,556	10,466
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
ix) Agricultural Research and Education	-	10,528	10,528	2,300	9,079	11,379	1,750	10,106	11,856	2,000	9,085	11,085
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	-	5,078	5,078	12,397	4,728	17,125	12,277	5,214	17,491	1,062	4,714	5,776
xii) Other Agricultural Programmes	-	330	330	9	392	401	9	392	401	-	411	411
2. Rural Development	5	2,694	2,699	1,982	4,437	6,419	2,379	4,505	6,884	4,688	4,740	9,428
3. Special Area Programmes	-	-	-	-	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	-	47,088	47,088	-	55,254	55,254	-	63,601	63,601	-	57,238	57,238
of which :												
i) Major and Medium Irrigation	-	33,399	33,399	-	46,069	46,069	-	49,749	49,749	-	47,194	47,194
ii) Minor Irrigation	-	9,527	9,527	-	4,728	4,728	-	8,735	8,735	-	4,486	4,486
iii) Flood Control and Drainage	-	4,162	4,162	-	4,456	4,456	-	4,818	4,818	-	4,908	4,908
5. Energy	-	217,294	217,294	-	100,763	100,763	-	160,528	160,528	-	172,722	172,722
of which : Power	-	217,248	217,248	-	100,700	100,700	-	160,465	160,465	-	172,655	172,655
6. Industry and Minerals (i to iii)	85	2,115	2,200	5,289	2,508	7,796	359	2,648	3,007	308	2,577	2,885
i) Village and Small Industries	84	2,018	2,102	224	2,420	2,644	296	2,559	2,855	245	2,485	2,730
ii) Industries@	1	97	98	5,064	88	5,152	63	89	152	63	92	155
iii) Others**	-	-	-	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	2,866	41,455	44,321	37,360	40,876	78,236	–	41,164	41,164	150	52,288	52,438
i) Roads and Bridges	2,866	12,496	15,362	37,360	10,322	47,682	–	11,362	11,362	–	23,484	23,484
ii) Others @@	–	28,959	28,959	–	30,554	30,554	–	29,802	29,802	150	28,804	28,954
8. Science, Technology and Environment	–	85	85	666	79	744	693	79	772	10	83	93
9. General Economic Services (i to iv)	6,540	6,372	12,912	44,749	6,744	51,493	59,425	6,607	66,032	49,880	6,836	56,716
i) Secretariat - Economic Services	6,442	525	6,967	44,434	585	45,019	58,890	640	59,530	49,685	673	50,358
ii) Tourism	–	49	49	20	56	76	224	68	292	30	65	95
iii) Civil Supplies	8	4,891	4,899	21	5,103	5,124	21	4,899	4,920	26	5,064	5,090
iv) Others +	90	907	997	274	1,000	1,274	290	1,000	1,290	139	1,034	1,173
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>481</b>	<b>984,522</b>	<b>985,003</b>	<b>443</b>	<b>1,087,084</b>	<b>1,087,527</b>	<b>1,520</b>	<b>1,079,125</b>	<b>1,080,645</b>	<b>1,151</b>	<b>1,206,042</b>	<b>1,207,193</b>
<b>A. Organs of State</b>	–	<b>13,607</b>	<b>13,607</b>	–	<b>13,173</b>	<b>13,173</b>	–	<b>14,747</b>	<b>14,747</b>	–	<b>16,606</b>	<b>16,606</b>
<b>B. Fiscal Services (i + ii)</b>	–	<b>18,277</b>	<b>18,277</b>	–	<b>20,494</b>	<b>20,494</b>	<b>1,000</b>	<b>21,682</b>	<b>22,682</b>	–	<b>22,844</b>	<b>22,844</b>
i) Collection of Taxes and Duties	–	13,904	13,904	–	15,819	15,819	1,000	15,858	16,858	–	17,015	17,015
ii) Other Fiscal Services	–	4,373	4,373	–	4,675	4,675	–	5,824	5,824	–	5,829	5,829
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	–	<b>398,150</b>	<b>398,150</b>	–	<b>407,326</b>	<b>407,326</b>	–	<b>400,275</b>	<b>400,275</b>	–	<b>417,747</b>	<b>417,747</b>
1. Appropriation for Reduction or Avoidance of Debt	–	–	–	–	–	–	–	–	–	–	–	–
2. Interest Payments (i to iv)	–	398,150	398,150	–	407,326	407,326	–	400,275	400,275	–	417,747	417,747
i) Interest on Loans from the Centre	–	68,541	68,541	–	30,730	30,730	–	40,710	40,710	–	37,565	37,565
ii) Interest on Internal Debt	–	261,102	261,102	–	310,668	310,668	–	280,178	280,178	–	297,616	297,616
<i>of which:</i>												
a) Interest on Market Loans	–	58,075	58,075	–	83,478	83,478	–	62,708	62,708	–	71,388	71,388
b) Interest on NSSF	–	143,923	143,923	–	169,864	169,864	–	167,245	167,245	–	181,896	181,896
iii) Interest on Small Savings, Provident Funds, etc.	–	53,771	53,771	–	63,894	63,894	–	65,452	65,452	–	66,776	66,776
iv) Others	–	14,736	14,736	–	2,034	2,034	–	13,935	13,935	–	15,790	15,790
<b>D. Administrative Services (i to v)</b>	<b>481</b>	<b>140,746</b>	<b>141,227</b>	<b>443</b>	<b>187,122</b>	<b>187,565</b>	<b>520</b>	<b>174,606</b>	<b>175,126</b>	<b>1,151</b>	<b>187,951</b>	<b>189,102</b>
i) Secretariat - General Services	351	5,396	5,747	315	6,247	6,562	248	6,325	6,573	970	6,355	7,325
ii) District Administration	–	7,013	7,013	–	8,075	8,075	–	8,128	8,128	–	9,166	9,166
iii) Police	–	103,257	103,257	–	108,502	108,502	–	114,767	114,767	–	120,999	120,999
iv) Public Works	–	6,849	6,849	–	23,796	23,796	150	23,874	24,024	50	28,157	28,207
v) Others ++	130	18,231	18,361	128	40,503	40,631	122	21,512	21,634	131	23,274	23,405
<b>E. Pensions</b>	–	<b>151,382</b>	<b>151,382</b>	–	<b>149,000</b>	<b>149,000</b>	–	<b>157,827</b>	<b>157,827</b>	–	<b>169,342</b>	<b>169,342</b>
<b>F. Miscellaneous General Services</b>	–	<b>262,360</b>	<b>262,360</b>	–	<b>309,969</b>	<b>309,969</b>	–	<b>309,988</b>	<b>309,988</b>	–	<b>391,552</b>	<b>391,552</b>
<i>of which</i> : Payment on account of State Lotteries	–	261,896	261,896	–	309,693	309,693	–	309,693	309,693	–	391,345	391,345
<b>III. Grants-in-Aid and Contributions</b>	–	<b>7,453</b>	<b>7,453</b>	–	<b>28,868</b>	<b>28,868</b>	–	<b>38,402</b>	<b>38,402</b>	–	<b>17,734</b>	<b>17,734</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	7,453	7,453	–	28,868	28,868	–	38,402	38,402	–	17,734	17,734

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>274,195</b>	<b>1,716,423</b>	<b>1,990,618</b>	<b>379,038</b>	<b>1,827,094</b>	<b>2,206,132</b>	<b>347,710</b>	<b>1,813,410</b>	<b>2,161,120</b>	<b>373,923</b>	<b>2,029,511</b>	<b>2,403,434</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>270,510</b>	<b>854,761</b>	<b>1,125,271</b>	<b>373,267</b>	<b>940,415</b>	<b>1,313,682</b>	<b>341,698</b>	<b>924,609</b>	<b>1,266,307</b>	<b>371,605</b>	<b>1,007,406</b>	<b>1,379,011</b>
<b>A. Social Services (1 to 12)</b>	<b>114,200</b>	<b>600,574</b>	<b>714,774</b>	<b>178,852</b>	<b>676,024</b>	<b>854,876</b>	<b>153,295</b>	<b>656,587</b>	<b>809,882</b>	<b>169,474</b>	<b>702,913</b>	<b>872,387</b>
1. Education, Sports, Art and Culture	39,177	355,832	395,009	70,577	429,960	500,537	64,803	405,463	470,266	53,314	443,038	496,352
2. Medical and Public Health	10,638	78,655	89,293	21,186	84,544	105,730	16,121	84,754	100,875	21,763	89,764	111,527
3. Family Welfare	13,221	2,382	15,603	17,188	2,682	19,870	15,975	2,577	18,552	16,775	2,716	19,491
4. Water Supply and Sanitation	956	84,269	85,225	75	79,698	79,773	68	83,885	83,953	79	84,616	84,695
5. Housing	3,004	1,982	4,986	3,005	2,108	5,113	62	2,285	2,347	-	1,848	1,848
6. Urban Development	6,113	5,980	12,093	6,867	7,495	14,362	4,553	7,541	12,094	15,065	7,333	22,398
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	14,208	3,396	17,604	18,008	3,686	21,694	20,181	3,642	23,823	20,369	3,761	24,130
8. Labour and Labour Welfare	252	4,081	4,333	862	4,434	5,296	228	4,477	4,705	492	4,689	5,181
9. Social Security and Welfare	2,445	14,639	17,084	2,782	17,133	19,915	3,176	17,621	20,797	4,974	18,807	23,781
10. Nutrition	24,169	106	24,275	37,772	112	37,884	27,604	118	27,722	36,630	123	36,753
11. Relief on account of Natural Calamities	-	47,065	47,065	500	41,842	42,342	500	41,788	42,288	-	43,873	43,873
12. Others*	17	2,187	2,204	30	2,330	2,359	24	2,436	2,460	13	2,345	2,358
<b>B. Economic Services (1 to 9)</b>	<b>156,310</b>	<b>254,187</b>	<b>410,497</b>	<b>194,415</b>	<b>264,391</b>	<b>458,806</b>	<b>188,403</b>	<b>268,022</b>	<b>456,425</b>	<b>202,131</b>	<b>304,493</b>	<b>506,624</b>
1. Agriculture and Allied Activities (i to xii)	16,167	46,054	62,221	36,205	49,298	85,503	40,782	49,739	90,521	30,574	52,132	82,706
i) Crop Husbandry	5,490	10,714	16,204	17,044	10,996	28,040	26,393	11,442	37,835	15,928	12,033	27,961
ii) Soil and Water Conservation	6,313	1,791	8,104	9,827	1,972	11,799	6,361	1,951	8,312	6,445	2,009	8,454
iii) Animal Husbandry	1,496	11,360	12,856	2,353	12,370	14,723	2,372	12,820	15,192	2,159	13,485	15,644
iv) Dairy Development	92	-	92	93	-	93	206	-	206	-	-	-
v) Fisheries	44	676	720	76	719	795	115	718	833	151	748	899
vi) Forestry and Wild Life	2,010	13,656	15,666	4,956	14,707	19,663	3,554	14,389	17,943	5,025	15,322	20,347
vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
viii) Food Storage and Warehousing	-16	-	-16	-	-	-	-	-	-	-	-	-
ix) Agricultural Research and Education	497	5,353	5,850	770	5,456	6,226	770	5,507	6,277	670	5,462	6,132
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	241	2,256	2,497	1,086	2,795	3,881	1,006	2,637	3,643	196	2,780	2,976
xii) Other Agricultural Programmes	-	248	248	-	283	283	5	275	280	-	293	293
2. Rural Development	49,531	41,641	91,172	53,182	40,957	94,139	56,708	39,874	96,582	76,071	42,570	118,641
3. Special Area Programmes	-4	-	-4	-	-	-	-	-	-	-	-	-
4. Irrigation and Flood Control	1,891	87,249	89,140	1,949	89,498	91,447	1,907	92,895	94,802	1,974	97,393	99,367
of which :												
i) Major and Medium Irrigation	879	75,491	76,370	991	79,639	80,630	990	82,976	83,966	984	87,328	88,312
ii) Minor Irrigation	128	6,561	6,689	35	6,378	6,413	114	6,458	6,572	55	6,605	6,660
iii) Flood Control and Drainage	-	-	-	-	-	-	-	-	-	-	-	-
5. Energy	70,527	48,031	118,558	49,729	58,387	108,116	46,644	53,355	99,999	43,909	63,296	107,205
of which : Power	70,498	48,031	118,529	49,685	58,387	108,072	46,604	53,355	99,959	43,865	63,296	107,161
6. Industry and Minerals (i to iii)	485	5,528	6,013	3,736	5,979	9,715	3,548	6,006	9,554	3,613	6,164	9,777
i) Village and Small Industries	855	1,041	1,896	2,437	1,077	3,514	2,233	1,092	3,325	1,628	1,134	2,762
ii) Industries@	1,030	4,487	5,517	1,299	4,902	6,201	1,315	4,914	6,229	1,985	5,030	7,015
iii) Others**	-1,400	-	-1,400	-	-	-	-	-	-	-	-	-

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	6,787	21,088	27,875	26,787	15,076	41,863	26,000	20,778	46,778	32,116	36,864	68,980
i) Roads and Bridges	6,787	20,157	26,944	26,787	15,076	41,863	26,000	19,716	45,716	32,116	36,864	68,980
ii) Others @@	—	931	931	—	—	—	—	1,062	1,062	—	—	—
8. Science, Technology and Environment	229	233	462	351	252	603	311	248	559	279	258	537
9. General Economic Services (i to iv)	10,697	4,363	15,060	22,476	4,944	27,420	12,503	5,127	17,630	13,595	5,815	19,410
i) Secretariat - Economic Services	8,719	840	9,559	18,481	942	19,423	8,473	890	9,363	9,522	951	10,473
ii) Tourism	1,132	236	1,368	1,880	259	2,139	1,791	260	2,051	1,911	281	2,192
iii) Civil Supplies	618	2,174	2,792	1,259	2,504	3,763	913	2,780	3,693	751	3,371	4,122
iv) Others +	228	1,113	1,341	856	1,239	2,096	1,326	1,197	2,523	1,411	1,212	2,623
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,685</b>	<b>861,536</b>	<b>865,221</b>	<b>5,771</b>	<b>886,389</b>	<b>892,160</b>	<b>6,012</b>	<b>888,672</b>	<b>894,684</b>	<b>2,318</b>	<b>1,022,092</b>	<b>1,024,410</b>
<b>A. Organs of State</b>	<b>1,140</b>	<b>19,721</b>	<b>20,861</b>	<b>947</b>	<b>18,877</b>	<b>19,824</b>	<b>1,517</b>	<b>20,620</b>	<b>22,137</b>	<b>1,100</b>	<b>20,023</b>	<b>21,123</b>
<b>B. Fiscal Services (i + ii)</b>	<b>615</b>	<b>42,414</b>	<b>43,029</b>	<b>3,732</b>	<b>45,710</b>	<b>49,442</b>	<b>1,437</b>	<b>42,937</b>	<b>44,374</b>	<b>610</b>	<b>45,528</b>	<b>46,138</b>
i) Collection of Taxes and Duties	615	31,309	31,924	3,732	34,567	38,299	1,437	35,292	36,729	610	38,542	39,152
ii) Other Fiscal Services	—	11,105	11,105	—	11,143	11,143	—	7,645	7,645	—	6,986	6,986
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>—</b>	<b>517,200</b>	<b>517,200</b>	<b>—</b>	<b>531,927</b>	<b>531,927</b>	<b>—</b>	<b>522,552</b>	<b>522,552</b>	<b>—</b>	<b>580,225</b>	<b>580,225</b>
1. Appropriation for Reduction or Avoidance of Debt	—	—	—	—	—	—	—	—	—	—	—	—
2. Interest Payments (i to iv)	—	517,200	517,200	—	531,927	531,927	—	522,552	522,552	—	580,225	580,225
i) Interest on Loans from the Centre	—	270,310	270,310	—	66,738	66,738	—	62,588	62,588	—	64,438	64,438
ii) Interest on Internal Debt	—	147,629	147,629	—	354,393	354,393	—	350,984	350,984	—	395,799	395,799
<i>of which:</i>												
a) Interest on Market Loans	—	119,954	119,954	—	131,457	131,457	—	128,775	128,775	—	140,261	140,261
b) Interest on NSSF	—	—	—	—	202,329	202,329	—	202,370	202,370	—	235,271	235,271
iii) Interest on Small Savings, Provident Funds, etc.	—	94,498	94,498	—	105,074	105,074	—	105,374	105,374	—	116,033	116,033
iv) Others	—	4,763	4,763	—	5,722	5,722	—	3,606	3,606	—	3,955	3,955
<b>D. Administrative Services (i to v)</b>	<b>1,930</b>	<b>118,148</b>	<b>120,078</b>	<b>1,092</b>	<b>126,691</b>	<b>127,783</b>	<b>3,058</b>	<b>132,155</b>	<b>135,213</b>	<b>608</b>	<b>142,122</b>	<b>142,730</b>
i) Secretariat - General Services	5	4,503	4,508	25	4,811	4,836	37	5,280	5,317	5	5,526	5,531
ii) District Administration	23	11,529	11,552	527	12,457	12,984	199	12,607	12,806	90	13,218	13,308
iii) Police	1,640	81,480	83,120	316	87,027	87,343	2,545	86,775	89,320	319	91,946	92,265
iv) Public Works	159	3,713	3,872	170	5,498	5,668	185	8,240	8,425	150	13,243	13,393
v) Others ++	103	16,923	17,026	54	16,898	16,952	92	19,253	19,345	44	18,189	18,233
<b>E. Pensions</b>	<b>—</b>	<b>162,606</b>	<b>162,606</b>	<b>—</b>	<b>161,912</b>	<b>161,912</b>	<b>—</b>	<b>168,981</b>	<b>168,981</b>	<b>—</b>	<b>232,819</b>	<b>232,819</b>
<b>F. Miscellaneous General Services</b>	<b>—</b>	<b>1,447</b>	<b>1,447</b>	<b>—</b>	<b>1,272</b>	<b>1,272</b>	<b>—</b>	<b>1,427</b>	<b>1,427</b>	<b>—</b>	<b>1,375</b>	<b>1,375</b>
<i>of which</i> : Payment on account of State Lotteries	—	—	—	—	—	—	—	—	—	—	—	—
<b>III. Grants-in-Aid and Contributions</b>	<b>—</b>	<b>126</b>	<b>126</b>	<b>—</b>	<b>290</b>	<b>290</b>	<b>—</b>	<b>129</b>	<b>129</b>	<b>—</b>	<b>13</b>	<b>13</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	—	126	126	—	290	290	—	129	129	—	13	13

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>23,802</b>	<b>148,547</b>	<b>172,349</b>	<b>31,367</b>	<b>145,913</b>	<b>177,280</b>	<b>35,209</b>	<b>146,129</b>	<b>181,338</b>	<b>35,549</b>	<b>156,717</b>	<b>192,266</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>23,363</b>	<b>34,923</b>	<b>58,286</b>	<b>30,253</b>	<b>30,895</b>	<b>61,148</b>	<b>33,375</b>	<b>31,111</b>	<b>64,486</b>	<b>34,289</b>	<b>33,541</b>	<b>67,830</b>
<b>A. Social Services (1 to 12)</b>	<b>13,617</b>	<b>17,048</b>	<b>30,665</b>	<b>14,330</b>	<b>17,891</b>	<b>32,221</b>	<b>15,920</b>	<b>18,576</b>	<b>34,496</b>	<b>15,492</b>	<b>20,301</b>	<b>35,793</b>
1. Education, Sports, Art and Culture	5,727	10,313	16,040	6,439	11,338	17,777	8,268	11,337	19,605	7,523	12,190	19,713
2. Medical and Public Health	2,281	2,565	4,846	1,474	3,036	4,510	1,624	3,036	4,660	1,496	3,113	4,609
3. Family Welfare	509	–	509	549	–	549	549	–	549	546	–	546
4. Water Supply and Sanitation	598	626	1,224	695	648	1,343	762	648	1,410	772	636	1,408
5. Housing	1,579	755	2,334	1,800	760	2,560	1,337	760	2,097	961	814	1,775
6. Urban Development	437	222	659	350	264	614	398	264	662	755	306	1,061
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	534	60	594	679	69	748	732	70	802	878	451	1,329
8. Labour and Labour Welfare	45	70	115	63	82	145	73	82	155	70	85	155
9. Social Security and Welfare	1,052	221	1,273	1,341	254	1,595	1,357	254	1,611	1,415	278	1,693
10. Nutrition	626	31	657	700	33	733	568	33	601	569	44	613
11. Relief on account of Natural Calamities	–	1,840	1,840	10	850	860	12	1,535	1,547	228	1,814	2,042
12. Others*	229	345	574	230	557	787	240	557	797	279	570	849
<b>B. Economic Services (1 to 9)</b>	<b>9,746</b>	<b>17,875</b>	<b>27,621</b>	<b>15,923</b>	<b>13,004</b>	<b>28,927</b>	<b>17,455</b>	<b>12,535</b>	<b>29,990</b>	<b>18,797</b>	<b>13,240</b>	<b>32,037</b>
1. Agriculture and Allied Activities (i to xii)	4,184	4,486	8,670	4,165	4,932	9,097	5,229	4,931	10,160	5,015	4,962	9,977
i) Crop Husbandry	680	959	1,639	1,143	1,062	2,205	1,227	1,062	2,289	1,095	1,114	2,209
ii) Soil and Water Conservation	115	246	361	130	249	379	138	249	387	120	282	402
iii) Animal Husbandry	597	518	1,115	565	573	1,138	608	573	1,181	713	671	1,384
iv) Dairy Development	428	16	444	352	18	370	352	18	370	550	20	570
v) Fisheries	35	130	144	40	132	172	44	132	176	36	148	184
vi) Forestry and Wild Life	778	1,092	1,870	613	1,098	1,711	816	1,098	1,914	1,255	1,178	2,433
vii) Plantations	–	252	252	–	278	278	–	278	278	–	278	278
viii) Food Storage and Warehousing	238	1,032	1,270	227	1,245	1,472	227	1,244	1,471	246	882	1,128
ix) Agricultural Research and Education	76	–	76	69	–	69	69	–	69	27	–	27
x) Agricultural Finance Institutions	–	–	–	–	–	–	–	–	–	–	–	–
xi) Co-operation	347	241	588	264	277	541	264	277	541	218	389	607
xii) Other Agricultural Programmes	890	–	890	762	–	762	1,484	–	1,484	755	–	755
2. Rural Development	1,347	226	1,573	3,037	160	3,197	3,255	161	3,416	3,424	328	3,752
3. Special Area Programmes	161	–	161	900	–	900	900	–	900	900	–	900
4. Irrigation and Flood Control	541	135	676	981	142	1,123	1,003	142	1,145	1,663	145	1,808
of which :												
i) Major and Medium Irrigation	–	–	–	–	–	–	–	–	–	–	–	–
ii) Minor Irrigation	336	124	460	401	134	535	423	134	557	772	137	909
iii) Flood Control and Drainage	206	11	217	575	8	583	575	8	583	886	7	893
5. Energy	1,240	7,980	9,220	684	3,204	3,888	984	3,204	4,188	1,905	3,167	5,072
of which : Power	1,210	7,980	9,190	654	3,204	3,858	954	3,204	4,158	1,862	3,166	5,028
6. Industry and Minerals (i to iii)	555	410	965	896	469	1,365	2,064	469	2,533	1,817	419	2,236
i) Village and Small Industries	374	327	701	546	382	928	571	382	953	568	325	893
ii) Industries@	181	83	264	260	–	260	1,493	87	1,580	1,249	94	1,343
iii) Others**	–	–	–	90	87	177	–	–	–	–	–	–

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	725	4,449	5,174	1,705	3,869	5,574	1,712	3,400	5,112	1,841	3,932	5,773
i) Roads and Bridges	620	1,696	2,316	1,627	1,596	3,223	1,627	1,596	3,223	1,747	2,339	4,086
ii) Others @@	105	2,753	2,858	78	2,273	2,351	85	1,804	1,889	94	1,593	1,687
8. Science, Technology and Environment	97	—	97	108	—	108	110	—	110	170	—	170
9. General Economic Services (i to iv)	896	189	1,085	3,447	228	3,675	2,198	228	2,426	2,062	287	2,349
i) Secretariat - Economic Services	181	20	201	2,725	23	2,748	1,367	23	1,390	1,136	25	1,161
ii) Tourism	408	101	573	510	120	630	510	120	630	518	149	667
iii) Civil Supplies	—	—	—	—	—	—	—	—	—	—	29	29
iv) Others +	307	68	375	212	85	297	321	85	406	408	84	492
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>439</b>	<b>113,624</b>	<b>114,063</b>	<b>1,114</b>	<b>115,018</b>	<b>116,132</b>	<b>1,834</b>	<b>115,018</b>	<b>116,852</b>	<b>1,260</b>	<b>123,176</b>	<b>124,436</b>
<b>A. Organs of State</b>	—	<b>1,873</b>	<b>1,873</b>	—	<b>1,690</b>	<b>1,690</b>	—	<b>1,690</b>	<b>1,690</b>	—	<b>2,056</b>	<b>2,056</b>
<b>B. Fiscal Services (i + ii)</b>	<b>7</b>	<b>668</b>	<b>675</b>	<b>8</b>	<b>888</b>	<b>896</b>	<b>8</b>	<b>888</b>	<b>896</b>	<b>8</b>	<b>1,561</b>	<b>1,569</b>
i) Collection of Taxes and Duties	7	668	675	8	888	896	8	888	896	8	1,561	1,569
ii) Other Fiscal Services	—	—	—	—	—	—	—	—	—	—	—	—
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	—	<b>11,019</b>	<b>11,019</b>	—	<b>11,028</b>	<b>11,028</b>	—	<b>11,028</b>	<b>11,028</b>	—	<b>12,634</b>	<b>12,634</b>
1. Appropriation for Reduction or Avoidance of Debt	—	1,100	1,100	—	1,100	1,100	—	1,100	1,100	—	1,173	1,173
2. Interest Payments (i to iv)	—	9,919	9,919	—	9,928	9,928	—	9,928	9,928	—	11,461	11,461
i) Interest on Loans from the Centre	—	3,265	3,265	—	3,396	3,396	—	3,396	3,396	—	3,887	3,887
ii) Interest on Internal Debt	—	4,504	4,504	—	4,452	4,452	—	4,452	4,452	—	5,324	5,324
<i>of which:</i>												
a) Interest on Market Loans	—	3,471	3,471	—	3,400	3,400	—	3,400	3,400	—	4,418	4,418
b) Interest on NSSF	—	—	—	—	—	—	—	—	—	—	—	—
iii) Interest on Small Savings, Provident Funds, etc.	—	2,150	2,150	—	2,080	2,080	—	2,080	2,080	—	2,250	2,250
iv) Others	—	—	—	—	—	—	—	—	—	—	—	—
<b>D. Administrative Services (i to v)</b>	<b>432</b>	<b>8,646</b>	<b>9,078</b>	<b>1,106</b>	<b>9,350</b>	<b>10,456</b>	<b>1,779</b>	<b>9,350</b>	<b>11,129</b>	<b>1,252</b>	<b>10,825</b>	<b>12,077</b>
i) Secretariat - General Services	—	927	927	—	887	887	—	887	887	15	952	967
ii) District Administration	—	315	315	—	358	358	—	358	358	—	391	391
iii) Police	213	5,317	5,530	15	5,944	5,959	687	5,944	6,631	—	6,314	6,314
iv) Public Works	-33	573	540	120	575	695	120	575	695	137	1,494	1,631
v) Others ++	252	1,514	1,766	971	1,586	2,557	972	1,586	2,558	1,100	1,674	2,774
<b>E. Pensions</b>	—	<b>3,077</b>	<b>3,077</b>	—	<b>3,223</b>	<b>3,223</b>	<b>47</b>	<b>3,223</b>	<b>3,270</b>	—	<b>4,259</b>	<b>4,259</b>
<b>F. Miscellaneous General Services</b>	—	<b>88,341</b>	<b>88,341</b>	—	<b>88,839</b>	<b>88,839</b>	—	<b>88,839</b>	<b>88,839</b>	—	<b>91,841</b>	<b>91,841</b>
<i>of which</i> : Payment on account of State Lotteries	—	88,111	88,111	—	88,527	88,527	—	88,527	88,527	—	91,329	91,329
<b>III. Grants-in-Aid and Contributions</b>	—	—	—	—	—	—	—	—	—	—	—	—
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	—	—	—	—	—	—	—	—	—	—	—	—

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>390,349</b>	<b>2,525,138</b>	<b>2,915,487</b>	<b>452,043</b>	<b>2,713,509</b>	<b>3,165,552</b>	<b>538,116</b>	<b>2,788,297</b>	<b>3,326,413</b>	<b>663,510</b>	<b>3,322,571</b>	<b>3,986,081</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>368,376</b>	<b>1,145,308</b>	<b>1,513,684</b>	<b>434,955</b>	<b>1,187,708</b>	<b>1,622,663</b>	<b>499,218</b>	<b>1,277,161</b>	<b>1,776,379</b>	<b>632,133</b>	<b>1,559,034</b>	<b>2,191,167</b>
<b>A. Social Services (1 to 12)</b>	<b>245,011</b>	<b>723,265</b>	<b>968,276</b>	<b>299,574</b>	<b>769,410</b>	<b>1,068,984</b>	<b>356,886</b>	<b>837,364</b>	<b>1,194,250</b>	<b>499,334</b>	<b>898,976</b>	<b>1,398,310</b>
1. Education, Sports, Art and Culture	25,334	434,394	459,728	30,294	489,005	519,299	31,571	489,691	521,262	43,608	598,659	642,267
2. Medical and Public Health	15,057	96,073	111,130	22,126	99,024	121,150	20,987	98,010	118,997	24,704	125,366	150,070
3. Family Welfare	18,234	1,052	19,286	27,419	1,149	28,568	26,907	1,108	28,015	26,377	1,986	28,363
4. Water Supply and Sanitation	9,157	9,160	18,317	10,148	505	10,653	6,564	534	7,098	8,063	1,779	9,842
5. Housing	5,907	3,055	8,962	10,094	2,981	13,075	9,885	4,095	13,980	46,387	3,276	49,663
6. Urban Development	11,077	1,933	13,010	13,222	1,401	14,623	24,111	1,259	25,370	57,605	3,675	61,280
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	36,717	24,421	61,138	35,320	27,418	62,738	52,726	26,593	79,319	52,770	31,407	84,177
8. Labour and Labour Welfare	285	9,966	10,251	1,008	11,788	12,796	8,872	12,523	13,395	1,181	13,656	14,837
9. Social Security and Welfare	55,185	37,595	92,780	76,565	20,681	97,246	101,141	21,233	122,374	144,116	23,703	167,819
10. Nutrition	67,858	914	68,772	73,197	1,046	74,243	81,898	974	82,872	94,356	1,190	95,546
11. Relief on account of Natural Calamities	-	100,680	100,680	-	108,600	108,600	-	175,643	175,643	-	12,679	12,679
12. Others*	200	4,022	4,222	181	5,812	5,993	224	5,701	5,925	167	81,600	81,767
<b>B. Economic Services (1 to 9)</b>	<b>123,365</b>	<b>422,043</b>	<b>545,408</b>	<b>135,381</b>	<b>418,298</b>	<b>553,679</b>	<b>142,332</b>	<b>439,797</b>	<b>582,129</b>	<b>132,799</b>	<b>660,058</b>	<b>792,857</b>
1. Agriculture and Allied Activities (i to xii)	39,685	89,432	129,117	35,465	87,146	122,611	41,197	87,793	128,990	42,525	131,374	173,899
i) Crop Husbandry	8,513	50,328	58,841	12,604	43,244	55,848	13,701	41,688	55,389	12,172	77,886	90,058
ii) Soil and Water Conservation	9,472	845	10,317	8,394	976	9,370	8,777	921	9,698	9,502	1,073	10,575
iii) Animal Husbandry	1,648	10,253	11,901	1,041	11,642	12,683	1,654	11,210	12,864	2,205	14,055	16,260
iv) Dairy Development	117	1,020	1,137	60	1,154	1,214	343	2,018	2,361	498	1,296	1,794
v) Fisheries	3,838	1,291	5,129	4,316	1,441	5,757	5,050	1,391	6,441	5,798	1,682	7,480
vi) Forestry and Wild Life	3,006	7,461	10,467	3,602	7,318	10,920	4,579	7,307	11,886	4,646	8,758	13,404
vii) Plantations	116	-	116	1	-	1	1	-	1	2	-	2
viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
ix) Agricultural Research and Education	5,050	4,229	9,279	5,045	6,414	11,459	5,087	6,711	11,798	5,671	7,217	12,888
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	7,900	10,760	18,660	383	11,308	11,691	1,985	13,042	15,027	1,988	15,244	17,232
xii) Other Agricultural Programmes	25	3,245	3,270	19	3,649	3,668	20	3,505	3,525	43	4,163	4,206
2. Rural Development	40,371	15,233	55,604	45,888	15,031	60,919	44,512	13,780	58,292	51,163	19,841	71,004
3. Special Area Programmes	1,580	53	1,633	704	56	760	870	60	930	716	72	788
4. Irrigation and Flood Control	8,156	48,814	56,970	7,295	46,240	53,535	5,408	43,749	49,157	6,151	47,415	53,566
of which :												
i) Major and Medium Irrigation	3,626	43,209	46,835	3,361	42,029	45,390	3,103	39,376	42,479	3,738	42,501	46,239
ii) Minor Irrigation	585	5,165	5,750	572	4,036	4,608	598	4,088	4,686	562	4,625	5,187
iii) Flood Control and Drainage	-	440	440	-	176	176	-	285	285	-	289	289
5. Energy	97	106,345	106,442	5,968	102,599	108,567	1,906	93,464	95,370	2,148	118,089	120,237
of which : Power	-	106,344	106,344	5,836	102,599	108,435	1,772	93,464	95,236	2,000	118,089	120,089
6. Industry and Minerals (i to iii)	16,362	8,076	24,438	21,726	8,725	30,451	27,624	8,473	36,097	21,816	19,373	41,189
i) Village and Small Industries	14,411	7,419	21,830	16,762	7,799	24,561	24,453	7,336	31,789	16,328	15,836	32,164
ii) Industries@	245	657	902	3,444	926	4,370	2,926	1,137	4,063	4,988	3,537	8,525
iii) Others**	1,706	-	1,706	1,520	-	1,520	245	-	245	500	-	500



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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	14,244	49,570	63,814	15,111	49,350	64,461	15,303	49,136	64,439	2,229	82,146	84,375
i) Roads and Bridges	14,244	49,446	63,690	15,111	49,313	64,424	15,303	49,094	64,397	2,229	82,031	84,260
ii) Others @@	-	124	124	-	37	37	-	42	42	-	115	115
8. Science, Technology and Environment	614	44	658	650	57	707	1,246	50	1,296	1,909	63	1,972
9. General Economic Services (i to iv)	2,256	104,476	106,732	2,574	109,094	111,668	4,266	143,292	147,558	4,142	241,685	245,827
i) Secretariat - Economic Services	534	2,010	2,544	527	2,171	2,698	363	2,140	2,503	613	2,492	3,105
ii) Tourism	1,255	400	1,655	1,306	499	1,805	2,706	435	3,141	2,705	500	3,205
iii) Civil Supplies	23	99,010	99,033	23	103,038	103,061	73	137,426	137,499	33	234,516	234,549
iv) Others +	444	3,056	3,500	718	3,386	4,104	1,124	3,291	4,415	791	4,177	4,968
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,669</b>	<b>1,202,157</b>	<b>1,205,826</b>	<b>3,766</b>	<b>1,370,718</b>	<b>1,374,484</b>	<b>6,058</b>	<b>1,339,501</b>	<b>1,345,559</b>	<b>2,537</b>	<b>1,548,289</b>	<b>1,550,826</b>
<b>A. Organs of State</b>	<b>466</b>	<b>22,670</b>	<b>23,136</b>	<b>-</b>	<b>23,126</b>	<b>23,126</b>	<b>526</b>	<b>27,777</b>	<b>28,303</b>	<b>546</b>	<b>39,139</b>	<b>39,685</b>
<b>B. Fiscal Services (i + ii)</b>	<b>1,839</b>	<b>62,125</b>	<b>63,964</b>	<b>1,826</b>	<b>74,999</b>	<b>76,825</b>	<b>3,129</b>	<b>68,924</b>	<b>72,053</b>	<b>554</b>	<b>79,527</b>	<b>80,081</b>
i) Collection of Taxes and Duties	1,839	54,572	56,411	1,826	68,363	70,189	3,129	61,368	64,497	554	71,930	72,484
ii) Other Fiscal Services	-	7,553	7,553	-	6,636	6,636	-	7,556	7,556	-	7,597	7,597
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>520,549</b>	<b>520,549</b>	<b>-</b>	<b>566,111</b>	<b>566,111</b>	<b>-</b>	<b>510,129</b>	<b>510,129</b>	<b>-</b>	<b>579,881</b>	<b>579,881</b>
1. Appropriation for Reduction or Avoidance of Debt	-	45,000	45,000	-	35,000	35,000	-	40,600	40,600	-	45,000	45,000
2. Interest Payments (i to iv)	-	475,549	475,549	-	531,111	531,111	-	469,529	469,529	-	534,881	534,881
i) Interest on Loans from the Centre	-	112,459	112,459	-	97,767	97,767	-	51,373	51,373	-	50,670	50,670
ii) Interest on Internal Debt	-	283,578	283,578	-	352,289	352,289	-	345,172	345,172	-	411,141	411,141
<i>of which:</i>												
a) Interest on Market Loans	-	112,643	112,643	-	123,812	123,812	-	119,808	119,808	-	129,589	129,589
b) Interest on NSSF	-	105,199	105,199	-	161,387	161,387	-	161,387	161,387	-	218,594	218,594
iii) Interest on Small Savings, Provident Funds, etc.	-	54,101	54,101	-	64,616	64,616	-	56,529	56,529	-	59,938	59,938
iv) Others	-	25,411	25,411	-	16,440	16,440	-	16,455	16,455	-	13,132	13,132
<b>D. Administrative Services (i to v)</b>	<b>1,364</b>	<b>199,632</b>	<b>200,996</b>	<b>1,940</b>	<b>221,918</b>	<b>223,858</b>	<b>2,403</b>	<b>230,585</b>	<b>232,988</b>	<b>1,437</b>	<b>276,107</b>	<b>277,544</b>
i) Secretariat - General Services	73	5,637	5,710	1,167	5,796	6,963	1,100	6,297	7,397	373	6,905	7,278
ii) District Administration	545	34,356	34,901	-	41,244	41,244	-	38,630	38,630	-	51,843	51,843
iii) Police	30	114,553	114,583	-	122,279	122,279	-	127,730	127,730	-	146,787	146,787
iv) Public Works	-	12,926	12,926	-	15,992	15,992	-	19,928	19,928	-	27,557	27,557
v) Others ++	716	32,160	32,876	773	36,607	37,381	1,303	38,000	39,303	1,064	43,015	44,079
<b>E. Pensions</b>	<b>-</b>	<b>390,247</b>	<b>390,247</b>	<b>-</b>	<b>481,925</b>	<b>481,925</b>	<b>-</b>	<b>468,198</b>	<b>468,198</b>	<b>-</b>	<b>567,612</b>	<b>567,612</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>6,934</b>	<b>6,934</b>	<b>-</b>	<b>2,639</b>	<b>2,639</b>	<b>-</b>	<b>33,888</b>	<b>33,888</b>	<b>-</b>	<b>6,023</b>	<b>6,023</b>
<i>of which</i> : Payment on account of State Lotteries	-	84	84	-	-	-	-	-	-	-	1	1
<b>III. Grants-in-Aid and Contributions</b>	<b>18,304</b>	<b>177,673</b>	<b>195,977</b>	<b>13,322</b>	<b>155,082</b>	<b>168,405</b>	<b>32,840</b>	<b>171,635</b>	<b>204,475</b>	<b>28,840</b>	<b>215,248</b>	<b>244,088</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	18,304	177,673	195,977	13,322	155,082	168,405	32,840	171,635	204,475	28,840	215,248	244,088

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Appendix

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>34,110</b>	<b>184,153</b>	<b>218,263</b>	<b>41,504</b>	<b>226,562</b>	<b>268,066</b>	<b>48,544</b>	<b>207,602</b>	<b>256,146</b>	<b>50,659</b>	<b>225,640</b>	<b>276,299</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>30,378</b>	<b>91,463</b>	<b>121,841</b>	<b>37,347</b>	<b>99,213</b>	<b>136,560</b>	<b>44,361</b>	<b>98,659</b>	<b>143,020</b>	<b>46,932</b>	<b>94,262</b>	<b>141,194</b>
<b>A. Social Services (1 to 12)</b>	<b>23,041</b>	<b>56,496</b>	<b>79,537</b>	<b>27,387</b>	<b>62,055</b>	<b>89,442</b>	<b>31,553</b>	<b>62,285</b>	<b>93,838</b>	<b>32,366</b>	<b>66,361</b>	<b>98,727</b>
1. Education, Sports, Art and Culture	5,915	44,386	50,301	6,636	48,095	54,731	5,806	48,041	53,847	6,362	52,022	58,384
2. Medical and Public Health	2,084	6,231	8,315	3,110	6,839	9,949	2,647	6,882	9,529	3,193	7,422	10,615
3. Family Welfare	1,004	—	1,004	1,219	—	1,219	1,220	—	1,220	1,332	—	1,332
4. Water Supply and Sanitation	717	486	1,203	474	855	1,329	478	898	1,376	512	987	1,499
5. Housing	—	174	174	—	1,401	1,401	—	1,189	1,189	—	600	600
6. Urban Development	1,298	39	1,337	1,647	55	1,702	5,220	123	5,343	4,644	53	4,697
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	6,728	783	7,511	7,186	1,127	8,313	8,958	1,344	10,302	7,663	1,167	8,830
8. Labour and Labour Welfare	100	480	580	119	532	651	171	540	711	164	593	757
9. Social Security and Welfare	2,912	1,843	4,755	4,020	1,790	5,810	4,740	1,789	6,529	6,563	1,764	8,327
10. Nutrition	1,909	88	1,997	2,578	99	2,677	1,910	90	2,000	1,487	99	1,586
11. Relief on account of Natural Calamities	—	1,409	1,409	—	632	632	—	724	724	—	937	937
12. Others*	374	577	951	398	630	1,028	403	665	1,068	446	717	1,163
<b>B. Economic Services (1 to 9)</b>	<b>7,337</b>	<b>34,967</b>	<b>42,304</b>	<b>9,960</b>	<b>37,158</b>	<b>47,118</b>	<b>12,808</b>	<b>36,374</b>	<b>49,182</b>	<b>14,566</b>	<b>27,901</b>	<b>42,467</b>
1. Agriculture and Allied Activities (i to xii)	2,079	10,822	12,901	3,121	11,964	15,085	4,737	11,626	16,363	6,200	12,573	18,773
i) Crop Husbandry	952	4,202	5,154	1,586	4,513	6,099	2,515	4,497	7,012	3,235	4,862	8,097
ii) Soil and Water Conservation	77	529	606	182	613	795	165	548	713	178	591	769
iii) Animal Husbandry	178	1,929	2,107	290	2,116	2,406	336	2,035	2,371	402	2,212	2,614
iv) Dairy Development	1	89	90	1	105	106	6	116	122	16	127	143
v) Fisheries	375	827	1,202	473	900	1,373	550	854	1,404	1,003	923	1,926
vi) Forestry and Wild Life	409	2,093	2,502	417	2,472	2,889	990	2,307	3,297	1,099	2,511	3,610
vii) Plantations	6	—	6	7	—	7	10	—	10	14	—	14
viii) Food Storage and Warehousing	3	588	591	50	629	679	50	658	708	60	688	748
ix) Agricultural Research and Education	4	—	4	12	—	12	20	—	20	80	—	80
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	74	565	639	103	616	719	95	611	706	113	659	772
xii) Other Agricultural Programmes	—	—	—	—	—	—	—	—	—	—	—	—
2. Rural Development	3,960	3,249	7,209	4,511	3,284	7,795	5,359	3,289	8,648	5,625	3,501	9,126
3. Special Area Programmes	214	—	214	612	—	612	397	—	397	344	—	344
4. Irrigation and Flood Control	56	1,086	1,142	68	2,505	2,573	71	2,460	2,531	72	2,608	2,680
of which :												
i) Major and Medium Irrigation	—	—	—	—	—	—	—	—	—	—	—	—
ii) Minor Irrigation	56	529	585	68	1,852	1,920	71	1,883	1,954	72	1,985	2,057
iii) Flood Control and Drainage	—	557	557	—	653	653	—	577	577	—	623	623
5. Energy	4	15,616	15,620	2	12,519	12,521	2	11,922	11,924	4	120	124
of which : Power	—	15,582	15,582	—	12,482	12,482	—	11,886	11,886	—	78	78
6. Industry and Minerals (i to iii)	667	1,114	1,781	1,035	1,276	2,311	1,596	1,272	2,868	1,482	1,365	2,847
i) Village and Small Industries	577	1,099	1,676	1,035	1,250	2,285	1,366	1,250	2,616	1,140	1,336	2,476
ii) Industries@	—	—	—	—	—	—	—	—	—	—	—	—
iii) Others**	90	15	105	—	26	26	230	22	252	342	29	371

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

### TRIPURA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	11	2,502	2,513	25	4,928	4,953	16	4,967	4,983	21	6,769	6,790
i) Roads and Bridges	–	1,715	1,715	–	4,100	4,100	–	4,004	4,004	–	5,741	5,741
ii) Others @@	11	787	798	25	828	853	16	963	979	21	1,028	1,049
8. Science, Technology and Environment	42	41	83	67	46	113	106	45	151	111	48	159
9. General Economic Services (i to iv)	304	537	841	519	636	1,155	524	793	1,317	707	917	1,624
i) Secretariat - Economic Services	9	114	123	214	128	342	212	121	333	352	131	483
ii) Tourism	99	20	119	111	21	132	106	24	130	116	36	152
iii) Civil Supplies	171	118	289	147	143	290	145	316	461	171	393	564
iv) Others +	25	285	310	47	344	391	61	332	393	68	357	425
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>100</b>	<b>92,690</b>	<b>92,790</b>	<b>193</b>	<b>127,349</b>	<b>127,542</b>	<b>264</b>	<b>108,943</b>	<b>109,207</b>	<b>299</b>	<b>131,378</b>	<b>131,677</b>
<b>A. Organs of State</b>	<b>28</b>	<b>2,394</b>	<b>2,422</b>	<b>36</b>	<b>2,485</b>	<b>2,521</b>	<b>51</b>	<b>2,454</b>	<b>2,505</b>	<b>85</b>	<b>2,572</b>	<b>2,657</b>
<b>B. Fiscal Services (i + ii)</b>	<b>13</b>	<b>1,564</b>	<b>1,577</b>	<b>23</b>	<b>1,810</b>	<b>1,833</b>	<b>26</b>	<b>1,782</b>	<b>1,808</b>	<b>41</b>	<b>1,968</b>	<b>2,009</b>
i) Collection of Taxes and Duties	13	1,485	1,498	23	1,721	1,744	26	1,692	1,718	41	1,869	1,910
ii) Other Fiscal Services	–	79	79	–	89	89	–	90	90	–	99	99
<b>C. Interest Payments and Servicing of     Debt (1 + 2)</b>	<b>–</b>	<b>35,582</b>	<b>35,582</b>	<b>–</b>	<b>34,985</b>	<b>34,985</b>	<b>–</b>	<b>37,473</b>	<b>37,473</b>	<b>–</b>	<b>38,169</b>	<b>38,169</b>
1. Appropriation for Reduction or Avoidance of Debt	–	–	–	–	–	–	–	–	–	–	–	–
2. Interest Payments (i to iv)	–	35,582	35,582	–	34,985	34,985	–	37,473	37,473	–	38,169	38,169
i) Interest on Loans from the Centre	–	7,478	7,478	–	6,217	6,217	–	6,697	6,697	–	6,556	6,556
ii) Interest on Internal Debt	–	19,404	19,404	–	18,221	18,221	–	21,059	21,059	–	20,983	20,983
<i>of which:</i>												
a) Interest on Market Loans	–	8,150	8,150	–	7,450	7,450	–	8,485	8,485	–	8,778	8,778
b) Interest on NSSF	–	6,302	6,302	–	6,069	6,069	–	7,708	7,708	–	8,500	8,500
iii) Interest on Small Savings, Provident Funds, etc.	–	8,700	8,700	–	10,547	10,547	–	9,717	9,717	–	10,630	10,630
iv) Others	–	–	–	–	–	–	–	–	–	–	–	–
<b>D. Administrative Services (i to v)</b>	<b>59</b>	<b>31,046</b>	<b>31,105</b>	<b>134</b>	<b>62,078</b>	<b>62,212</b>	<b>187</b>	<b>41,242</b>	<b>41,429</b>	<b>173</b>	<b>60,668</b>	<b>60,841</b>
i) Secretariat - General Services	–	1,397	1,397	–	1,706	1,706	–	1,542	1,542	–	1,696	1,696
ii) District Administration	–	1,277	1,277	7	1,458	1,465	52	2,121	2,173	17	1,890	1,907
iii) Police	–	22,122	22,122	–	26,425	26,425	–	26,662	26,662	–	28,059	28,059
iv) Public Works	27	2,491	2,518	71	8,655	8,726	71	6,637	6,708	85	7,741	7,826
v) Others ++	32	3,759	3,791	56	23,834	23,890	64	4,280	4,344	71	21,282	21,353
<b>E. Pensions</b>	<b>–</b>	<b>22,104</b>	<b>22,104</b>	<b>–</b>	<b>25,990</b>	<b>25,990</b>	<b>–</b>	<b>25,991</b>	<b>25,991</b>	<b>–</b>	<b>28,000</b>	<b>28,000</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1</b>	<b>1</b>	<b>–</b>	<b>1</b>	<b>1</b>	<b>–</b>	<b>1</b>	<b>1</b>
<i>of which</i> : Payment on account of State Lotteries	–	–	–	–	–	–	–	–	–	–	–	–
<b>III. Grants-in-Aid and Contributions</b>	<b>3,632</b>	<b>–</b>	<b>3,632</b>	<b>3,964</b>	<b>–</b>	<b>3,964</b>	<b>3,919</b>	<b>–</b>	<b>3,919</b>	<b>3,428</b>	<b>–</b>	<b>3,428</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	3,632	–	3,632	3,964	–	3,964	3,919	–	3,919	3,428	–	3,428

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>114,949</b>	<b>388,624</b>	<b>503,573</b>	<b>172,507</b>	<b>471,346</b>	<b>643,853</b>	<b>199,502</b>	<b>482,543</b>	<b>682,045</b>	<b>231,576</b>	<b>528,048</b>	<b>759,624</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>111,802</b>	<b>187,552</b>	<b>299,354</b>	<b>171,968</b>	<b>228,175</b>	<b>400,143</b>	<b>198,958</b>	<b>234,098</b>	<b>433,056</b>	<b>231,278</b>	<b>250,448</b>	<b>481,726</b>
<b>A. Social Services (1 to 12)</b>	<b>55,504</b>	<b>134,951</b>	<b>190,455</b>	<b>83,232</b>	<b>166,244</b>	<b>249,476</b>	<b>108,009</b>	<b>170,300</b>	<b>278,310</b>	<b>145,874</b>	<b>172,175</b>	<b>318,048</b>
1. Education, Sports, Art and Culture	15,940	96,729	112,669	22,841	111,764	134,605	27,566	111,838	139,404	35,605	116,795	152,400
2. Medical and Public Health	2,614	15,086	17,700	6,543	20,832	27,374	11,097	21,864	32,961	10,325	26,022	36,347
3. Family Welfare	2,106	—	2,106	3,027	—	3,027	3,059	—	3,059	3,206	—	3,206
4. Water Supply and Sanitation	22,882	9,000	31,882	20,027	12,000	32,027	23,042	12,000	35,042	24,948	5,000	29,948
5. Housing	—	241	241	—	260	260	—	260	260	—	260	260
6. Urban Development	3,169	210	3,379	15,209	339	15,549	23,690	342	24,032	48,960	322	49,282
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2,633	3,127	5,760	6,435	3,999	10,434	6,852	4,915	11,767	6,341	4,612	10,953
8. Labour and Labour Welfare	543	1,579	2,121	1,178	1,996	3,174	1,658	2,026	3,684	4,845	2,168	7,013
9. Social Security and Welfare	5,386	2,958	8,344	7,566	3,916	11,481	9,850	5,326	15,175	11,082	5,649	16,731
10. Nutrition	—	—	—	—	—	—	—	—	—	—	—	—
11. Relief on account of Natural Calamities	37	4,555	4,592	40	9,524	9,564	40	10,012	10,052	65	9,494	9,559
12. Others*	194	1,467	1,661	366	1,615	1,981	1,156	1,718	2,874	496	1,854	2,350
<b>B. Economic Services (1 to 9)</b>	<b>56,298</b>	<b>52,601</b>	<b>108,900</b>	<b>88,736</b>	<b>61,931</b>	<b>150,667</b>	<b>90,949</b>	<b>63,797</b>	<b>154,747</b>	<b>85,404</b>	<b>78,274</b>	<b>163,677</b>
1. Agriculture and Allied Activities (i to xii)	19,764	25,088	44,852	24,430	27,587	52,017	29,064	28,886	57,949	37,058	31,433	68,491
i) Crop Husbandry	7,824	6,091	13,914	9,392	6,661	16,053	9,742	6,681	16,423	10,710	7,515	18,225
ii) Soil and Water Conservation	577	—	577	555	—	555	659	—	659	535	—	535
iii) Animal Husbandry	368	2,707	3,075	1,033	3,111	4,144	1,058	3,111	4,170	1,418	3,269	4,687
iv) Dairy Development	618	152	770	790	188	978	796	188	984	814	205	1,019
v) Fisheries	153	110	263	296	137	433	308	141	448	197	159	357
vi) Forestry and Wild Life	7,502	10,467	17,969	10,896	11,485	22,381	13,377	12,220	25,597	18,395	13,362	31,756
vii) Plantations	—	—	—	—	25	25	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	968	968	—	1,244	1,244	—	1,244	1,244	—	1,325	1,325
ix) Agricultural Research and Education	2,292	4,105	6,397	829	4,093	4,922	1,011	4,658	5,669	3,475	4,886	8,361
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	430	488	918	639	643	1,282	2,114	643	2,757	1,513	712	2,225
xii) Other Agricultural Programmes	—	—	—	—	—	—	—	—	—	—	—	—
2. Rural Development	11,652	6,337	17,990	19,575	8,389	27,964	24,800	8,623	33,424	22,326	9,007	31,333
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	1,052	14,304	15,355	1,515	17,658	19,173	1,515	17,913	19,428	1,608	18,390	19,997
of which :												
i) Major and Medium Irrigation	7	10,440	10,447	50	13,018	13,068	50	13,002	13,052	—	13,357	13,357
ii) Minor Irrigation	912	3,574	4,486	1,110	4,351	2,839	1,111	4,621	5,732	1,108	4,743	5,851
iii) Flood Control and Drainage	—	290	290	—	290	290	—	290	290	—	290	290
5. Energy	7,876	86	7,962	20,125	195	20,320	20,126	195	20,320	4,741	192	4,933
of which : Power	6,584	3	6,588	18,611	60	18,671	18,611	60	18,671	3,500	42	3,542
6. Industry and Minerals (i to iii)	2,416	848	3,264	2,510	1,192	3,702	2,710	1,197	3,907	2,934	1,294	4,228
i) Village and Small Industries	2,409	679	3,088	2,369	964	3,333	2,569	964	3,533	2,901	1,041	3,942
ii) Industries@	7	168	176	141	228	369	141	232	373	33	253	286
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	229	5,096	5,325	1,800	5,803	7,603	2,997	5,815	8,812	2,762	16,747	19,509
i) Roads and Bridges	229	4,437	4,666	1,800	4,601	6,401	2,997	4,601	7,598	2,762	12,824	15,586
ii) Others @@	-	659	659	-	1,202	1,202	-	1,214	1,214	-	3,923	3,923
8. Science, Technology and Environment	100	63	163	600	-	600	1,700	-	1,700	3,885	-	3,885
9. General Economic Services (i to iv)	13,208	780	13,988	18,181	1,107	19,288	8,038	1,169	9,207	10,090	1,211	11,301
i) Secretariat - Economic Services	12,062	64	12,126	16,851	119	16,970	6,496	119	6,615	7,900	116	8,016
ii) Tourism	1,106	213	1,318	1,191	298	1,489	1,341	298	1,639	2,112	317	2,429
iii) Civil Supplies	-	123	123	15	214	229	15	214	229	15	220	235
iv) Others +	41	380	421	124	476	600	186	537	723	63	558	621
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>3,147</b>	<b>186,928</b>	<b>190,075</b>	<b>539</b>	<b>226,833</b>	<b>227,372</b>	<b>544</b>	<b>231,142</b>	<b>231,686</b>	<b>299</b>	<b>256,271</b>	<b>256,569</b>
<b>A. Organs of State</b>	<b>76</b>	<b>6,448</b>	<b>6,523</b>	<b>-</b>	<b>7,021</b>	<b>7,021</b>	<b>-</b>	<b>7,057</b>	<b>7,057</b>	<b>10</b>	<b>10,382</b>	<b>10,392</b>
<b>B. Fiscal Services (i + ii)</b>	<b>51</b>	<b>10,410</b>	<b>10,461</b>	<b>219</b>	<b>14,328</b>	<b>14,547</b>	<b>224</b>	<b>14,538</b>	<b>14,762</b>	<b>267</b>	<b>14,808</b>	<b>15,075</b>
i) Collection of Taxes and Duties	51	10,270	10,321	219	14,092	14,311	224	14,302	14,525	267	14,582	14,849
ii) Other Fiscal Services	-	141	141	-	236	236	-	236	236	-	226	226
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>94,058</b>	<b>94,058</b>	<b>-</b>	<b>97,633</b>	<b>97,633</b>	<b>-</b>	<b>103,153</b>	<b>103,153</b>	<b>-</b>	<b>114,125</b>	<b>114,125</b>
1. Appropriation for Reduction or Avoidance of Debt	-	12,500	12,500	-	8,500	8,500	-	14,500	14,500	-	13,500	13,500
2. Interest Payments (i to iv)	-	81,558	81,558	-	89,133	89,133	-	88,653	88,653	-	100,625	100,625
i) Interest on Loans from the Centre	-	3,111	3,111	-	6,364	6,364	-	6,364	6,364	-	3,800	3,800
ii) Interest on Internal Debt	-	62,615	62,615	-	64,122	64,122	-	63,642	63,642	-	77,211	77,211
<i>of which:</i>												
a) Interest on Market Loans	-	39,142	39,142	-	26,310	26,310	-	26,310	26,310	-	27,951	27,951
b) Interest on NSSF	-	22,243	22,243	-	30,100	30,100	-	30,100	30,100	-	40,000	40,000
iii) Interest on Small Savings, Provident Funds, etc.	-	8,928	8,928	-	11,820	11,820	-	11,820	11,820	-	12,582	12,582
iv) Others	-	6,905	6,905	-	6,827	6,827	-	6,827	6,827	-	7,033	7,033
<b>D. Administrative Services (i to v)</b>	<b>3,021</b>	<b>40,570</b>	<b>43,590</b>	<b>320</b>	<b>57,201</b>	<b>57,521</b>	<b>320</b>	<b>55,745</b>	<b>56,065</b>	<b>22</b>	<b>64,531</b>	<b>64,553</b>
i) Secretariat - General Services	-	2,656	2,656	300	5,972	6,272	300	3,952	4,252	-	4,711	4,711
ii) District Administration	-	2,623	2,623	-	3,819	3,819	-	3,842	3,842	-	4,067	4,067
iii) Police	184	22,172	22,356	-	26,994	26,994	-	27,309	27,309	-	31,695	31,695
iv) Public Works	2,653	7,731	10,383	-	14,726	14,726	-	14,726	14,726	-	17,847	17,847
v) Others ++	184	5,388	5,572	20	5,690	5,710	20	5,916	5,936	22	6,210	6,232
<b>E. Pensions</b>	<b>-</b>	<b>35,401</b>	<b>35,401</b>	<b>-</b>	<b>50,644</b>	<b>50,644</b>	<b>-</b>	<b>50,644</b>	<b>50,644</b>	<b>-</b>	<b>52,319</b>	<b>52,319</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>40</b>	<b>40</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>105</b>	<b>105</b>
<i>of which</i> : Payment on account of State Lotteries	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Grants-in-Aid and Contributions</b>	<b>-</b>	<b>14,143</b>	<b>14,143</b>	<b>-</b>	<b>16,338</b>	<b>16,338</b>	<b>-</b>	<b>17,303</b>	<b>17,303</b>	<b>-</b>	<b>21,329</b>	<b>21,329</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	-	14,143	14,143	-	16,338	16,338	-	17,303	17,303	-	21,329	21,329

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>509,809</b>	<b>3,951,226</b>	<b>4,461,035</b>	<b>709,044</b>	<b>4,098,064</b>	<b>4,807,108</b>	<b>750,939</b>	<b>4,236,296</b>	<b>4,987,236</b>	<b>926,105</b>	<b>4,576,017</b>	<b>5,502,122</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>502,875</b>	<b>1,503,724</b>	<b>2,006,599</b>	<b>692,428</b>	<b>1,508,226</b>	<b>2,200,654</b>	<b>747,766</b>	<b>1,778,185</b>	<b>2,525,951</b>	<b>907,270</b>	<b>1,928,170</b>	<b>2,835,440</b>
<b>A. Social Services (1 to 12)</b>	<b>346,831</b>	<b>962,141</b>	<b>1,308,972</b>	<b>518,278</b>	<b>1,003,010</b>	<b>1,521,288</b>	<b>540,241</b>	<b>1,141,863</b>	<b>1,682,104</b>	<b>671,560</b>	<b>1,245,736</b>	<b>1,917,296</b>
1. Education, Sports, Art and Culture	95,264	631,982	727,246	177,638	681,224	858,862	175,504	741,729	917,233	228,698	834,265	1,062,962
2. Medical and Public Health	24,832	138,278	163,109	54,348	145,983	200,331	52,137	187,378	239,516	55,219	208,575	263,795
3. Family Welfare	38,792	1,824	40,616	32,527	10,972	43,499	34,210	14,196	48,406	40,172	13,021	53,193
4. Water Supply and Sanitation	31,103	2,858	33,961	49,713	79	49,792	69,914	79	69,993	53,115	—	53,115
5. Housing	—	1,910	1,910	50	1,695	1,745	50	1,905	1,955	50	2,357	2,407
6. Urban Development	15,327	5,266	20,593	19,639	785	20,424	22,482	11,125	33,607	31,263	12,269	43,532
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	71,687	65,401	137,088	103,617	57,185	160,802	104,201	55,146	159,347	117,252	55,385	172,638
8. Labour and Labour Welfare	1,073	10,466	11,539	1,289	11,166	12,455	1,493	11,066	12,559	1,875	12,043	13,918
9. Social Security and Welfare	68,618	60,847	129,464	78,721	70,518	149,239	79,316	71,437	150,753	143,674	71,543	215,217
10. Nutrition	—	—	—	—	—	—	—	—	—	—	—	—
11. Relief on account of Natural Calamities	—	39,226	39,226	—	17,941	17,941	—	42,133	42,133	—	30,472	30,472
12. Others*	136	4,084	4,220	736	5,462	6,198	934	5,668	6,602	242	5,806	6,048
<b>B. Economic Services (1 to 9)</b>	<b>156,044</b>	<b>541,583</b>	<b>697,627</b>	<b>174,150</b>	<b>505,216</b>	<b>679,366</b>	<b>207,525</b>	<b>636,322</b>	<b>843,847</b>	<b>235,711</b>	<b>682,434</b>	<b>918,144</b>
1. Agriculture and Allied Activities (i to xii)	37,085	102,626	139,711	40,335	97,408	137,743	43,330	97,640	140,970	53,142	110,188	163,330
i) Crop Husbandry	12,119	47,305	59,423	17,013	50,475	67,488	16,286	49,967	66,253	25,125	53,531	78,656
ii) Soil and Water Conservation	17,251	5,952	23,203	15,419	6,227	21,646	16,812	6,215	23,028	16,713	7,428	24,141
iii) Animal Husbandry	3,955	15,209	19,163	3,688	14,339	18,027	5,146	14,339	19,485	4,884	17,823	22,707
iv) Dairy Development	932	835	1,767	1,216	734	1,950	1,420	802	2,222	1,384	812	2,195
v) Fisheries	1,219	1,475	2,694	1,274	1,589	2,863	1,574	1,750	3,323	1,469	1,716	3,186
vi) Forestry and Wild Life	444	12,491	12,935	494	13,037	13,531	534	13,425	13,959	630	16,619	17,249
vii) Plantations	—	234	234	—	243	243	—	243	243	—	269	269
viii) Food Storage and Warehousing	—	7,963	7,963	—	1	1	—	1	1	—	1	1
ix) Agricultural Research and Education	855	4,900	5,755	962	4,161	5,123	1,277	4,297	5,574	2,821	4,681	7,502
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	312	5,721	6,032	269	6,009	6,278	274	6,009	6,283	115	6,619	6,734
xii) Other Agricultural Programmes	—	542	542	—	593	593	8	592	600	—	689	689
2. Rural Development	67,795	102,241	170,037	87,891	91,676	179,567	100,721	154,227	254,948	123,743	108,378	232,121
3. Special Area Programmes	3,637	—	3,637	6,300	—	6,300	6,300	—	6,300	6,300	2,500	8,800
4. Irrigation and Flood Control	21,169	136,865	158,034	20,984	142,635	163,619	24,176	146,270	170,446	28,268	186,147	214,416
of which :												
i) Major and Medium Irrigation	99	115,561	115,659	100	93,627	93,727	100	123,593	123,693	100	142,883	142,983
ii) Minor Irrigation	11,085	17,560	28,645	14,884	18,642	33,526	16,331	19,267	35,598	16,467	39,854	56,321
iii) Flood Control and Drainage	—	3,702	—	—	3,231	3,231	445	3,410	3,855	—	3,410	3,410
5. Energy	13,683	130,706	144,389	10,579	110,293	120,872	10,606	135,295	145,901	2,188	107,893	110,081
of which : Power	12,445	130,438	142,883	8,990	110,008	118,998	8,990	135,008	143,998	—	107,578	107,578
6. Industry and Minerals (i to iii)	10,145	8,798	18,944	6,085	8,643	14,728	19,863	10,896	30,758	11,478	9,238	20,716
i) Village and Small Industries	8,389	5,036	13,425	5,781	5,556	11,337	8,017	6,674	14,692	6,965	5,580	12,545
ii) Industries@	643	3,723	4,366	104	3,087	3,191	11,645	3,087	14,733	3,811	3,464	7,275
iii) Others**	1,114	39	1,153	200	—	200	200	1,134	1,334	703	193	896

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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	89	51,652	51,741	101	44,873	44,974	101	81,936	82,037	222	146,962	147,184
i) Roads and Bridges	–	48,622	48,622	–	41,634	41,634	–	78,612	78,612	–	143,481	143,481
ii) Others @@	89	3,030	3,119	101	3,239	3,340	101	3,324	3,268	222	3,481	3,703
8. Science, Technology and Environment	350	210	560	350	210	560	550	210	760	9,097	343	9,440
9. General Economic Services (i to iv)	2,090	8,485	10,575	1,525	9,478	11,003	1,877	9,849	11,727	1,273	10,784	12,056
i) Secretariat - Economic Services	68	3,415	3,483	443	3,877	4,320	443	4,116	4,559	224	4,560	4,784
ii) Tourism	474	604	1,077	28	612	640	347	681	1,028	565	718	1,282
iii) Civil Supplies	–	493	493	–	782	782	–	736	736	–	746	746
iv) Others +	1,549	3,973	5,522	1,054	4,207	5,261	1,088	4,316	5,404	485	4,760	5,244
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>6,934</b>	<b>2,269,209</b>	<b>2,276,143</b>	<b>16,616</b>	<b>2,383,022</b>	<b>2,399,638</b>	<b>3,174</b>	<b>2,221,940</b>	<b>2,225,113</b>	<b>18,834</b>	<b>2,378,521</b>	<b>2,397,355</b>
<b>A. Organs of State</b>	<b>1,619</b>	<b>47,807</b>	<b>49,426</b>	<b>130</b>	<b>48,163</b>	<b>48,293</b>	<b>2,006</b>	<b>49,005</b>	<b>51,011</b>	<b>2,112</b>	<b>68,143</b>	<b>70,255</b>
<b>B. Fiscal Services (i + ii)</b>	–	<b>89,210</b>	<b>89,210</b>	–	<b>92,214</b>	<b>92,214</b>	<b>187</b>	<b>94,080</b>	<b>94,267</b>	<b>3,060</b>	<b>102,001</b>	<b>105,061</b>
i) Collection of Taxes and Duties	–	88,532	88,532	–	91,387	91,387	187	93,253	93,440	3,060	101,082	104,142
ii) Other Fiscal Services	–	678	678	–	827	827	–	827	827	–	919	919
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	–	<b>1,416,948</b>	<b>1,416,948</b>	–	<b>1,390,509</b>	<b>1,390,509</b>	–	<b>1,274,594</b>	<b>1,274,594</b>	–	<b>1,312,806</b>	<b>1,312,806</b>
1. Appropriation for Reduction or Avoidance of Debt	–	229,654	229,654	–	311,301	311,301	–	263,680	263,680	–	287,207	287,207
2. Interest Payments (i to iv)	–	1,187,294	1,187,294	–	1,079,208	1,079,208	–	1,010,914	1,010,914	–	1,025,599	1,025,599
i) Interest on Loans from the Centre	–	338,577	338,577	–	289,620	289,620	–	223,880	223,880	–	152,620	152,620
ii) Interest on Internal Debt	–	750,958	750,958	–	620,579	620,579	–	617,422	617,422	–	701,372	701,372
<i>of which:</i>												
a) Interest on Market Loans	–	224,916	224,916	–	238,141	238,141	–	240,886	240,886	–	256,805	256,805
b) Interest on NSSF	–	382,351	382,351	–	309,018	309,018	–	309,018	309,018	–	375,256	375,256
iii) Interest on Small Savings, Provident Funds, etc.	–	88,253	88,253	–	159,917	159,917	–	159,917	159,917	–	160,602	160,602
iv) Others	–	9,506	9,506	–	9,092	9,092	–	9,696	9,696	–	11,006	11,006
<b>D. Administrative Services (i to v)</b>	<b>5,315</b>	<b>355,584</b>	<b>360,899</b>	<b>16,486</b>	<b>435,153</b>	<b>451,639</b>	<b>981</b>	<b>368,677</b>	<b>369,658</b>	<b>8,662</b>	<b>439,336</b>	<b>447,998</b>
i) Secretariat - General Services	13	11,110	11,123	3,628	129,018	132,646	29	66,921	66,950	3,284	90,002	93,286
ii) District Administration	–	18,259	18,259	–	19,294	19,294	–	19,294	19,294	5,000	21,433	26,433
iii) Police	4,000	228,070	232,070	11,028	228,363	239,391	28	228,653	228,681	–	265,762	265,762
iv) Public Works	127	48,715	48,841	217	9,373	9,590	217	3,129	3,346	224	3,451	3,675
v) Others ++	1,176	49,430	50,606	1,613	49,105	50,718	707	50,679	51,387	154	58,688	58,842
<b>E. Pensions</b>	–	<b>356,115</b>	<b>356,115</b>	–	<b>414,958</b>	<b>414,958</b>	–	<b>433,553</b>	<b>433,553</b>	–	<b>454,150</b>	<b>454,150</b>
<b>F. Miscellaneous General Services</b>	–	<b>3,545</b>	<b>3,545</b>	–	<b>2,025</b>	<b>2,025</b>	–	<b>2,030</b>	<b>2,030</b>	<b>5,000</b>	<b>2,086</b>	<b>7,086</b>
<i>of which</i> : Payment on account of State Lotteries	–	–	–	–	1	1	–	1	1	–	49	49
<b>III. Grants-in-Aid and Contributions</b>	–	<b>178,293</b>	<b>178,293</b>	–	<b>206,816</b>	<b>206,816</b>	–	<b>236,172</b>	<b>236,172</b>	–	<b>269,326</b>	<b>269,326</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	–	178,293	178,293	–	206,816	206,816	–	236,172	236,172	–	269,326	269,326

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

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>263,513</b>	<b>2,551,099</b>	<b>2,814,612</b>	<b>414,017</b>	<b>2,699,742</b>	<b>3,113,759</b>	<b>493,448</b>	<b>2,831,749</b>	<b>3,325,197</b>	<b>496,855</b>	<b>3,007,349</b>	<b>3,504,204</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>258,290</b>	<b>960,074</b>	<b>1,218,364</b>	<b>405,952</b>	<b>1,001,091</b>	<b>1,407,043</b>	<b>486,452</b>	<b>1,102,574</b>	<b>1,589,026</b>	<b>490,973</b>	<b>1,180,486</b>	<b>1,671,459</b>
<b>A. Social Services (1 to 12)</b>	<b>157,151</b>	<b>705,549</b>	<b>862,699</b>	<b>259,327</b>	<b>741,674</b>	<b>1,001,001</b>	<b>265,677</b>	<b>792,835</b>	<b>1,058,513</b>	<b>317,931</b>	<b>891,083</b>	<b>1,209,014</b>
1. Education, Sports, Art and Culture	39,828	457,919	497,747	96,367	461,828	558,195	93,208	487,506	580,715	100,734	568,694	669,428
2. Medical and Public Health	6,877	111,208	118,085	18,565	130,053	148,618	12,845	130,056	142,901	23,053	135,560	158,613
3. Family Welfare	16,458	691	17,148	14,769	612	15,381	21,306	753	22,058	17,749	796	18,545
4. Water Supply and Sanitation	14,924	12,737	27,661	8,672	11,198	19,870	6,903	13,265	20,168	7,891	13,938	21,829
5. Housing	8	5,320	5,328	30	7,038	7,068	36	7,684	7,721	140	8,887	9,027
6. Urban Development	20,792	46,865	67,657	55,694	49,555	105,249	42,707	60,367	103,075	69,998	65,864	135,861
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	14,235	10,982	25,217	19,070	11,268	30,338	22,818	11,563	34,382	23,100	11,037	34,137
8. Labour and Labour Welfare	22	5,297	5,319	160	6,087	6,247	176	6,063	6,238	287	6,244	6,531
9. Social Security and Welfare	30,095	35,898	65,993	30,904	45,315	76,219	38,239	43,909	82,148	46,844	47,119	93,962
10. Nutrition	8,045	41	8,086	11,357	473	11,830	21,654	452	22,107	21,401	454	21,855
11. Relief on account of Natural Calamities	425	12,289	12,714	—	11,173	11,173	11	23,473	23,484	—	24,149	24,149
12. Others*	5,442	6,302	11,744	3,739	7,074	10,813	5,774	7,742	13,517	6,734	8,343	15,076
<b>B. Economic Services (1 to 9)</b>	<b>101,140</b>	<b>254,526</b>	<b>355,665</b>	<b>146,625</b>	<b>259,416</b>	<b>406,041</b>	<b>220,774</b>	<b>309,739</b>	<b>530,513</b>	<b>173,042</b>	<b>289,401</b>	<b>462,444</b>
1. Agriculture and Allied Activities (i to xii)	11,119	63,705	74,824	15,029	75,084	90,113	18,118	73,089	91,207	20,278	74,597	94,875
i) Crop Husbandry	3,913	13,351	17,264	7,834	14,490	22,324	8,269	15,164	23,433	8,568	15,196	23,763
ii) Soil and Water Conservation	21	1,140	1,161	73	1,215	1,288	51	1,351	1,402	75	1,434	1,509
iii) Animal Husbandry	1,930	11,116	13,046	1,408	12,855	14,263	1,699	12,861	14,560	1,747	12,995	14,742
iv) Dairy Development	46	8,683	8,728	150	14,092	14,242	75	10,509	10,584	230	11,269	11,499
v) Fisheries	2,265	1,605	3,870	1,301	1,891	3,192	2,647	1,909	4,556	1,929	1,941	3,870
vi) Forestry and Wild Life	1,864	11,057	12,921	2,452	12,318	14,770	2,771	12,686	15,457	3,519	13,003	16,522
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	7	7,463	7,470	33	8,694	8,727	33	8,853	8,886	43	8,742	8,785
ix) Agricultural Research and Education	673	4,760	5,433	839	5,252	6,091	1,650	5,318	6,968	1,011	5,365	6,376
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	354	3,987	4,341	808	3,663	4,471	793	3,796	4,589	2,967	3,981	6,948
xii) Other Agricultural Programmes	45	544	589	131	614	745	130	641	771	190	671	861
2. Rural Development	38,746	46,694	85,440	78,384	50,317	128,701	80,717	68,065	148,782	88,251	62,252	150,503
3. Special Area Programmes	18,657	15,465	34,122	17,385	17,994	35,379	25,546	15,913	41,458	21,327	16,373	37,700
4. Irrigation and Flood Control	1,488	46,285	47,773	4,533	50,963	55,496	2,871	51,749	54,620	3,092	53,922	57,014
of which :												
i) Major and Medium Irrigation	867	16,057	16,924	2,928	16,868	19,796	1,396	18,112	19,508	1,530	6,738	8,268
ii) Minor Irrigation	159	23,753	23,912	322	26,535	26,857	305	26,075	26,380	396	26,931	27,326
iii) Flood Control and Drainage	88	6,475	6,564	853	7,560	8,413	740	7,562	8,302	736	7,769	8,505
5. Energy	7,677	—	7,677	500	—	500	40,598	23,224	63,822	901	—	901
of which : Power	7,310	—	7,310	—	—	—	39,798	23,224	63,022	1	—	1
6. Industry and Minerals (i to iii)	10,883	7,331	18,214	13,723	8,250	21,973	38,900	10,376	49,276	20,048	8,564	28,612
i) Village and Small Industries	3,111	6,149	9,259	3,702	6,881	10,583	7,561	8,796	16,357	4,643	7,096	11,739
ii) Industries@	7,773	1,182	8,955	10,021	1,369	11,390	31,340	1,580	32,919	15,405	1,468	16,874
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—



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

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	11,659	68,039	79,698	15,189	48,283	63,472	11,857	58,570	70,427	16,740	65,705	82,445
i) Roads and Bridges	11,659	35,238	46,897	14,554	19,814	34,368	10,706	19,952	30,657	14,500	29,186	43,686
ii) Others @@	–	32,801	32,801	635	28,469	29,104	1,151	38,619	39,769	2,240	36,519	38,759
8. Science, Technology and Environment	268	9	277	564	19	583	625	24	650	931	26	957
9. General Economic Services (i to iv)	642	6,998	7,640	1,318	8,506	9,824	1,543	8,729	10,272	1,474	7,962	9,436
i) Secretariat - Economic Services	97	3,177	3,274	183	3,985	4,168	194	3,802	3,997	266	3,797	4,063
ii) Tourism	158	696	854	536	866	1,402	409	1,266	1,675	454	364	818
iii) Civil Supplies	276	1,515	1,791	519	1,664	2,183	511	1,680	2,191	676	1,736	2,412
iv) Others +	112	1,609	1,721	80	1,991	2,071	428	1,981	2,409	78	2,065	2,143
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>5,023</b>	<b>1,566,005</b>	<b>1,571,028</b>	<b>7,831</b>	<b>1,667,938</b>	<b>1,675,769</b>	<b>6,762</b>	<b>1,695,618</b>	<b>1,702,380</b>	<b>5,282</b>	<b>1,793,734</b>	<b>1,799,016</b>
<b>A. Organs of State</b>	<b>1,250</b>	<b>23,440</b>	<b>24,690</b>	<b>965</b>	<b>27,716</b>	<b>28,681</b>	<b>1,669</b>	<b>23,982</b>	<b>25,651</b>	<b>205</b>	<b>29,895</b>	<b>30,100</b>
<b>B. Fiscal Services (i + ii)</b>	<b>397</b>	<b>46,099</b>	<b>46,496</b>	<b>985</b>	<b>50,009</b>	<b>50,994</b>	<b>868</b>	<b>51,187</b>	<b>52,054</b>	<b>1,084</b>	<b>52,785</b>	<b>53,869</b>
i) Collection of Taxes and Duties	397	43,905	44,302	985	47,611	48,596	868	48,848	49,716	1,084	50,331	51,415
ii) Other Fiscal Services	–	2,194	2,194	–	2,398	2,398	–	2,339	2,339	–	2,454	2,454
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>–</b>	<b>976,725</b>	<b>976,725</b>	<b>–</b>	<b>1,036,638</b>	<b>1,036,638</b>	<b>–</b>	<b>1,032,701</b>	<b>1,032,701</b>	<b>–</b>	<b>1,128,577</b>	<b>1,128,577</b>
1. Appropriation for Reduction or Avoidance of Debt	–	14,400	14,400	–	21,600	21,600	–	21,600	21,600	–	30,000	30,000
2. Interest Payments (i to iv)	–	962,325	962,325	–	1,015,038	1,015,038	–	1,011,101	1,011,101	–	1,098,577	1,098,577
i) Interest on Loans from the Centre	–	243,989	243,989	–	196,325	196,325	–	190,641	190,641	–	184,176	184,176
ii) Interest on Internal Debt	–	593,644	593,644	–	713,732	713,732	–	707,406	707,406	–	815,872	815,872
<i>of which:</i>												
a) Interest on Market Loans	–	134,549	134,549	–	154,159	154,159	–	156,871	156,871	–	164,179	164,179
b) Interest on NSSF	–	336,696	336,696	–	440,360	440,360	–	447,081	447,081	–	553,323	553,323
iii) Interest on Small Savings, Provident Funds, etc.	–	39,995	39,995	–	38,260	38,260	–	39,050	39,050	–	41,100	41,100
iv) Others	–	84,698	84,698	–	66,721	66,721	–	74,004	74,004	–	57,430	57,430
<b>D. Administrative Services (i to v)</b>	<b>3,376</b>	<b>183,680</b>	<b>187,056</b>	<b>5,881</b>	<b>213,292</b>	<b>219,173</b>	<b>4,226</b>	<b>218,101</b>	<b>222,327</b>	<b>3,993</b>	<b>217,528</b>	<b>221,521</b>
i) Secretariat - General Services	–	5,960	5,960	–	7,060	7,060	–	6,977	6,977	50	7,246	7,296
ii) District Administration	–	6,437	6,437	–	6,876	6,876	–	7,075	7,075	–	7,494	7,494
iii) Police	1,737	116,352	118,089	1,610	130,879	132,489	1,991	136,455	138,446	850	131,090	131,940
iv) Public Works	928	17,561	18,489	1,517	27,355	28,872	1,584	23,430	25,015	1,682	27,911	29,593
v) Others ++	711	37,370	38,081	2,754	41,122	43,876	651	44,163	44,814	1,411	43,787	45,197
<b>E. Pensions</b>	<b>–</b>	<b>333,585</b>	<b>333,585</b>	<b>–</b>	<b>337,328</b>	<b>337,328</b>	<b>–</b>	<b>359,932</b>	<b>359,932</b>	<b>–</b>	<b>362,244</b>	<b>362,244</b>
<b>F. Miscellaneous General Services</b>	<b>–</b>	<b>2,475</b>	<b>2,475</b>	<b>–</b>	<b>2,955</b>	<b>2,955</b>	<b>–</b>	<b>9,714</b>	<b>9,714</b>	<b>–</b>	<b>2,705</b>	<b>2,705</b>
<i>of which</i> : Payment on account of State Lotteries	–	2,401	2,401	–	2,848	2,848	–	9,608	9,608	–	2,598	2,598
<b>III. Grants-in-Aid and Contributions</b>	<b>200</b>	<b>25,020</b>	<b>25,220</b>	<b>234</b>	<b>30,713</b>	<b>30,947</b>	<b>234</b>	<b>33,556</b>	<b>33,790</b>	<b>600</b>	<b>33,129</b>	<b>33,729</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	200	25,020	25,220	234	30,713	30,947	234	33,556	33,790	600	33,129	33,729

**Appendix II: Revenue Expenditure of Individual States (Contd.)**  
**NATIONAL CAPITAL TERRITORY OF DELHI**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>141,791</b>	<b>440,957</b>	<b>582,748</b>	<b>174,061</b>	<b>495,302</b>	<b>669,363</b>	<b>194,322</b>	<b>524,695</b>	<b>719,017</b>	<b>202,676</b>	<b>550,890</b>	<b>753,566</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>134,593</b>	<b>204,404</b>	<b>338,997</b>	<b>163,246</b>	<b>210,305</b>	<b>373,551</b>	<b>183,306</b>	<b>262,945</b>	<b>446,251</b>	<b>192,191</b>	<b>236,734</b>	<b>428,925</b>
<b>A. Social Services (1 to 12)</b>	<b>113,026</b>	<b>188,721</b>	<b>301,747</b>	<b>131,267</b>	<b>192,874</b>	<b>324,141</b>	<b>156,105</b>	<b>222,130</b>	<b>378,235</b>	<b>163,969</b>	<b>213,180</b>	<b>377,149</b>
1. Education, Sports, Art and Culture	23,146	133,408	156,554	31,398	134,772	166,170	30,710	139,188	169,898	33,149	151,963	185,112
2. Medical and Public Health	30,971	35,775	66,746	41,703	38,372	80,075	44,268	37,937	82,205	51,278	40,655	91,933
3. Family Welfare	2,832	—	2,832	2,422	—	2,422	2,498	—	2,498	3,011	—	3,011
4. Water Supply and Sanitation	865	125	990	956	—	956	13,255	—	13,255	8,555	—	8,555
5. Housing	60	2,061	2,121	61	2,300	2,361	60	2,483	2,543	60	2,521	2,581
6. Urban Development	42,311	8,701	51,012	37,151	5,998	43,149	46,454	6,073	52,527	48,565	6,573	55,138
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	894	78	972	1,643	225	1,868	1,613	318	1,931	1,450	299	1,749
8. Labour and Labour Welfare	289	2,817	3,106	526	3,130	3,656	483	3,110	3,593	590	3,352	3,942
9. Social Security and Welfare	7,658	5,054	12,712	10,397	5,869	16,266	11,335	30,897	42,232	12,085	6,281	18,366
10. Nutrition	3,378	141	3,519	4,580	1,228	5,808	4,890	556	5,446	4,772	30	4,802
11. Relief on account of Natural Calamities	—	169	169	—	239	239	15	835	850	440	266	706
12. Others*	622	392	1,014	430	741	1,171	524	733	1,257	14	1,240	1,254
<b>B. Economic Services (1 to 9)</b>	<b>21,567</b>	<b>15,683</b>	<b>37,250</b>	<b>31,979</b>	<b>17,431</b>	<b>49,410</b>	<b>27,201</b>	<b>40,815</b>	<b>68,016</b>	<b>28,222</b>	<b>23,554</b>	<b>51,776</b>
1. Agriculture and Allied Activities (i to xii)	1,216	2,523	3,739	1,842	2,777	4,619	1,847	2,920	4,767	1,850	3,063	4,913
i) Crop Husbandry	72	606	678	319	699	1,018	179	717	896	197	753	950
ii) Soil and Water Conservation	1	8	9	30	11	41	35	14	49	35	13	48
iii) Animal Husbandry	567	610	1,177	573	570	1,143	637	676	1,313	643	715	1,358
iv) Dairy Development	297	—	297	500	30	530	500	40	540	500	40	540
v) Fisheries	2	44	46	1	47	48	1	26	27	1	27	28
vi) Forestry and Wild Life	257	824	1,081	300	809	1,109	366	891	1,257	357	940	1,297
vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
viii) Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
ix) Agricultural Research and Education	—	90	90	—	88	88	—	93	93	—	90	90
x) Agricultural Finance Institutions	—	—	—	—	—	—	—	—	—	—	—	—
xi) Co-operation	12	272	284	39	448	487	22	382	404	37	400	437
xii) Other Agricultural Programmes	8	69	77	80	75	155	107	81	188	80	85	165
2. Rural Development	270	167	437	460	207	667	327	264	591	412	270	682
3. Special Area Programmes	—	—	—	—	—	—	—	—	—	—	—	—
4. Irrigation and Flood Control	47	4,450	4,497	31	4,459	4,490	34	5,084	5,118	34	5,027	5,061
of which :												
i) Major and Medium Irrigation	—	—	—	—	—	—	—	—	—	—	—	—
ii) Minor Irrigation	2	727	729	5	703	708	3	670	673	3	767	770
iii) Flood Control and Drainage	45	3,723	3,768	26	3,756	3,782	31	4,414	4,445	31	4,260	4,291
5. Energy	351	—	351	452	—	452	481	7,500	7,981	651	2,500	3,151
of which : Power	250	—	250	351	—	351	401	7,500	7,901	601	2,500	3,101
6. Industry and Minerals (i to iii)	3,132	491	3,623	964	637	1,601	1,657	622	2,279	1,027	683	1,710
i) Village and Small Industries	3,132	476	3,608	964	611	1,575	1,657	605	2,262	1,027	663	1,690
ii) Industries@	—	15	15	—	26	26	—	17	17	—	20	20
iii) Others**	—	—	—	—	—	—	—	—	—	—	—	—

**Appendix II: Revenue Expenditure of Individual States (Contd.)**  
**NATIONAL CAPITAL TERRITORY OF DELHI**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	15,186	5,931	21,117	25,470	7,000	32,470	20,327	22,067	42,394	21,148	9,400	30,548
i) Roads and Bridges	12,575	5,931	18,506	13,950	7,000	20,950	12,900	7,000	19,900	14,900	7,000	21,900
ii) Others @@	2,611	-	2,611	11,520	-	11,520	7,427	15,067	22,494	6,248	2,400	8,648
8. Science, Technology and Environment	425	9	434	648	10	658	788	22	810	695	19	714
9. General Economic Services (i to iv)	940	2,112	3,052	2,112	2,341	4,453	1,740	2,336	4,076	2,405	2,592	4,997
i) Secretariat - Economic Services	36	263	299	111	329	440	65	317	382	63	356	419
ii) Tourism	477	39	516	662	92	754	650	67	717	1,314	74	1,388
iii) Civil Supplies	121	1,426	1,547	232	1,521	1,753	400	1,555	1,955	190	1,619	1,809
iv) Others +	306	384	690	1,107	399	1,506	625	397	1,022	838	543	1,381
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>7,198</b>	<b>200,240</b>	<b>207,438</b>	<b>10,815</b>	<b>244,716</b>	<b>255,531</b>	<b>11,016</b>	<b>220,971</b>	<b>231,987</b>	<b>10,485</b>	<b>270,010</b>	<b>280,495</b>
<b>A. Organs of State</b>	<b>337</b>	<b>11,505</b>	<b>11,842</b>	<b>1,974</b>	<b>12,714</b>	<b>14,688</b>	<b>2,431</b>	<b>14,706</b>	<b>17,137</b>	<b>1,013</b>	<b>15,738</b>	<b>16,751</b>
<b>B. Fiscal Services (i + ii)</b>	<b>2,099</b>	<b>5,470</b>	<b>7,569</b>	<b>3,512</b>	<b>5,025</b>	<b>8,537</b>	<b>2,988</b>	<b>6,113</b>	<b>9,101</b>	<b>2,764</b>	<b>6,824</b>	<b>9,588</b>
i) Collection of Taxes and Duties	1,101	5,470	6,571	2,512	5,025	7,537	1,988	6,113	8,101	2,564	6,824	9,388
ii) Other Fiscal Services	998	-	998	1,000	-	1,000	1,000	-	1,000	200	-	200
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>-</b>	<b>156,856</b>	<b>156,856</b>	<b>-</b>	<b>195,043</b>	<b>195,043</b>	<b>-</b>	<b>170,082</b>	<b>170,082</b>	<b>-</b>	<b>213,007</b>	<b>213,007</b>
1. Appropriation for Reduction or Avoidance of Debt	-	-	-	-	-	-	-	-	-	-	-	-
2. Interest Payments (i to iv)	-	156,856	156,856	-	195,043	195,043	-	170,082	170,082	-	213,007	213,007
i) Interest on Loans from the Centre	-	156,856	156,856	-	195,043	195,043	-	170,082	170,082	-	213,007	213,007
ii) Interest on Internal Debt	-	-	-	-	-	-	-	-	-	-	-	-
of which:												
a) Interest on Market Loans	-	-	-	-	-	-	-	-	-	-	-	-
b) Interest on NSSF	-	-	-	-	-	-	-	-	-	-	-	-
iii) Interest on Small Savings, Provident Funds, etc.	-	-	-	-	-	-	-	-	-	-	-	-
iv) Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>D. Administrative Services (i to v)</b>	<b>4,762</b>	<b>26,463</b>	<b>31,225</b>	<b>5,329</b>	<b>27,881</b>	<b>33,210</b>	<b>5,597</b>	<b>29,912</b>	<b>35,509</b>	<b>6,708</b>	<b>34,306</b>	<b>41,014</b>
i) Secretariat - General Services	189	1,439	1,628	249	1,607	1,856	276	2,014	2,290	260	2,107	2,367
ii) District Administration	901	1,467	2,368	1,375	1,517	2,892	1,407	1,683	3,090	1,458	1,737	3,195
iii) Police	276	102	378	300	148	448	279	143	422	350	163	513
iv) Public Works	-	15,107	15,107	-	14,624	14,624	5	15,140	15,145	5	18,872	18,877
v) Others ++	3,396	8,348	11,744	3,405	9,985	13,390	3,630	10,932	14,562	4,635	11,427	16,062
<b>E. Pensions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>F. Miscellaneous General Services</b>	<b>-</b>	<b>-54</b>	<b>-54</b>	<b>-</b>	<b>53</b>	<b>53</b>	<b>-</b>	<b>158</b>	<b>158</b>	<b>-</b>	<b>135</b>	<b>135</b>
of which : Payment on account of State Lotteries	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Grants-in-Aid and Contributions</b>	<b>-</b>	<b>36,313</b>	<b>36,313</b>	<b>-</b>	<b>40,281</b>	<b>40,281</b>	<b>-</b>	<b>40,779</b>	<b>40,779</b>	<b>-</b>	<b>44,146</b>	<b>44,146</b>
of which : Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	-	36,313	36,313	-	40,281	40,281	-	40,779	40,779	-	44,146	44,146

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

### ALL STATES

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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)</b>	<b>6,098,653</b>	<b>34,751,086</b>	<b>40,849,739</b>	<b>8,054,728</b>	<b>37,504,530</b>	<b>45,559,258</b>	<b>8,464,093</b>	<b>38,677,992</b>	<b>47,142,085</b>	<b>9,787,534</b>	<b>42,678,298</b>	<b>52,465,832</b>
<b>I. DEVELOPMENTAL EXPENDITURE (A + B)</b>	<b>5,937,510</b>	<b>15,709,840</b>	<b>21,647,350</b>	<b>7,707,907</b>	<b>16,389,403</b>	<b>24,097,309</b>	<b>8,083,260</b>	<b>18,198,588</b>	<b>26,281,848</b>	<b>9,409,453</b>	<b>19,267,034</b>	<b>28,676,487</b>
<b>A. Social Services (1 to 12)</b>	<b>3,311,144</b>	<b>9,894,112</b>	<b>13,205,255</b>	<b>4,398,419</b>	<b>10,759,909</b>	<b>15,158,328</b>	<b>4,743,193</b>	<b>11,655,248</b>	<b>16,398,441</b>	<b>5,922,005</b>	<b>12,208,600</b>	<b>18,130,605</b>
1. Education, Sports, Art and Culture	833,050	6,260,617	7,093,667	1,260,974	6,889,361	8,150,335	1,311,268	7,166,354	8,477,622	1,477,674	7,898,976	9,376,650
2. Medical and Public Health	298,272	1,291,525	1,589,796	435,874	1,488,455	1,924,329	418,909	1,585,382	2,004,291	459,004	1,762,975	2,221,980
3. Family Welfare	222,223	33,593	255,817	275,760	55,987	331,747	273,509	59,216	332,726	289,859	65,673	355,532
4. Water Supply and Sanitation	273,514	419,761	693,275	370,491	434,030	804,521	434,281	452,633	886,914	438,303	410,733	849,036
5. Housing	120,318	68,584	188,903	123,033	73,717	196,750	135,779	84,558	220,337	207,972	98,918	306,889
6. Urban Development	340,496	193,797	534,293	385,698	212,581	598,279	406,626	228,423	635,048	887,440	226,513	1,113,953
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	508,896	410,982	919,879	653,017	438,561	1,091,579	715,692	455,498	1,171,191	798,931	439,412	1,238,344
8. Labour and Labour Welfare	34,794	116,586	151,380	43,272	143,050	186,322	47,783	139,898	187,681	61,612	144,020	205,632
9. Social Security and Welfare	416,850	396,377	813,227	518,641	427,407	946,048	589,773	471,851	1,061,624	836,394	480,721	1,317,115
10. Nutrition	228,108	98,050	326,158	299,180	87,535	386,715	346,982	85,036	432,017	411,320	103,487	514,807
11. Relief on account of Natural Calamities	20,319	536,495	556,814	10,071	435,413	445,484	33,388	848,873	882,261	31,807	420,570	452,377
12. Others*	14,303	67,745	82,048	22,406	73,812	96,218	29,203	77,526	106,729	21,689	156,601	178,291
<b>B. Economic Services (1 to 9)</b>	<b>2,626,367</b>	<b>5,815,728</b>	<b>8,442,095</b>	<b>3,309,488</b>	<b>5,629,493</b>	<b>8,938,981</b>	<b>3,340,067</b>	<b>6,543,340</b>	<b>9,883,406</b>	<b>3,487,447</b>	<b>7,058,434</b>	<b>10,545,882</b>
1. Agriculture and Allied Activities (i to xii)	570,504	1,424,143	1,994,647	786,710	1,339,974	2,126,685	802,846	1,434,705	2,237,551	856,596	1,506,816	2,363,412
i) Crop Husbandry	248,795	316,097	564,892	349,512	307,632	657,144	328,096	312,765	640,862	339,430	377,878	717,308
ii) Soil and Water Conservation	70,976	37,856	108,832	92,814	39,388	132,203	91,010	43,101	134,111	84,337	43,446	127,783
iii) Animal Husbandry	39,667	200,953	240,619	59,969	214,447	274,416	64,526	221,633	286,159	75,505	238,500	314,005
iv) Dairy Development	6,595	82,469	89,065	11,758	79,239	90,997	14,698	66,464	81,162	19,836	79,682	99,518
v) Fisheries	20,663	26,475	47,138	25,926	29,260	55,187	31,083	42,038	73,121	36,741	45,861	82,601
vi) Forestry and Wild Life	110,215	273,987	384,201	153,338	275,245	428,583	166,046	304,536	470,581	187,057	309,584	496,641
vii) Plantations	126	536	662	27	586	613	30	563	593	27	593	619
viii) Food Storage and Warehousing	7,196	150,252	157,448	9,783	127,857	137,640	9,954	148,291	158,245	10,159	141,200	151,359
ix) Agricultural Research and Education	30,476	115,041	145,517	38,063	119,743	157,807	41,330	124,509	165,838	49,750	131,271	181,021
x) Agricultural Finance Institutions	-	-	-	-	-	-	-	-	-	-	-	-
xi) Co-operation	32,173	211,955	244,128	42,100	138,401	180,500	50,503	162,701	213,204	50,470	128,562	179,032
xii) Other Agricultural Programmes	3,622	8,523	12,146	3,420	8,175	11,595	5,570	8,105	13,674	3,286	10,241	13,526
2. Rural Development	853,248	686,292	1,539,541	1,008,730	765,953	1,774,682	1,073,861	917,139	1,991,000	1,195,816	861,256	2,057,072
3. Special Area Programmes	41,809	19,537	61,346	55,791	36,744	92,535	64,562	34,707	99,270	63,529	37,807	101,336
4. Irrigation and Flood Control	131,376	863,641	995,017	195,048	964,606	1,159,653	236,744	1,010,709	1,247,453	342,779	1,148,345	1,491,124
of which :												
i) Major and Medium Irrigation	38,268	648,408	686,676	88,277	714,572	802,849	110,982	789,304	900,286	209,741	868,497	1,078,238
ii) Minor Irrigation	62,374	160,778	223,152	69,760	158,194	227,954	78,684	170,523	249,207	90,294	201,504	291,798
iii) Flood Control and Drainage	4,894	44,366	49,259	3,351	51,422	54,773	3,640	52,386	56,025	1,832	57,402	59,234
5. Energy	463,093	1,730,986	2,194,079	421,554	1,431,169	1,852,723	298,687	1,858,610	2,157,297	204,414	1,737,284	1,941,697
of which : Power	456,103	1,729,138	2,185,241	406,101	1,426,465	1,832,565	273,978	1,852,659	2,126,637	180,618	1,732,775	1,913,392
6. Industry and Minerals (i to iii)	152,578	137,477	290,055	208,090	126,295	334,384	270,944	140,960	411,905	241,214	154,247	395,461
i) Village and Small Industries	93,318	80,518	173,837	121,334	78,277	199,612	143,215	84,801	228,016	139,819	92,869	232,688
ii) Industries@	57,177	58,073	115,249	69,114	46,448	115,562	124,313	53,613	177,927	92,246	59,552	151,798
iii) Others**	2,083	-1,114	969	17,641	1,570	19,211	3,416	2,546	5,962	9,149	1,826	10,975

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State Finances : A Study of Budgets of 2006-07

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

### ALL STATES

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 + ii)	155,139	719,463	874,602	257,167	722,524	979,691	245,391	869,072	1,114,462	173,819	1,221,890	1,395,710
i) Roads and Bridges	134,196	512,872	647,068	232,924	515,102	748,026	216,964	631,353	848,317	134,613	985,674	1,120,287
ii) Others @@	20,944	206,591	227,534	24,243	207,422	231,665	28,427	237,719	266,145	39,206	236,216	275,423
8. Science, Technology and Environment	16,794	3,288	20,081	23,484	3,853	27,336	27,960	3,420	31,380	40,491	4,381	44,872
9. General Economic Services (i to iv)	241,825	230,901	472,726	352,915	238,376	591,292	319,072	274,013	593,085	368,789	386,408	755,198
i) Secretariat - Economic Services	129,366	44,088	173,454	255,038	42,400	297,438	213,821	43,156	256,977	259,606	47,122	306,727
ii) Tourism	41,193	8,894	50,087	39,936	10,182	50,118	42,031	10,850	52,881	59,567	17,396	76,963
iii) Civil Supplies	13,635	141,012	154,647	13,818	143,086	156,904	14,957	176,670	191,627	15,941	275,218	291,159
iv) Others +	57,632	36,907	94,539	44,123	42,708	86,831	48,263	43,337	91,600	33,676	46,673	80,348
<b>II. NON-DEVELOPMENTAL EXPENDITURE (General Services) (A to F)</b>	<b>120,464</b>	<b>18,275,604</b>	<b>18,396,068</b>	<b>307,265</b>	<b>20,274,185</b>	<b>20,581,450</b>	<b>308,851</b>	<b>19,541,240</b>	<b>19,850,092</b>	<b>320,531</b>	<b>22,156,941</b>	<b>22,477,472</b>
<b>A. Organs of State</b>	<b>8,896</b>	<b>443,067</b>	<b>451,963</b>	<b>7,683</b>	<b>431,458</b>	<b>439,141</b>	<b>30,411</b>	<b>453,149</b>	<b>483,560</b>	<b>11,916</b>	<b>505,834</b>	<b>517,750</b>
<b>B. Fiscal Services (i + ii)</b>	<b>17,693</b>	<b>1,116,666</b>	<b>1,134,358</b>	<b>30,523</b>	<b>993,438</b>	<b>1,023,960</b>	<b>36,313</b>	<b>1,018,955</b>	<b>1,055,268</b>	<b>34,465</b>	<b>1,047,879</b>	<b>1,082,344</b>
i) Collection of Taxes and Duties	16,681	1,046,442	1,063,123	29,510	928,963	958,473	35,300	962,803	998,103	34,252	994,787	1,029,039
ii) Other Fiscal Services	1,011	70,224	71,235	1,013	64,474	65,487	1,013	56,152	57,165	213	53,093	53,306
<b>C. Interest Payments and Servicing of Debt (1 + 2)</b>	<b>480</b>	<b>9,260,227</b>	<b>9,260,707</b>	<b>-</b>	<b>9,868,889</b>	<b>9,868,889</b>	<b>25,225</b>	<b>9,510,217</b>	<b>9,535,442</b>	<b>25,283</b>	<b>10,579,256</b>	<b>10,604,538</b>
1. Appropriation for Reduction or Avoidance of Debt	-	461,782	461,782	-	539,090	539,090	-	636,056	636,056	-	662,042	662,042
2. Interest Payments (i to iv)	480	8,798,445	8,798,925	-	9,329,799	9,329,799	25,225	8,874,161	8,899,386	25,283	9,917,214	9,942,497
i) Interest on Loans from the Centre	-	2,562,469	2,562,469	-	2,111,333	2,111,333	12,260	1,642,707	1,654,967	11,565	1,642,054	1,653,619
ii) Interest on Internal Debt	-	4,892,323	4,892,323	-	5,723,904	5,723,904	8,539	5,644,906	5,653,446	8,651	6,613,332	6,621,983
<i>of which:</i>												
a) Interest on Market Loans	-	1,736,760	1,736,760	-	1,897,844	1,897,844	5,268	1,859,629	1,864,897	6,107	1,983,582	1,989,690
b) Interest on NSSF	-	2,038,614	2,038,614	-	2,609,475	2,609,475	55	2,759,718	2,759,773	55	3,404,457	3,404,512
iii) Interest on Small Savings, Provident Funds, etc.	-	1,047,693	1,047,693	-	1,229,994	1,229,994	3,627	1,186,765	1,190,391	5,067	1,272,104	1,277,171
iv) Others	480	295,960	296,440	-	264,569	264,569	799	399,784	400,583	-	389,724	389,724
<b>D. Administrative Services (i to v)</b>	<b>80,345</b>	<b>2,994,075</b>	<b>3,074,419</b>	<b>225,094</b>	<b>3,540,556</b>	<b>3,765,650</b>	<b>205,581</b>	<b>3,454,080</b>	<b>3,659,660</b>	<b>235,861</b>	<b>4,103,697</b>	<b>4,339,558</b>
i) Secretariat - General Services	4,825	110,336	115,160	74,283	238,503	312,786	66,948	178,345	245,294	59,414	233,450	292,864
ii) District Administration	11,872	308,418	320,290	80,814	326,071	406,885	80,799	337,799	418,598	110,996	377,726	488,722
iii) Police	30,910	1,886,290	1,917,200	37,293	2,068,015	2,105,308	26,510	2,127,742	2,154,252	24,805	2,320,028	2,344,833
iv) Public Works	13,972	268,489	282,462	13,696	293,583	307,279	13,833	311,590	325,423	10,317	412,398	422,715
v) Others ++	18,766	420,541	439,307	19,008	614,385	633,393	17,490	498,604	516,094	30,329	760,095	790,424
<b>E. Pensions</b>	<b>1</b>	<b>3,737,767</b>	<b>3,737,768</b>	<b>-</b>	<b>4,166,055</b>	<b>4,166,055</b>	<b>47</b>	<b>4,241,517</b>	<b>4,241,564</b>	<b>-</b>	<b>4,782,489</b>	<b>4,782,489</b>
<b>F. Miscellaneous General Services</b>	<b>13,050</b>	<b>723,803</b>	<b>736,853</b>	<b>43,965</b>	<b>1,273,789</b>	<b>1,317,754</b>	<b>11,275</b>	<b>863,322</b>	<b>874,597</b>	<b>13,006</b>	<b>1,137,786</b>	<b>1,150,792</b>
<i>of which</i> : Payment on account of State Lotteries	-	671,219	671,219	-	932,855	932,855	-	790,822	790,822	-	1,025,724	1,025,724
<b>III. Grants-in-Aid and Contributions</b>	<b>40,679</b>	<b>765,641</b>	<b>806,320</b>	<b>39,556</b>	<b>840,942</b>	<b>880,499</b>	<b>71,982</b>	<b>938,163</b>	<b>1,010,146</b>	<b>57,551</b>	<b>1,254,323</b>	<b>1,311,874</b>
<i>of which</i> : Compensation and Assignments to Local Bodies and <i>Panchayati Raj</i> Institutions	40,679	765,641	806,320	39,556	840,942	880,499	71,982	938,163	1,010,146	57,551	1,254,323	1,311,874

**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 sub-group 'Others'.
  2. Figures in respect of Jammu and Kashmir and Jharkhand for 2004-2005 (Accounts) relate to revised estimates.
  3. 'Transfers to Road Fund, Education cess Fund, etc.' under 'Fiscal Services' and 'Reserve with Finance Department' have been deleted from the Item list while 'Compensation and Assignments to Local Bodies and *Panchayati Raj* Institutions' has been made a part of 'Grants-in-aid and Contribution', as per the accounting classification of the CAG.
  4. In last year's Study, figures in respect of Bihar for 2005-06 (BE) were based on *vote-on-accounts*. The figures for 2005-06 (BE) in respect of Bihar have, therefore, been revised based on Budget 2006-07. Accordingly, all figures in respect of 'All States' for 2005-06 (BE) will differ from the figures published last year.
  5. The data are subject to rounding-off.
- \* Include expenditure on Information and Publicity, Secretariat-Social Services, Other 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/Negligible/Not available.

## Appendix III: Capital Receipts of Individual States

(Rs. Lakh)

Items	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>15,291,039</b>	<b>3,342,241</b>	<b>2,742,793</b>	<b>3,419,815</b>	<b>408,657</b>	<b>238,421</b>	<b>238,132</b>	<b>219,528</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>1,937,731</b>	<b>1,644,897</b>	<b>1,206,024</b>	<b>1,631,269</b>	<b>28,999</b>	<b>47,239</b>	<b>62,057</b>	<b>34,043</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>1,427,282</b>	<b>1,543,484</b>	<b>1,038,664</b>	<b>1,251,156</b>	<b>30,806</b>	<b>15,327</b>	<b>40,076</b>	<b>25,286</b>
1. Market Loans	331,776	339,612	195,637	191,273	2,215	1,871	2,339	2,573
2. Loans from L.I.C.	184,585	167,994	17,994	19,793	—	113	113	113
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	63,522	97,990	97,990	97,990	1,276	4,500	4,500	4,500
5. Loans from National Co-operative Development Corporation	8,096	3,424	3,424	3,746	—	—	500	500
6. WMA from RBI	—	300,000	100,000	300,000	19,187	5,540	5,522	5,522
7. Special Securities issued to NSSF	628,096	396,000	470,000	517,000	6,835	2,500	25,349	10,325
8. Others@ <i>of which:</i>	211,207	238,464	153,619	121,354	1,293	803	1,753	1,753
Land Compensation and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>184,089</b>	<b>366,302</b>	<b>132,263</b>	<b>200,606</b>	<b>7,114</b>	<b>28,671</b>	<b>9,409</b>	<b>9,641</b>
1. State Plan Schemes <i>of which:</i> Advance release of Plan Assistance for Natural Calamities	182,808	360,614	132,263	200,606	6,150	27,871	8,550	8,782
2. Central Plan Schemes	—	—	—	—	—	—	497	497
3. Centrally Sponsored Schemes	1,020	5,526	—	—	255	—	—	—
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	266	162	—	—	200	720	—	—
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	-4	—	—	—	509	80	362	362
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>137,298</b>	<b>175,740</b>	<b>55,741</b>	<b>117,221</b>	<b>261</b>	<b>170</b>	<b>170</b>	<b>—</b>
1. Housing	3	76,570	26,607	50,000	—	—	—	—
2. Urban Development	53	81	81	400	—	—	—	—
3. Crop Husbandry	105	193	193	200	—	—	—	—
4. Food Storage and Warehousing	1	2	2	2	—	—	—	—
5. Co-operation	36	1,843	1,843	15,000	29	—	—	—
6. Minor Irrigation	—	8,500	—	8,500	—	—	—	—
7. Power Projects	127,217	22,037	4,500	1,000	—	—	—	—
8. Village and Small Industries	28	44	44	54	3	—	—	—
9. Industries and Minerals	3,047	4,120	4,120	2,050	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	6,598	10,459	10,459	11,505	229	170	170	—
12. Others**	210	51,891	7,891	28,510	—	—	—	—
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	<b>2,342</b>	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>127,948</b>	<b>143,968</b>	<b>143,968</b>	<b>169,436</b>	<b>13,896</b>	<b>15,188</b>	<b>23,537</b>	<b>10,488</b>
1. State Provident Funds	105,746	119,183	119,183	140,772	8,763	9,762	12,545	9,888
2. Others	22,202	24,785	24,785	28,664	5,133	5,426	10,992	600
<b>VIII. Reserve Funds (1 to 4)</b>	<b>72,878</b>	<b>62,149</b>	<b>72,816</b>	<b>80,965</b>	<b>1,541</b>	<b>1,247</b>	<b>2,500</b>	<b>1,650</b>
1. Depreciation/Renewal Reserve Funds	140	32	32	34	—	—	—	—
2. Sinking Funds	23,129	20,382	20,435	21,864	400	400	800	400
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	49,609	41,735	52,349	59,067	1,141	847	1,700	1,250
<b>IX. Deposits and Advances (1 to 4)</b>	<b>1,407,090</b>	<b>1,050,598</b>	<b>1,239,341</b>	<b>1,295,430</b>	<b>9,087</b>	<b>9,946</b>	<b>8,855</b>	<b>10,595</b>
1. Civil Deposits	312,047	183,060	257,386	269,706	6,109	4,897	6,289	7,952
2. Deposits of Local Funds	678,244	544,448	619,350	640,821	—	2,436	—	—
3. Civil Advances	19,087	22,000	22,000	24,050	2,978	1,963	2,566	2,643
4. Others	397,712	301,090	340,604	360,853	—	650	—	—
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>11,269,937</b>	—	—	—	<b>253,410</b>	<b>104,894</b>	<b>97,849</b>	<b>102,741</b>
1. Suspense	20,636	—	—	—	4,713	20,556	31,319	32,885
2. Cash Balance Investment Accounts	3,532,913	—	—	—	247,433	83,672	65,285	68,549
3. Deposits with RBI	6,690,807	—	—	—	—	—	—	—
4. Others	1,025,581	—	—	—	1,264	666	1,245	1,307
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	<b>600</b>
<b>XII. Miscellaneous Capital Receipts</b>	—	—	<b>60,000</b>	<b>305,000</b>	—	—	—	—
<i>of which : Disinvestment</i>	—	—	—	100,000	—	—	—	—
<b>XIII. Remittances</b>	<b>662,176</b>	—	—	—	<b>92,542</b>	<b>62,978</b>	<b>55,736</b>	<b>58,527</b>

See 'Notes to Appendix III'.

## State Finances : A Study of Budgets of 2006-07

## Appendix III: Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	ASSAM				BIHAR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>1,511,101</b>	<b>870,575</b>	<b>2,262,599</b>	<b>2,093,338</b>	<b>4,920,295</b>	<b>1,290,314</b>	<b>1,115,701</b>	<b>1,244,194</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>449,690</b>	<b>297,409</b>	<b>249,059</b>	<b>223,817</b>	<b>620,979</b>	<b>500,088</b>	<b>525,475</b>	<b>517,884</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>872,901</b>	<b>473,030</b>	<b>468,109</b>	<b>261,073</b>	<b>597,191</b>	<b>701,071</b>	<b>526,497</b>	<b>649,883</b>
1. Market Loans	181,022	58,030	88,109	87,-35	189,666	184,763	184,763	239,931
2. Loans from L.I.C.	—	—	—	—	—	—	—	—
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	1,383	15,-00	15,000	15,000	6,840	45,094	45,094	59,004
5. Loans from National Co-operative Development Corporation	—	—	—	—	563	1,111	1,111	845
6. WMA from RBI	607,135	300,000	300,000	100,000	350	200,000	—	100,000
7. Special Securities issued to NSSF	83,361	100,000	65,000	59,038	240,420	270,000	247,217	250,000
8. Others@ <i>of which:</i>	—	—	—	—	159,352	103	48,312	103
Land Compensation and other Bonds	—	—	—	—	159,352	3	48,212	3
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>46,339</b>	<b>54,404</b>	<b>20,822</b>	<b>16,980</b>	<b>165,418</b>	<b>2,266</b>	<b>2,227</b>	<b>385</b>
1. State Plan Schemes <i>of which:</i> Advance release of Plan Assistance for Natural Calamities	25,237	45,972	12,188	12,633	165,418	—	—	—
2. Central Plan Schemes	—	—	—	—	—	1,183	1,183	—
3. Centrally Sponsored Schemes	140	—	—	—	—	833	833	374
4. Non-Plan (i to ii)	113	—	91	45	—	250	211	11
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	113	—	91	45	—	250	211	11
5. Ways and Means Advances from Centre	20,000	5,000	5,000	—	—	—	—	—
6. Loans for Special Schemes	850	3,433	3,543	4,302	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>138,914</b>	<b>4,875</b>	<b>4,355</b>	<b>4,310</b>	<b>1,483</b>	<b>6,751</b>	<b>6,751</b>	<b>5,116</b>
1. Housing	—	—	—	—	3	—	—	1
2. Urban Development	—	—	—	—	202	—	—	—
3. Crop Husbandry	—	—	—	—	—	—	—	—
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	12	141	262	13	32	5,725	5,725	4,211
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	135,000	—	—	—	—	—	—	—
8. Village and Small Industries	3	5	5	5	19	31	31	31
9. Industries and Minerals	—	153	—	—	511	59	59	59
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	3,898	4,575	4,088	4,292	599	815	815	814
12. Others**	—	—	—	—	117	121	121	—
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	—	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>60,980</b>	<b>87,500</b>	<b>87,500</b>	<b>65,800</b>	<b>119,800</b>	<b>122,657</b>	<b>122,657</b>	<b>129,800</b>
1. State Provident Funds	58,462	85,000	85,000	63,000	115,102	119,000	119,000	125,800
2. Others	2,518	2,500	2,500	2,800	4,698	3,657	3,657	4,000
<b>VIII. Reserve Funds (1 to 4)</b>	<b>47,780</b>	<b>33,706</b>	<b>24,053</b>	<b>47,115</b>	<b>18,859</b>	<b>14,893</b>	<b>14,893</b>	<b>15,323</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	4,400	14,400	14,400	17,600	—	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	43,380	19,306	9,653	29,515	18,859	14,893	14,893	15,323
<b>IX. Deposits and Advances (1 to 4)</b>	<b>134,930</b>	<b>89,300</b>	<b>89,300</b>	<b>85,300</b>	<b>312,942</b>	<b>328,662</b>	<b>328,662</b>	<b>443,687</b>
1. Civil Deposits	96,457	54,000	54,000	45,000	49,335	51,242	51,242	50,000
2. Deposits of Local Funds	45	300	300	300	71,171	89,909	89,909	90,000
3. Civil Advances	38,429	35,000	35,000	40,000	3,420	2,748	2,748	2,000
4. Others	—	—	—	—	189,016	184,763	184,763	301,687
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>59,019</b>	<b>27,760</b>	<b>1,468,460</b>	<b>1,512,760</b>	<b>3,580,775</b>	<b>53,214</b>	<b>53,214</b>	—
1. Suspense	-90,339	10,000	10,000	10,000	-166,161	40,000	40,000	—
2. Cash Balance Investment Accounts	146,971	15,000	1,455,700	1,500,000	3,743,949	10,000	10,000	—
3. Deposits with RBI	—	—	—	—	—	—	—	—
4. Others	2,388	2,760	2,760	2,760	2,987	3,214	3,214	—
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b> <i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>145,237</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>123,827</b>	<b>60,800</b>	<b>60,800</b>	—



## Appendix III: Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	CHHATTISGARH				GOA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>2,962,990</b>	<b>2,135,680</b>	<b>2,025,932</b>	<b>2,076,252</b>	<b>487,197</b>	<b>278,093</b>	<b>282,900</b>	<b>289,980</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>247,296</b>	<b>256,382</b>	<b>160,112</b>	<b>173,414</b>	<b>86,649</b>	<b>72,221</b>	<b>78,528</b>	<b>85,108</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>148,061</b>	<b>174,078</b>	<b>121,400</b>	<b>140,300</b>	<b>115,780</b>	<b>68,192</b>	<b>73,000</b>	<b>67,709</b>
1. Market Loans	39,167	42,978	10,000	10,000	13,296	12,692	11,000	13,961
2. Loans from L.I.C.	—	—	—	—	—	—	—	—
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	18,702	25,700	20,000	21,000	—	1,500	—	1,500
5. Loans from National Co-operative Development Corporation	640	1,400	1,400	1,300	77	600	—	200
6. WMA from RBI	—	20,000	—	18,000	53,829	10,000	10,000	10,000
7. Special Securities issued to NSSF	89,552	84,000	90,000	90,000	46,888	42,000	52,000	40,648
8. Others@ <i>of which:</i>	—	—	—	—	1,690	1,400	—	1,400
Land Compensation and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>42,920</b>	<b>68,218</b>	<b>11,096</b>	<b>14,610</b>	<b>8,212</b>	<b>9,596</b>	<b>9,596</b>	<b>21,962</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	41,808	67,622	10,500	14,000	8,156	9,233	9,233	21,962
2. Central Plan Schemes	—	—	—	—	—	1	1	—
3. Centrally Sponsored Schemes	1,112	336	336	400	56	362	362	—
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	—	260	260	210	—	—	—	—
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>1,480</b>	<b>3,142</b>	<b>4,085</b>	<b>7,386</b>	<b>558</b>	<b>878</b>	<b>878</b>	<b>883</b>
1. Housing	—	—	—	—	39	68	68	68
2. Urban Development	24	419	313	433	4	30	30	30
3. Crop Husbandry	7	158	158	158	—	4	4	4
4. Food Storage and Warehousing	172	104	106	106	—	—	—	—
5. Co-operation	711	191	484	483	3	17	17	17
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	1,707	1,810	4,591	—	—	—	—
8. Village and Small Industries	7	15	15	15	1	4	4	4
9. Industries and Minerals	—	—	—	—	18	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	230	303	303	303	470	712	712	712
12. Others**	329	245	896	1,297	23	43	43	48
<b>V. Inter-State Settlement</b>	—	<b>1</b>	<b>1</b>	<b>1</b>	—	—	—	—
<b>VI. Contingency Fund</b>	—	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>117</b>	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>44,919</b>	<b>50,006</b>	<b>45,905</b>	<b>46,166</b>	<b>11,749</b>	<b>12,210</b>	<b>12,210</b>	<b>12,210</b>
1. State Provident Funds	36,709	42,506	42,506	42,506	11,528	12,000	12,000	12,000
2. Others	8,210	7,500	3,399	3,660	221	210	210	210
<b>VIII. Reserve Funds (1 to 4)</b>	<b>30,107</b>	<b>25,401</b>	<b>29,042</b>	<b>51,867</b>	<b>2,835</b>	<b>3,301</b>	<b>3,300</b>	<b>3,300</b>
1. Depreciation/Renewal Reserve Funds	—	1	1	1	—	—	—	—
2. Sinking Funds	20,800	10,000	5,000	10,000	1,438	2,000	2,000	2,000
3. Famine Relief Fund	40	29	29	29	—	—	—	—
4. Others	9,267	15,371	24,012	41,837	1,397	1,301	1,300	1,300
<b>IX. Deposits and Advances (1 to 4)</b>	<b>90,021</b>	<b>113,626</b>	<b>113,196</b>	<b>116,384</b>	<b>9,313</b>	<b>8,466</b>	<b>8,466</b>	<b>8,466</b>
1. Civil Deposits	67,906	47,779	47,779	47,779	7,489	8,245	8,245	8,245
2. Deposits of Local Funds	7	10	10	10	—	—	—	—
3. Civil Advances	20,388	22,000	22,000	22,000	300	220	220	220
4. Others	1,720	43,837	43,407	46,595	1,524	1	1	1
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>2,383,744</b>	<b>1,455,739</b>	<b>1,455,739</b>	<b>1,454,070</b>	<b>189,801</b>	<b>120,450</b>	<b>120,450</b>	<b>120,450</b>
1. Suspense	54,293	6,390	6,390	4,721	24,649	5,000	5,000	5,000
2. Cash Balance Investment Accounts	1,840,024	900,000	900,000	900,000	45,911	60,000	60,000	60,000
3. Deposits with RBI	—	245,581	245,581	245,581	—	—	—	—
4. Others	489,427	303,768	303,768	303,768	119,241	55,450	55,450	55,450
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b> <i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>221,739</b>	<b>241,469</b>	<b>241,469</b>	<b>241,469</b>	<b>148,832</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>

## State Finances : A Study of Budgets of 2006-07

## Appendix III: Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	GUJARAT				HARYANA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>7,896,540</b>	<b>6,811,158</b>	<b>10,441,471</b>	<b>6,976,211</b>	<b>4,215,133</b>	<b>1,648,500</b>	<b>10,127,833</b>	<b>10,035,763</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>1,469,489</b>	<b>1,157,146</b>	<b>965,595</b>	<b>947,801</b>	<b>443,712</b>	<b>294,847</b>	<b>328,585</b>	<b>431,941</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>1,458,288</b>	<b>947,380</b>	<b>962,924</b>	<b>984,428</b>	<b>417,838</b>	<b>352,445</b>	<b>321,825</b>	<b>336,944</b>
1. Market Loans	202,046	56,213	60,227	60,227	103,871	52,076	52,081	58,499
2. Loans from L.I.C.	—	—	—	—	—	—	—	—
3. Loans from S.B.I. and other Banks	15,561	—	—	—	78,600	100,000	70,000	110,200
4. Loans from National Bank for Agriculture and Rural Development	—	—	—	—	16,780	23,000	23,000	27,750
5. Loans from National Co-operative Development Corporation	113	1	1	1	913	1,330	1,330	1,460
6. WMA from RBI	307,252	100,000	100,000	100,000	—	10,000	10,000	10,000
7. Special Securities issued to NSSF	878,775	691,296	706,296	730,000	212,871	159,664	159,664	120,045
8. Others@	54,541	99,870	96,400	94,200	4,803	6,375	5,750	8,990
of which:								
Land Compensation and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>181,812</b>	<b>267,144</b>	<b>98,181</b>	<b>79,208</b>	<b>29,612</b>	<b>37,391</b>	<b>5,469</b>	<b>36,660</b>
1. State Plan Schemes	180,553	246,298	98,181	79,207	26,472	36,841	4,919	36,070
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	1,257	20,845	—	—	364	400	400	440
4. Non-Plan (i to ii)	3	—	—	—	2,775	150	150	150
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	3	—	—	—	2,775	150	150	150
5. Ways and Means Advances from Centre	—	1	—	1	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>18,020</b>	<b>19,360</b>	<b>19,360</b>	<b>21,295</b>	<b>15,710</b>	<b>19,449</b>	<b>17,911</b>	<b>18,378</b>
1. Housing	1,001	500	500	1,000	66	155	155	159
2. Urban Development	2,724	708	708	1,592	24	32	24	17
3. Crop Husbandry	8	10	10	10	6	21	6	22
4. Food Storage and Warehousing	45	1,000	1,000	1,000	75	350	350	376
5. Co-operation	2,241	2,000	2,000	2,500	177	1,189	338	522
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	759	143	—	—
8. Village and Small Industries	86	117	117	117	7,470	8,452	7,876	8,403
9. Industries and Minerals	—	50	50	50	—	1,000	410	440
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	5,976	7,729	7,729	7,729	6,873	6,898	7,568	8,293
12. Others**	5,939	7,246	7,246	7,297	259	1,209	1,186	147
<b>V. Inter-State Settlement</b>	—	1	1	1	—	—	—	—
<b>VI. Contingency Fund</b>	<b>9,274</b>	—	<b>11,212</b>	—	—	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>82,513</b>	<b>107,635</b>	<b>102,427</b>	<b>113,229</b>	<b>104,022</b>	<b>125,674</b>	<b>108,079</b>	<b>109,814</b>
1. State Provident Funds	71,515	96,335	91,327	102,321	103,086	124,716	107,121	108,846
2. Others	10,998	11,300	11,100	10,908	936	958	958	968
<b>VIII. Reserve Funds (1 to 4)</b>	<b>42,873</b>	<b>149,271</b>	<b>195,972</b>	<b>138,551</b>	<b>19,604</b>	<b>23,349</b>	<b>49,283</b>	<b>24,365</b>
1. Depreciation/Renewal Reserve Funds	59	105	105	105	5,169	5,202	5,212	5,465
2. Sinking Funds	-3,688	80,000	125,000	80,000	3,687	4,190	4,758	5,100
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	46,502	69,166	70,867	58,446	10,748	13,957	39,314	13,800
<b>IX. Deposits and Advances (1 to 4)</b>	<b>1,085,669</b>	<b>1,256,196</b>	<b>1,267,094</b>	<b>1,156,127</b>	<b>227,784</b>	<b>215,820</b>	<b>167,476</b>	<b>201,526</b>
1. Civil Deposits	256,811	312,000	312,000	312,000	107,471	105,000	110,000	113,000
2. Deposits of Local Funds	768,810	700,000	700,000	700,000	942	950	1,400	1,450
3. Civil Advances	14,664	17,000	17,000	17,000	8,975	6,000	4,000	6,000
4. Others	45,384	227,196	238,094	127,127	110,397	103,870	52,076	81,076
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>4,466,275</b>	<b>3,653,012</b>	<b>7,373,011</b>	<b>4,072,212</b>	<b>3,217,490</b>	<b>754,372</b>	<b>9,307,790</b>	<b>9,158,075</b>
1. Suspense	186,258	167,860	167,860	167,860	59,474	70,395	1,540,400	1,650,075
2. Cash Balance Investment Accounts	1,126,389	580,000	4,300,000	1,000,000	3,150,654	80,000	—	—
3. Deposits with RBI	1,823,080	1,800,000	1,800,000	1,800,000	—	600,000	7,759,320	7,500,000
4. Others	1,330,548	1,105,152	1,105,151	1,104,352	7,362	3,978	8,070	8,000
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	<b>590</b>	—	<b>130</b>	—	—	—	—	—
of which : Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>551,226</b>	<b>411,160</b>	<b>411,160</b>	<b>411,160</b>	<b>183,074</b>	<b>120,000</b>	<b>150,000</b>	<b>150,000</b>

## Appendix III: Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>1,248,208</b>	<b>357,653</b>	<b>452,430</b>	<b>413,877</b>	<b>237,370</b>	<b>277,186</b>	<b>367,777</b>	<b>281,260</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>370,211</b>	<b>145,488</b>	<b>240,265</b>	<b>201,212</b>	<b>139,887</b>	<b>169,508</b>	<b>192,699</b>	<b>151,414</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>434,229</b>	<b>121,745</b>	<b>195,994</b>	<b>174,937</b>	<b>76,089</b>	<b>86,724</b>	<b>111,724</b>	<b>72,163</b>
1. Market Loans	88,561	42,500	42,500	46,750	9,542	15,224	15,224	16,746
2. Loans from L.I.C.	2,732	6,000	10,000	8,242	11,300	11,300	11,300	10,000
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	8,527	17,500	17,500	20,500	21,000	26,000	21,000	10,000
5. Loans from National Co-operative Development Corporation	1,235	900	900	31	—	—	—	—
6. WMA from RBI	189,834	14,000	14,000	14,000	—	—	—	—
7. Special Securities issued to NSSF	78,844	30,845	80,000	37,614	30,047	30,000	60,000	30,000
8. Others@ <i>of which:</i>	64,496	10,000	31,094	47,800	4,200	4,200	4,200	5,417
Land Compensation and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>23,299</b>	<b>15,036</b>	<b>14,126</b>	<b>14,408</b>	<b>38,845</b>	<b>39,342</b>	<b>39,426</b>	<b>55,237</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	12,888	15,000	14,090	14,372	38,825	39,342	39,426	55,237
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	322	36	36	36	—	—	—	—
4. Non-Plan (i to ii)	89	—	—	—	20	30	—	—
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	89	—	—	—	20	30	—	—
5. Ways and Means Advances from Centre	10,000	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>2,579</b>	<b>2,707</b>	<b>2,853</b>	<b>2,367</b>	<b>315</b>	<b>348</b>	<b>355</b>	<b>352</b>
1. Housing	55	41	52	52	6	6	20	16
2. Urban Development	—	—	—	—	20	18	—	—
3. Crop Husbandry	3	7	7	7	4	4	5	5
4. Food Storage and Warehousing	12	9	9	9	—	—	—	—
5. Co-operation	335	380	380	380	—	—	2	3
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	135	—	135	—	—	—	—	—
8. Village and Small Industries	22	21	21	24	—	—	—	—
9. Industries and Minerals	—	—	—	—	—	5	5	5
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	1,940	2,213	2,215	1,864	270	300	300	300
12. Others**	77	37	34	31	15	15	23	23
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>92,194</b>	<b>50,500</b>	<b>60,500</b>	<b>54,500</b>	<b>75,857</b>	<b>98,811</b>	<b>100,394</b>	<b>99,243</b>
1. State Provident Funds	90,719	49,000	59,000	52,900	73,658	96,500	98,000	96,719
2. Others	1,476	1,500	1,500	1,600	2,199	2,311	2,394	2,524
<b>VIII. Reserve Funds (1 to 4)</b>	<b>5,288</b>	—	—	—	<b>15,205</b>	<b>18,782</b>	<b>77,464</b>	<b>18,341</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	—	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	5,288	—	—	—	15,205	18,782	77,464	18,341
<b>IX. Deposits and Advances (1 to 4)</b>	<b>132,265</b>	<b>37,387</b>	<b>37,387</b>	<b>37,387</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
1. Civil Deposits	35,413	7,987	7,987	7,987	1,300	1,300	1,300	1,300
2. Deposits of Local Funds	83,587	21,500	21,500	21,500	—	—	—	—
3. Civil Advances	12,677	7,250	7,250	7,250	1,000	1,000	1,000	1,000
4. Others	588	650	650	650	—	—	—	—
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>305,641</b>	<b>82,241</b>	<b>93,533</b>	<b>82,241</b>	<b>15,459</b>	<b>17,579</b>	<b>22,815</b>	<b>20,324</b>
1. Suspense	20,174	17,100	28,392	17,100	9,459	11,579	16,815	14,324
2. Cash Balance Investment Accounts	285,122	15,000	15,000	15,000	—	—	3,600	3,600
3. Deposits with RBI	—	50,000	50,000	50,000	—	—	—	—
4. Others	345	141	141	141	6,000	6,000	2,400	2,400
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>252,713</b>	<b>48,037</b>	<b>48,037</b>	<b>48,037</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>

State Finances : A Study of Budgets of 2006-07

**Appendix III: Capital Receipts of Individual States (Contd.)**

(Rs. Lakh)

Items	JHARKHAND				KARNATAKA			
	2004-05 (Revised Estimates)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>685,264</b>	<b>552,124</b>	<b>552,124</b>	<b>828,765</b>	<b>6,626,281</b>	<b>2,199,320</b>	<b>2,195,821</b>	<b>2,272,177</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>362,340</b>	<b>233,355</b>	<b>233,355</b>	<b>499,928</b>	<b>942,008</b>	<b>481,745</b>	<b>693,246</b>	<b>318,702</b>
<b>I. External Debt #</b>	-	-	-	-	-	-	-	-
<b>II. Internal Debt (1 to 8)</b>	<b>225,000</b>	<b>200,358</b>	<b>200,358</b>	<b>462,255</b>	<b>841,647</b>	<b>387,787</b>	<b>484,217</b>	<b>255,000</b>
1. Market Loans	45,000	23,562	23,562	33,855	229,868	151,287	41,492	-
2. Loans from L.I.C.	-	-	-	-	-	-	-	-
3. Loans from S.B.I. and other Banks	-	-	-	-	-	-	-	-
4. Loans from National Bank for Agriculture and Rural Development	25,000	35,000	35,000	82,000	20,862	40,000	10,000	60,000
5. Loans from National Co-operative Development Corporation	-	25,000	25,000	18,000	6,012	1,500	-	-
6. WMA from RBI	-	-	-	-	146,279	135,000	-	135,000
7. Special Securities issued to NSSF	105,000	51,796	51,796	151,100	438,626	60,000	432,725	60,000
8. Others@	50,000	65,000	65,000	177,300	-	-	-	-
of which:								
Land Compensation and other Bonds	-	-	-	-	-	-	-	-
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>102,842</b>	-	-	-	<b>155,575</b>	<b>219,112</b>	<b>199,183</b>	<b>117,941</b>
1. State Plan Schemes	43,642	-	-	-	153,145	214,501	199,183	117,891
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	13,623	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	45,577	-	-	-	2,376	111	-	-
4. Non-Plan (i to ii)	-	-	-	-	55	4,500	-	50
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	55	4,500	-	50
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>1,552</b>	<b>992</b>	<b>992</b>	<b>1,193</b>	<b>4,685</b>	<b>2,991</b>	<b>2,991</b>	<b>4,461</b>
1. Housing	6	5	5	6	572	200	200	572
2. Urban Development	-	-	-	-	51	50	50	51
3. Crop Husbandry	-	-	-	-	-	40	40	-
4. Food Storage and Warehousing	-	-	-	-	-	-	-	-
5. Co-operation	-	-	-	-	151	100	100	151
6. Minor Irrigation	-	-	-	-	-	1	1	-
7. Power Projects	1,150	500	500	500	225	500	500	-
8. Village and Small Industries	58	56	56	56	39	58	58	39
9. Industries and Minerals	-	-	-	-	65	212	212	65
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	338	430	430	630	-675	1,275	1,275	-675
12. Others**	-	-	-	-	4,257	555	555	4,258
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>4,052</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>39,000</b>	<b>33,795</b>	<b>33,795</b>	<b>39,112</b>	<b>152,149</b>	<b>175,450</b>	<b>175,450</b>	<b>192,995</b>
1. State Provident Funds	38,000	32,795	32,795	37,812	81,037	90,090	90,090	99,099
2. Others	1,000	1,000	1,000	1,300	71,112	85,360	85,360	93,896
<b>VIII. Reserve Funds (1 to 4)</b>	<b>6,891</b>	<b>7,000</b>	<b>7,000</b>	<b>16,182</b>	<b>56,997</b>	<b>20,900</b>	<b>20,900</b>	<b>83,700</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	6	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-72	-	-	-
4. Others	6,891	7,000	7,000	16,182	57,064	20,900	20,900	83,700
<b>IX. Deposits and Advances (1 to 4)</b>	<b>103,659</b>	<b>103,659</b>	<b>103,659</b>	<b>103,659</b>	<b>1,721,128</b>	<b>578,080</b>	<b>578,080</b>	<b>578,080</b>
1. Civil Deposits	13,341	13,341	13,341	13,341	205,368	85,000	85,000	85,000
2. Deposits of Local Funds	38,100	38,100	38,100	38,100	931,331	420,000	420,000	420,000
3. Civil Advances	6,618	6,618	6,618	6,618	7,477	-	-	-
4. Others	45,600	45,600	45,600	45,600	576,953	73,080	73,080	73,080
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>65,114</b>	<b>65,114</b>	<b>65,114</b>	<b>65,114</b>	<b>3,426,760</b>	<b>606,500</b>	<b>526,500</b>	<b>831,500</b>
1. Suspense	38,514	38,514	38,514	38,514	86,752	26,500	26,500	26,500
2. Cash Balance Investment Accounts	20,000	20,000	20,000	20,000	1,984,536	80,000	-	305,000
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	6,600	6,600	6,600	6,600	1,355,472	500,000	500,000	500,000
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-
<b>XII. Miscellaneous Capital Receipts</b>	-	-	-	-	-	-	-	-
of which : Disinvestment	-	-	-	-	-	-	-	-
<b>XIII. Remittances</b>	<b>126,206</b>	<b>126,206</b>	<b>126,206</b>	<b>126,250</b>	<b>263,288</b>	<b>208,000</b>	<b>208,000</b>	<b>208,000</b>

### Appendix III: Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	KERALA				MADHYA PRADESH			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>5,037,878</b>	<b>4,053,625</b>	<b>5,192,072</b>	<b>5,083,525</b>	<b>4,461,948</b>	<b>4,916,582</b>	<b>5,515,352</b>	<b>5,169,959</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>723,955</b>	<b>635,039</b>	<b>694,189</b>	<b>894,813</b>	<b>1,009,657</b>	<b>750,567</b>	<b>822,574</b>	<b>633,251</b>
<b>I. External Debt #</b>	-	-	-	-	-	-	-	-
<b>II. Internal Debt (1 to 8)</b>	<b>1,444,236</b>	<b>908,268</b>	<b>1,219,226</b>	<b>1,036,497</b>	<b>920,274</b>	<b>1,203,328</b>	<b>951,512</b>	<b>1,075,949</b>
1. Market Loans	167,189	111,866	163,124	179,395	173,020	108,555	155,140	282,833
2. Loans from L.I.C.	44,000	44,000	44,000	44,000	-	-	-	-
3. Loans from S.B.I. and other Banks	-	-	-	-	-	12,000	256	12,000
4. Loans from National Bank for Agriculture and Rural Development	10,084	25,000	25,200	45,200	30,234	56,000	56,000	56,000
5. Loans from National Co-operative Development Corporation	6,642	3,400	3,400	3,400	1,186	1,416	1,416	1,416
6. WMA from RBI	932,825	465,000	679,500	460,500	223,474	750,000	450,000	500,000
7. Special Securities issued to NSSF	279,495	255,000	300,000	300,000	276,567	270,000	284,000	216,000
8. Others@	4,001	4,002	4,002	4,002	215,793	5,357	4,700	7,700
of which:								
Land Compensation and other Bonds	1	2	2	2	141,480	-	-	-
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>148,211</b>	<b>152,125</b>	<b>97,047</b>	<b>135,078</b>	<b>188,101</b>	<b>214,792</b>	<b>50,497</b>	<b>60,509</b>
1. State Plan Schemes	112,238	129,929	59,851	97,882	161,656	213,291	49,775	59,064
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	931	2,156	2,156	2,156	1,445	1,501	722	1,445
4. Non-Plan (i to ii)	42	40	40	40	-	-	-	-
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-
(ii) Others	42	40	40	40	-	-	-	-
5. Ways and Means Advances from Centre	35,000	20,000	35,000	35,000	25,000	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>9,522</b>	<b>7,490</b>	<b>6,776</b>	<b>9,349</b>	<b>5,320</b>	<b>86,161</b>	<b>279,604</b>	<b>4,369</b>
1. Housing	43	114	114	117	-	297	299	233
2. Urban Development	450	343	343	343	1,381	1,391	1,385	1,612
3. Crop Husbandry	-	24	24	24	90	7	-	-
4. Food Storage and Warehousing	27	166	166	100	548	335	110	105
5. Co-operation	1,772	1,315	1,315	1,911	584	973	1,447	973
6. Minor Irrigation	-	-	-	-	-	40	-	-
7. Power Projects	-	-	-	-	903	81,478	274,936	-
8. Village and Small Industries	679	746	746	775	19	1	58	58
9. Industries and Minerals	2,578	92	92	2,578	44	-	-	-
10. Road Transport	-	-	-	-	-	-	-	-
11. Government Servants, etc.+	3,692	3,907	3,243	2,768	796	935	935	851
12. Others**	280	783	733	734	954	704	435	537
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	<b>9,189</b>	<b>100</b>	-	<b>100</b>	<b>100</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>789,644</b>	<b>1,034,267</b>	<b>931,529</b>	<b>1,054,122</b>	<b>181,050</b>	<b>135,759</b>	<b>137,640</b>	<b>144,513</b>
1. State Provident Funds	157,863	246,678	214,623	309,196	144,629	114,334	114,334	119,370
2. Others	631,781	787,589	716,905	744,926	36,421	21,425	23,306	25,143
<b>VIII. Reserve Funds (1 to 4)</b>	<b>35,813</b>	<b>23,426</b>	<b>34,386</b>	<b>26,689</b>	<b>35,069</b>	<b>36,328</b>	<b>60,260</b>	<b>65,898</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	49	39	38	36
2. Sinking Funds	-	13,857	14,408	16,111	-	100	100	100
3. Famine Relief Fund	-	-	-	-	19	29	19	19
4. Others	35,813	9,569	19,978	10,578	35,001	36,160	60,103	65,743
<b>IX. Deposits and Advances (1 to 4)</b>	<b>223,111</b>	<b>449,783</b>	<b>404,610</b>	<b>427,597</b>	<b>387,530</b>	<b>284,345</b>	<b>314,015</b>	<b>497,994</b>
1. Civil Deposits	89,727	96,976	106,276	104,258	174,575	137,038	167,256	163,856
2. Deposits of Local Funds	130,631	351,050	296,050	321,050	17	7	4,500	4,300
3. Civil Advances	233	308	54	60	33,936	38,500	30,000	35,000
4. Others	2,520	1,449	2,229	2,229	179,003	108,800	112,259	294,838
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>1,890,448</b>	<b>1,045,222</b>	<b>1,988,202</b>	<b>1,894,799</b>	<b>2,212,701</b>	<b>2,231,981</b>	<b>3,217,500</b>	<b>2,766,500</b>
1. Suspense	413,461	364,139	465,130	413,878	956	28,081	16,100	15,000
2. Cash Balance Investment Accounts	57,644	30,005	72,206	30,005	867,747	700,400	2,000,000	1,500,000
3. Deposits with RBI	-	-	-	-	-	-	-	-
4. Others	1,419,343	651,078	1,450,866	1,450,916	1,343,998	1,503,500	1,201,400	1,251,500
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-
<b>XII. Miscellaneous Capital Receipts</b>	<b>2</b>	-	-	-	-	-	-	-
of which : Disinvestment	-	-	-	-	-	-	-	-
<b>XIII. Remittances</b>	<b>487,703</b>	<b>432,945</b>	<b>510,297</b>	<b>499,294</b>	<b>531,803</b>	<b>719,888</b>	<b>500,324</b>	<b>550,227</b>

## State Finances : A Study of Budgets of 2006-07

## Appendix III: Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	MAHARASHTRA				MANIPUR			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>7,755,565</b>	<b>6,459,327</b>	<b>14,030,373</b>	<b>6,614,943</b>	<b>532,046</b>	<b>199,494</b>	<b>454,625</b>	<b>469,310</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>3,106,083</b>	<b>1,509,378</b>	<b>2,451,492</b>	<b>1,967,881</b>	<b>118,874</b>	<b>41,128</b>	<b>54,919</b>	<b>25,438</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>2,392,508</b>	<b>707,156</b>	<b>2,286,543</b>	<b>1,202,169</b>	<b>35,856</b>	<b>43,027</b>	<b>32,455</b>	<b>57,568</b>
1. Market Loans	427,248	138,580	186,963	173,760	8,299	8,991	14,991	22,147
2. Loans from L.I.C.	—	47,700	—	—	—	884	—	—
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	-39,359	100,000	100,000	100,000	—	800	800	1,000
5. Loans from National Co-operative Development Corporation	10,755	9,551	36,536	32,730	—	—	—	—
6. WMA from RBI	353,791	100,000	368,493	300,000	24,155	30,000	13,000	10,000
7. Special Securities issued to NSSF	1,575,293	302,800	1,573,348	566,488	3,402	—	3,664	24,321
8. Others@ <i>of which:</i>	64,780	8,525	21,203	29,191	—	2,352	—	100
Land Compensation and other Bonds	5	20	20	20	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>180,168</b>	<b>340,207</b>	<b>36,864</b>	<b>69,378</b>	<b>102,722</b>	<b>31,810</b>	—	—
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	176,575	333,127	29,178	63,413	8,195	11,384	—	—
2. Central Plan Schemes	3,518	7,030	7,586	5,865	—	400	—	—
3. Centrally Sponsored Schemes	—	—	—	—	192	—	—	—
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	74	50	100	100	61,083	1	—	—
5. Ways and Means Advances from Centre	—	—	—	—	33,100	20,000	—	—
6. Loans for Special Schemes	—	—	—	—	152	25	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>204,094</b>	<b>44,538</b>	<b>49,472</b>	<b>51,451</b>	<b>58</b>	<b>551</b>	<b>64</b>	<b>70</b>
1. Housing	3,813	3,407	2,800	3,407	—	500	1	1
2. Urban Development	448	1,425	910	1,243	—	—	—	—
3. Crop Husbandry	7	16	16	8	—	—	—	—
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	65,748	1,585	1,585	1,633	6	5	6	7
6. Minor Irrigation	2	10	10	10	—	—	—	—
7. Power Projects	109,013	17,322	22,350	21,468	—	—	—	—
8. Village and Small Industries	211	200	100	175	6	1	7	7
9. Industries and Minerals	7,241	—	614	475	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	10,711	11,873	12,025	14,036	46	45	50	55
12. Others**	6,901	8,699	9,062	8,997	—	—	—	—
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	<b>40,452</b>	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>168,436</b>	<b>220,104</b>	<b>193,810</b>	<b>216,066</b>	<b>13,093</b>	<b>15,200</b>	<b>27,200</b>	<b>10,200</b>
1. State Provident Funds	151,556	196,862	169,836	191,155	12,919	11,000	27,000	10,000
2. Others	16,880	23,243	23,974	24,911	174	4,200	200	200
<b>VIII. Reserve Funds (1 to 4)</b>	<b>646,136</b>	<b>482,962</b>	<b>626,940</b>	<b>493,521</b>	<b>740</b>	<b>556</b>	<b>556</b>	<b>572</b>
1. Depreciation/Renewal Reserve Funds	95	81	81	71	—	—	—	—
2. Sinking Funds	31,690	44,000	40,900	52,600	—	—	—	—
3. Famine Relief Fund	24	30	30	30	—	—	—	—
4. Others	614,327	438,851	585,929	440,819	740	556	556	572
<b>IX. Deposits and Advances (1 to 4)</b>	<b>746,589</b>	<b>591,954</b>	<b>897,048</b>	<b>656,189</b>	<b>13,631</b>	<b>1,350</b>	<b>26,350</b>	<b>15,400</b>
1. Civil Deposits	683,422	551,574	725,926	609,376	12,847	1,000	20,000	10,000
2. Deposits of Local Funds	183	313	303	304	—	—	—	—
3. Civil Advances	37,451	35,008	35,009	35,008	506	300	350	400
4. Others	25,534	5,060	135,810	11,501	278	50	6,000	5,000
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>2,229,349</b>	<b>2,942,805</b>	<b>8,817,694</b>	<b>2,827,608</b>	<b>306,311</b>	<b>57,000</b>	<b>308,000</b>	<b>323,000</b>
1. Suspense	4,799	12,800	14,471	35,662	20,295	4,000	5,000	5,000
2. Cash Balance Investment Accounts	2,101,384	100,000	5,461,575	2,400,000	284,800	50,000	300,000	315,000
3. Deposits with RBI	—	—	—	—	—	—	—	—
4. Others	123,166	2,830,005	3,341,648	391,946	1,216	3,000	3,000	3,000
<b>XI. Appropriation to Contingency Fund</b>	<b>30,000</b>	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
<i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>1,117,834</b>	<b>1,129,601</b>	<b>1,122,003</b>	<b>1,098,561</b>	<b>59,635</b>	<b>50,000</b>	<b>60,000</b>	<b>62,500</b>

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	MEGHALAYA				MIZORAM			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>369,040</b>	<b>1,303,422</b>	<b>1,305,174</b>	<b>1,295,563</b>	<b>248,079</b>	<b>40,394</b>	<b>238,491</b>	<b>51,841</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>46,851</b>	<b>44,612</b>	<b>43,462</b>	<b>43,890</b>	<b>37,506</b>	<b>32,974</b>	<b>39,639</b>	<b>34,264</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>24,466</b>	<b>25,036</b>	<b>29,070</b>	<b>25,315</b>	<b>43,678</b>	<b>10,434</b>	<b>32,246</b>	<b>26,730</b>
1. Market Loans	14,236	10,825	10,825	10,827	8,909	3,458	11,466	10,454
2. Loans from L.I.C.	—	1,150	—	300	—	4,918	4,918	4,918
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	1,509	2,600	2,600	2,600	211	1,400	1,400	1,400
5. Loans from National Co-operative Development Corporation	116	411	411	238	—	—	196	—
6. WMA from RBI	257	4,050	9,234	4,050	29,514	—	6,324	6,000
7. Special Securities issued to NSSF	5,678	5,000	5,000	5,500	3,286	—	3,000	3,300
8. Others@	2,670	1,000	1,000	1,800	1,758	658	4,942	658
of which:								
Land Compensation and other Bonds	—	—	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>11,213</b>	<b>8,713</b>	<b>8,713</b>	<b>12,351</b>	<b>6,778</b>	<b>7,597</b>	<b>1,357</b>	<b>750</b>
1. State Plan Schemes	4,297	7,942	7,640	11,514	5,971	7,586	1,341	750
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	138	15	335	15	142	1	—	—
4. Non-Plan (i to ii)	13	80	62	42	—	10	—	—
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	13	80	62	42	—	10	—	—
5. Ways and Means Advances from Centre	6,500	—	—	—	—	—	—	—
6. Loans for Special Schemes	265	676	676	780	665	—	16	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>1,846</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,230</b>	<b>2,093</b>	<b>2,263</b>	<b>2,283</b>
1. Housing	4	12	12	12	1,669	1,500	1,700	1,750
2. Urban Development	13	—	—	—	1	1	1	1
3. Crop Husbandry	—	—	—	—	—	—	—	—
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	7	7	7	7	28	31	31	31
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	48	—	—	—	—	—	—	—
8. Village and Small Industries	—	1	1	1	1	1	1	1
9. Industries and Minerals	—	—	—	—	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	1,774	1,980	1,980	1,980	531	530	530	500
12. Others**	—	—	—	—	—	30	—	—
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	<b>8,056</b>	<b>21,000</b>	<b>18,068</b>	<b>21,000</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>7,307</b>	<b>7,269</b>	<b>7,269</b>	<b>7,850</b>	<b>15,679</b>	<b>16,250</b>	<b>17,280</b>	<b>17,750</b>
1. State Provident Funds	7,307	7,269	7,269	7,850	15,132	13,000	17,000	17,500
2. Others	—	—	—	—	548	3,250	280	250
<b>VIII. Reserve Funds (1 to 4)</b>	<b>1,797</b>	<b>1,321</b>	<b>1,971</b>	<b>2,143</b>	<b>1,692</b>	<b>900</b>	<b>1,094</b>	<b>1,208</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	702	842	842	982	500	600	600	700
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	1,095	479	1,129	1,161	1,192	300	494	508
<b>IX. Deposits and Advances (1 to 4)</b>	<b>16,520</b>	<b>25,619</b>	<b>25,619</b>	<b>24,770</b>	<b>30,382</b>	<b>1,710</b>	<b>25,500</b>	<b>1,710</b>
1. Civil Deposits	13,289	22,515	22,515	21,566	29,411	1,700	25,000	1,700
2. Deposits of Local Funds	—	2	2	2	—	—	—	—
3. Civil Advances	3,231	3,102	3,102	3,202	972	10	500	10
4. Others	—	—	—	—	—	—	—	—
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>232,891</b>	<b>1,153,718</b>	<b>1,153,718</b>	<b>1,140,758</b>	<b>82,381</b>	<b>1,400</b>	<b>113,305</b>	<b>1,400</b>
1. Suspense	1,755	5,352	5,352	5,173	610	—	45,000	—
2. Cash Balance Investment Accounts	230,734	374,165	374,165	374,165	80,451	—	11,805	—
3. Deposits with RBI	—	773,900	773,900	761,100	—	—	55,000	—
4. Others	402	301	301	320	1,320	1,400	1,500	1,400
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
of which : Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>64,944</b>	<b>58,746</b>	<b>58,746</b>	<b>59,376</b>	<b>65,249</b>	—	<b>45,436</b>	—

## State Finances : A Study of Budgets of 2006-07

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	NAGALAND				ORISSA			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>331,947</b>	<b>136,395</b>	<b>124,899</b>	<b>122,350</b>	<b>2,259,596</b>	<b>1,387,461</b>	<b>1,385,752</b>	<b>1,578,713</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>40,854</b>	<b>53,635</b>	<b>48,347</b>	<b>52,160</b>	<b>471,656</b>	<b>425,595</b>	<b>375,865</b>	<b>368,199</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>63,035</b>	<b>82,903</b>	<b>75,988</b>	<b>77,786</b>	<b>413,968</b>	<b>344,626</b>	<b>227,654</b>	<b>309,436</b>
1. Market Loans	16,361	18,465	25,382	28,148	119,897	99,459	66,613	163,908
2. Loans from L.I.C.	900	4,500	2,100	2,100	—	2,452	263	2,697
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	1,814	2,200	2,650	2,850	14,842	30,000	28,272	30,000
5. Loans from National Co-operative Development Corporation	321	238	238	238	431	2	6	—
6. WMA from RBI	35,437	50,000	35,000	35,000	145,046	150,000	—	50,000
7. Special Securities issued to NSSF	1,975	1,200	2,368	1,200	133,752	61,530	132,500	61,530
8. Others@ <i>of which:</i> Land Compensation and other Bonds	6,227	6,300	8,250	8,250	—	1,183	—	1,301
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>16,392</b>	<b>18,189</b>	<b>10,000</b>	<b>10,000</b>	<b>142,258</b>	<b>217,345</b>	<b>101,617</b>	<b>105,745</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	5,383	7,192	—	—	140,979	214,500	100,000	105,325
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	235	300	—	—	786	1,320	1,617	420
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	—	—	—	—	493	1,525	—	—
5. Ways and Means Advances from Centre	10,000	10,000	10,000	10,000	—	—	—	—
6. Loans for Special Schemes	774	697	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>650</b>	<b>613</b>	<b>671</b>	<b>574</b>	<b>41,695</b>	<b>16,498</b>	<b>26,000</b>	<b>27,640</b>
1. Housing	14	470	499	423	128	—	—	—
2. Urban Development	—	—	—	—	70	—	—	—
3. Crop Husbandry	—	—	—	—	—	—	—	—
4. Food Storage and Warehousing	—	—	—	—	191	—	—	—
5. Co-operation	16	16	16	15	324	—	—	—
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	20,000	—	—	5,514
8. Village and Small Industries	21	—	21	22	76	—	—	—
9. Industries and Minerals	—	—	—	—	2,521	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	599	127	135	114	17,389	13,987	20,489	18,116
12. Others**	—	—	—	—	996	2,511	5,511	4,010
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	—	—	—	—	<b>5,443</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>9,049</b>	<b>10,500</b>	<b>14,050</b>	<b>9,800</b>	<b>193,772</b>	<b>165,423</b>	<b>192,374</b>	<b>192,804</b>
1. State Provident Funds	8,820	10,250	13,800	9,550	193,409	165,303	192,134	192,504
2. Others	229	250	250	250	363	120	240	300
<b>VIII. Reserve Funds (1 to 4)</b>	<b>234</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>112,306</b>	<b>72,110</b>	<b>110,282</b>	<b>124,451</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	78,500	26,007	66,007	78,807
3. Famine Relief Fund	—	—	—	—	29	—	—	—
4. Others	234	180	180	180	33,777	46,103	44,275	45,644
<b>IX. Deposits and Advances (1 to 4)</b>	<b>13,150</b>	<b>1,260</b>	<b>1,260</b>	<b>1,260</b>	<b>274,944</b>	<b>259,323</b>	<b>260,493</b>	<b>345,030</b>
1. Civil Deposits	12,307	1,000	1,000	1,000	118,523	122,034	122,035	127,060
2. Deposits of Local Funds	—	—	—	—	32,595	32,780	32,785	33,502
3. Civil Advances	843	260	260	260	3,928	4,550	4,560	4,560
4. Others	—	—	—	—	119,898	99,959	101,113	179,908
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>180,143</b>	<b>8,740</b>	<b>8,740</b>	<b>8,740</b>	<b>876,069</b>	<b>113,982</b>	<b>259,010</b>	<b>264,562</b>
1. Suspense	4,121	1,490	1,490	1,490	-42,874	7,932	7,950	8,000
2. Cash Balance Investment Accounts	166,695	6,500	6,500	6,500	917,921	105,000	250,000	255,500
3. Deposits with RBI	—	—	—	—	—	—	—	—
4. Others	9,327	750	750	750	1,022	1,050	1,060	1,062
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b> <i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>49,294</b>	<b>14,010</b>	<b>14,010</b>	<b>14,010</b>	<b>199,141</b>	<b>183,154</b>	<b>193,322</b>	<b>194,045</b>



## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	PUNJAB				RAJASTHAN			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>2,643,739</b>	<b>4,822,453</b>	<b>7,004,915</b>	<b>6,926,564</b>	<b>6,680,650</b>	<b>5,890,817</b>	<b>9,063,764</b>	<b>6,325,881</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>753,452</b>	<b>604,304</b>	<b>640,465</b>	<b>561,346</b>	<b>1,176,905</b>	<b>905,209</b>	<b>676,497</b>	<b>668,991</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>1,017,328</b>	<b>871,277</b>	<b>635,931</b>	<b>537,430</b>	<b>1,031,229</b>	<b>895,073</b>	<b>588,466</b>	<b>744,997</b>
1. Market Loans	183,069	59,277	215,774	123,240	239,051	136,273	104,083	212,513
2. Loans from L.I.C.	—	—	—	—	89,390	—	—	—
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	17,804	32,400	32,400	32,400	16,393	50,000	25,643	50,000
5. Loans from National Co-operative Development Corporation	—	500	500	500	1,214	300	300	400
6. WMA from RBI	438,252	400,000	26,917	100	180,896	300,000	100,000	300,000
7. Special Securities issued to NSSF	364,103	365,000	360,340	381,190	504,285	408,500	358,440	182,084
8. Others@ <i>of which:</i> Land Compensation and other Bonds	14,100	14,100	—	—	—	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>54,835</b>	<b>82,462</b>	<b>8,268</b>	<b>13,725</b>	<b>147,912</b>	<b>214,596</b>	<b>53,068</b>	<b>75,652</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	34,244	58,907	8,013	13,465	145,392	209,560	49,666	70,854
2. Central Plan Schemes	—	—	—	—	—	-123	-123	—
3. Centrally Sponsored Schemes	400	—	—	—	2,488	4,286	2,639	4,048
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	191	3,555	255	260	32	750	763	750
5. Ways and Means Advances from Centre	20,000	20,000	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>13,381</b>	<b>20,081</b>	<b>11,494</b>	<b>24,190</b>	<b>12,463</b>	<b>10,643</b>	<b>11,731</b>	<b>10,783</b>
1. Housing	20	—	17	18	258	207	205	138
2. Urban Development	201	199	199	200	225	200	2,179	200
3. Crop Husbandry	972	160	1,291	5	1,257	1,008	1,005	505
4. Food Storage and Warehousing	27	—	—	—	54	13	13	2
5. Co-operation	81	41	26	22	2,729	2,493	4,896	4,541
6. Minor Irrigation	—	—	—	—	1	1	1	1
7. Power Projects	3,062	10,000	—	15,000	1,993	1,894	1,790	4,496
8. Village and Small Industries	462	1,331	1,921	1,914	20	26	21	20
9. Industries and Minerals	—	—	—	—	4,813	3,117	410	168
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	8,309	8,115	7,624	6,837	1,044	649	615	481
12. Others**	247	235	416	194	69	1,035	596	231
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>142,891</b>	<b>149,729</b>	<b>145,078</b>	<b>152,371</b>	<b>217,700</b>	<b>248,507</b>	<b>245,639</b>	<b>264,212</b>
1. State Provident Funds	139,264	146,458	141,199	148,259	150,989	173,863	166,691	176,707
2. Others	3,627	3,271	3,879	4,112	66,711	74,644	78,948	87,505
<b>VIII. Reserve Funds (1 to 4)</b>	<b>44,803</b>	<b>14,737</b>	<b>35,693</b>	<b>30,397</b>	<b>82,986</b>	<b>69,587</b>	<b>68,232</b>	<b>114,938</b>
1. Depreciation/Renewal Reserve Funds	268	7,016	6,793	7,348	1,925	2,121	200	—
2. Sinking Funds	—	7,000	—	7,000	—	—	—	—
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	44,535	721	28,900	16,049	81,061	67,466	68,032	114,938
<b>IX. Deposits and Advances (1 to 4)</b>	<b>120,610</b>	<b>87,790</b>	<b>96,976</b>	<b>96,976</b>	<b>3,853,309</b>	<b>3,644,665</b>	<b>3,866,034</b>	<b>4,286,691</b>
1. Civil Deposits	66,727	73,321	91,198	91,198	418,243	397,256	426,187	426,386
2. Deposits of Local Funds	2,762	5,584	39	39	3,112,542	3,060,804	3,270,184	3,576,533
3. Civil Advances	6,944	8,609	5,739	5,739	5,873	5,005	6,004	6,002
4. Others	44,177	276	—	—	316,651	181,600	163,659	277,770
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>1,175,850</b>	<b>3,528,467</b>	<b>5,986,001</b>	<b>5,986,001</b>	<b>1,077,212</b>	<b>513,841</b>	<b>3,934,189</b>	<b>507,204</b>
1. Suspense	34,657	73,318	66,711	66,711	3,775	12,818	6,161	6,161
2. Cash Balance Investment Accounts	252,860	96,028	974,143	974,143	1,072,661	500,000	3,926,985	500,000
3. Deposits with RBI	—	2,608,150	4,010,891	4,010,891	—	—	—	—
4. Others	888,333	750,971	934,256	934,256	776	1,023	1,043	1,043
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b> <i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>74,041</b>	<b>67,910</b>	<b>85,474</b>	<b>85,474</b>	<b>257,838</b>	<b>293,905</b>	<b>296,405</b>	<b>321,405</b>

## State Finances : A Study of Budgets of 2006-07

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	SIKKIM				TAMIL NADU			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>211,167</b>	<b>160,010</b>	<b>177,592</b>	<b>194,510</b>	<b>8,688,959</b>	<b>5,789,053</b>	<b>10,392,616</b>	<b>8,126,200</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>35,291</b>	<b>12,113</b>	<b>18,734</b>	<b>24,681</b>	<b>1,404,187</b>	<b>822,110</b>	<b>879,191</b>	<b>1,128,871</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>14,220</b>	<b>3,962</b>	<b>15,888</b>	<b>20,586</b>	<b>1,221,488</b>	<b>842,085</b>	<b>846,480</b>	<b>980,058</b>
1. Market Loans	4,757	1,154	10,654	15,352	259,936	285,113	164,952	278,511
2. Loans from L.I.C.	964	964	964	964	50,644	5,000	—	26,000
3. Loans from S.B.I. and other Banks	—	—	—	—	35,000	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	487	800	800	800	33,300	40,065	40,000	108,500
5. Loans from National Co-operative Development Corporation	—	—	—	—	-137,614	480	1,899	747
6. WMA from RBI	—	—	—	—	133,707	100,000	110,000	100,000
7. Special Securities issued to NSSF	3,188	1,000	3,426	3,426	591,450	375,738	507,139	420,000
8. Others@	4,824	44	44	44	255,065	35,689	22,490	46,300
of which:								
Land Compensation and other Bonds	4,780	—	—	—	196,214	—	—	—
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>5,078</b>	<b>6,018</b>	<b>329</b>	<b>359</b>	<b>125,860</b>	<b>1,003</b>	<b>54,750</b>	<b>134,826</b>
1. State Plan Schemes	4,673	5,010	320	350	109,866	—	53,983	133,776
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	171	588	—	—	1,042	903	719	1,000
4. Non-Plan (i to ii)	—	—	9	9	14,952	100	48	50
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	—	—	9	9	14,952	100	48	50
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	234	420	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>-24</b>	<b>111</b>	<b>71</b>	<b>71</b>	<b>78,338</b>	<b>21,962</b>	<b>74,199</b>	<b>137,119</b>
1. Housing	—	—	—	—	-431	139	104	94
2. Urban Development	—	—	—	—	7,663	1,530	1,510	1,044
3. Crop Husbandry	—	—	—	—	15	—	—	—
4. Food Storage and Warehousing	—	—	—	—	20	19	18,825	30,018
5. Co-operation	—	—	—	—	160	122	2,923	29,242
6. Minor Irrigation	—	—	—	—	5	—	—	—
7. Power Projects	—	—	—	—	3,000	3,862	10,036	11,525
8. Village and Small Industries	—	—	—	—	270	102	469	667
9. Industries and Minerals	—	—	—	—	1,093	234	11,607	12,931
10. Road Transport	—	—	—	—	—	—	—	8,000
11. Government Servants, etc.+	-24	111	71	71	12,187	9,637	9,633	14,935
12. Others**	—	—	—	—	54,356	6,317	19,092	28,662
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	<b>50</b>	—	<b>84</b>	<b>10</b>	—	—	—	1,652
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>6,979</b>	<b>6,480</b>	<b>7,096</b>	<b>7,696</b>	<b>198,245</b>	<b>334,153</b>	<b>257,461</b>	<b>288,856</b>
1. State Provident Funds	6,784	6,300	6,900	7,500	193,126	329,559	251,706	282,840
2. Others	195	180	196	196	5,119	4,594	5,755	6,016
<b>VIII. Reserve Funds (1 to 4)</b>	<b>3,279</b>	<b>2,212</b>	<b>2,897</b>	<b>4,105</b>	<b>205,727</b>	<b>200,175</b>	<b>645,527</b>	<b>463,277</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	27	27	23	23
2. Sinking Funds	1,100	1,100	1,100	1,173	47,030	36,694	291,722	245,074
3. Famine Relief Fund	—	—	—	—	—	1	1	1
4. Others	2,179	1,112	1,797	2,932	158,670	163,453	353,781	218,629
<b>IX. Deposits and Advances (1 to 4)</b>	<b>2,122</b>	<b>2,478</b>	<b>2,477</b>	<b>2,121</b>	<b>1,007,593</b>	<b>780,385</b>	<b>871,280</b>	<b>897,885</b>
1. Civil Deposits	2,121	2,477	2,477	2,121	729,506	518,268	584,718	587,741
2. Deposits of Local Funds	1	—	—	—	135,844	163,839	145,088	145,088
3. Civil Advances	—	1	—	—	5,781	6,101	5,715	5,716
4. Others	—	—	—	—	136,462	92,177	135,759	159,340
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>130,304</b>	<b>100,764</b>	<b>110,764</b>	<b>110,404</b>	<b>5,622,934</b>	<b>3,253,554</b>	<b>7,453,187</b>	<b>5,032,348</b>
1. Suspense	235	9	9	235	152,945	210,647	163,222	166,095
2. Cash Balance Investment Accounts	49,900	30,000	40,000	30,000	4,075,586	1,970,132	5,911,150	3,500,000
3. Deposits with RBI	—	—	—	—	—	—	—	—
4. Others	80,169	70,755	70,755	80,169	1,394,403	1,072,775	1,378,815	1,366,253
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
of which : Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>49,158</b>	<b>37,985</b>	<b>37,985</b>	<b>49,158</b>	<b>228,774</b>	<b>355,735</b>	<b>189,732</b>	<b>189,732</b>

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	TRIPURA				UTTARANCHAL			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>459,713</b>	<b>409,449</b>	<b>701,600</b>	<b>669,252</b>	<b>2,778,826</b>	<b>946,326</b>	<b>970,155</b>	<b>1,325,089</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>74,981</b>	<b>40,725</b>	<b>73,956</b>	<b>71,668</b>	<b>223,072</b>	<b>229,378</b>	<b>253,270</b>	<b>275,347</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>55,812</b>	<b>28,548</b>	<b>56,985</b>	<b>57,368</b>	<b>229,298</b>	<b>193,845</b>	<b>193,845</b>	<b>223,300</b>
1. Market Loans	25,089	9,425	13,700	10,368	30,884	28,845	28,845	53,800
2. Loans from L.I.C.	2,183	3,000	—	3,000	—	5,000	5,000	—
3. Loans from S.B.I. and other Banks	—	—	—	—	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	—	3,000	3,000	3,000	11,442	17,500	17,500	17,500
5. Loans from National Co-operative Development Corporation	—	—	—	—	1,424	1,200	1,200	2,500
6. WMA from RBI	8,613	—	—	—	88,744	30,000	30,000	30,000
7. Special Securities issued to NSSF	19,927	12,623	40,285	41,000	96,804	110,000	110,000	117,000
8. Others@ <i>of which:</i> Land Compensation and other Bonds	—	500	—	—	—	1,300	1,300	2,500
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>9,516</b>	<b>2,000</b>	—	—	<b>14,688</b>	<b>21,987</b>	<b>21,987</b>	<b>4,955</b>
1. State Plan Schemes <i>of which: Advance release of Plan Assistance for Natural Calamities</i>	9,024	2,000	—	—	13,879	20,637	20,637	2,455
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	157	—	—	—	546	300	300	1,000
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	—	—	—	—	263	1,050	1,050	1,500
5. Ways and Means Advances from Centre	—	—	—	—	263	1,050	1,050	1,500
6. Loans for Special Schemes	335	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>397</b>	<b>300</b>	<b>300</b>	<b>304</b>	<b>8,709</b>	<b>6,040</b>	<b>6,040</b>	<b>17,965</b>
1. Housing	21	21	23	23	—	—	—	—
2. Urban Development	—	—	—	—	791	15	15	100
3. Crop Husbandry	—	—	—	—	—	3,000	3,000	—
4. Food Storage and Warehousing	—	—	—	—	—	—	—	—
5. Co-operation	3	7	3	3	15	25	25	45
6. Minor Irrigation	—	—	—	—	—	—	—	—
7. Power Projects	—	—	—	—	6,938	2,419	2,419	6,700
8. Village and Small Industries	2	6	3	3	—	—	—	10,001
9. Industries and Minerals	—	—	—	—	—	—	—	—
10. Road Transport	—	—	—	—	—	—	—	—
11. Government Servants, etc.+	371	262	271	271	933	550	550	1,089
12. Others**	—	4	—	4	32	31	31	31
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	—	—	—	—	<b>2,406</b>	—	<b>790</b>	<b>4,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>44,411</b>	<b>41,466</b>	<b>46,214</b>	<b>47,400</b>	<b>29,984</b>	<b>26,097</b>	<b>32,093</b>	<b>36,661</b>
1. State Provident Funds	44,065	41,086	45,834	47,000	29,432	25,501	31,497	35,790
2. Others	346	380	380	400	552	596	596	871
<b>VIII. Reserve Funds (1 to 4)</b>	<b>1,301</b>	<b>1,000</b>	<b>1,025</b>	<b>1,100</b>	<b>29,044</b>	<b>10,200</b>	<b>16,200</b>	<b>33,500</b>
1. Depreciation/Renewal Reserve Funds	—	—	—	—	—	—	—	—
2. Sinking Funds	—	—	—	—	12,500	10,200	10,200	15,500
3. Famine Relief Fund	—	—	—	—	—	—	—	—
4. Others	1,301	1,000	1,025	1,100	16,544	—	6,000	18,000
<b>IX. Deposits and Advances (1 to 4)</b>	<b>24,746</b>	<b>21,110</b>	<b>36,575</b>	<b>35,060</b>	<b>185,042</b>	<b>126,277</b>	<b>134,319</b>	<b>184,364</b>
1. Civil Deposits	23,496	18,960	23,550	23,000	110,936	52,550	58,550	76,723
2. Deposits of Local Funds	—	—	—	—	65,304	73,727	75,769	107,641
3. Civil Advances	1,250	2,150	13,025	12,060	8,801	—	—	—
4. Others	—	—	—	—	—	—	—	—
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>263,256</b>	<b>245,025</b>	<b>510,500</b>	<b>483,020</b>	<b>2,102,137</b>	<b>423,830</b>	<b>426,831</b>	<b>618,791</b>
1. Suspense	-2,406	5,000	3,050	3,000	-11,537	16,830	16,830	24,572
2. Cash Balance Investment Accounts	265,663	240,000	507,430	480,000	300,334	—	—	—
3. Deposits with RBI	—	—	—	—	1,369,218	—	—	—
4. Others	-1	25	20	20	444,122	407,000	410,001	594,219
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b> <i>of which : Disinvestment</i>	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>60,273</b>	<b>70,000</b>	<b>50,000</b>	<b>45,000</b>	<b>177,518</b>	<b>138,050</b>	<b>138,050</b>	<b>201,553</b>

## State Finances : A Study of Budgets of 2006-07

## Appendix III : Capital Receipts of Individual States (Contd.)

(Rs. Lakh)

Items	UTTAR PRADESH				WEST BENGAL			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>17,515,002</b>	<b>6,693,927</b>	<b>6,629,975</b>	<b>6,672,855</b>	<b>10,953,031</b>	<b>9,064,011</b>	<b>9,529,770</b>	<b>9,436,861</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>2,177,448</b>	<b>1,626,581</b>	<b>1,485,127</b>	<b>1,534,476</b>	<b>1,514,996</b>	<b>1,662,916</b>	<b>1,943,751</b>	<b>1,676,341</b>
<b>I. External Debt #</b>	—	—	—	—	—	—	—	—
<b>II. Internal Debt (1 to 8)</b>	<b>3,484,790</b>	<b>2,011,439</b>	<b>2,217,881</b>	<b>2,342,942</b>	<b>2,738,325</b>	<b>1,755,672</b>	<b>1,478,353</b>	<b>1,667,585</b>
1. Market Loans	486,716	206,224	309,673	324,727	444,004	116,342	171,447	175,929
2. Loans from L.I.C.	—	—	—	—	—	1,000	—	—
3. Loans from S.B.I. and other Banks	188,000	90,000	140,000	150,000	—	—	—	—
4. Loans from National Bank for Agriculture and Rural Development	30,067	53,215	25,000	53,215	—	1,000	1,000	1,000
5. Loans from National Co-operative Development Corporation	758	—	—	—	1,656	2,000	2,311	1,793
6. WMA from RBI	2,025,100	1,000,000	1,000,000	1,000,000	1,289,851	350,000	—	100,000
7. Special Securities issued to NSSF	718,149	638,000	719,208	800,000	953,155	1,100,400	1,147,900	1,262,700
8. Others@	36,000	24,000	24,000	15,000	49,659	184,930	155,695	126,163
of which:								
Land Compensation and other Bonds	—	—	—	—	—	30	30	30
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>284,087</b>	<b>435,060</b>	<b>40,265</b>	<b>57,872</b>	<b>163,948</b>	<b>260,228</b>	<b>64,571</b>	<b>103,673</b>
1. State Plan Schemes	282,052	434,395	40,000	57,607	163,195	258,315	64,571	103,673
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	5	—	—
3. Centrally Sponsored Schemes	1,925	400	—	—	753	1,198	—	—
4. Non-Plan (i to ii)	110	265	265	265	—	710	—	—
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—
(ii) Others	110	265	265	265	—	710	—	—
5. Ways and Means Advances from Centre	—	—	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>27,763</b>	<b>36,151</b>	<b>50,692</b>	<b>38,793</b>	<b>74,660</b>	<b>37,658</b>	<b>66,600</b>	<b>22,658</b>
1. Housing	-1,814	1,437	1,437	1,337	24	150	150	150
2. Urban Development	1,342	1,535	1,535	1,535	—	120	95	95
3. Crop Husbandry	371	2,520	1,913	1,440	67	25	50	50
4. Food Storage and Warehousing	7	15	15	15	—	4	4	4
5. Co-operation	2,143	968	968	968	261	250	275	275
6. Minor Irrigation	—	—	—	—	2	7	7	7
7. Power Projects	—	100	100	100	29,440	29,409	58,351	14,409
8. Village and Small Industries	125	607	727	4,324	27	108	108	108
9. Industries and Minerals	13,081	15,272	15,272	14,656	39,795	1,230	1,205	1,205
10. Road Transport	—	49	49	49	—	200	200	200
11. Government Servants, etc.+	3,474	3,582	3,932	4,303	4,859	6,000	6,000	6,000
12. Others**	9,033	10,067	24,745	10,067	185	155	155	155
<b>V. Inter-State Settlement</b>	—	—	—	—	—	—	—	—
<b>VI. Contingency Fund</b>	<b>7,569</b>	—	<b>21,200</b>	—	—	—	<b>401</b>	—
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>322,560</b>	<b>372,473</b>	<b>453,515</b>	<b>405,236</b>	<b>114,204</b>	<b>123,472</b>	<b>126,508</b>	<b>138,859</b>
1. State Provident Funds	308,678	357,780	438,822	390,543	112,280	120,472	123,508	135,859
2. Others	13,882	14,693	14,693	14,693	1,924	3,000	3,000	3,000
<b>VIII. Reserve Funds (1 to 4)</b>	<b>271,029</b>	<b>348,813</b>	<b>311,431</b>	<b>339,848</b>	<b>64,248</b>	<b>72,265</b>	<b>53,030</b>	<b>56,899</b>
1. Depreciation/Renewal Reserve Funds	9,648	11,207	9,633	12,000	—	1	1	—
2. Sinking Funds	229,654	311,301	263,680	287,207	—	31,600	—	—
3. Famine Relief Fund	—	—	—	—	—	5	—	—
4. Others	31,727	26,305	38,118	40,641	64,248	40,659	53,029	56,899
<b>IX. Deposits and Advances (1 to 4)</b>	<b>1,239,440</b>	<b>548,812</b>	<b>583,812</b>	<b>550,962</b>	<b>1,144,594</b>	<b>917,746</b>	<b>1,004,577</b>	<b>979,946</b>
1. Civil Deposits	398,136	266,200	286,200	266,750	171,314	180,697	188,421	207,832
2. Deposits of Local Funds	390,250	282,612	297,612	284,212	361,092	384,449	420,065	379,030
3. Civil Advances	9,217	—	—	—	16,051	16,126	16,511	17,016
4. Others	441,837	—	—	—	596,137	336,474	379,580	376,068
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>11,368,235</b>	<b>2,691,179</b>	<b>2,701,179</b>	<b>2,685,702</b>	<b>6,466,567</b>	<b>5,656,132</b>	<b>6,519,408</b>	<b>6,230,189</b>
1. Suspense	-726,668	75,015	75,015	75,015	-3,552	6,329	384,152	8,980
2. Cash Balance Investment Accounts	430,108	—	—	—	208,159	20,000	310,000	200,000
3. Deposits with RBI	8,754,360	—	—	—	4,719,686	4,150,000	4,200,000	4,500,000
4. Others	2,910,435	2,616,164	2,626,164	2,610,687	1,542,274	1,479,803	1,625,256	1,521,209
<b>XI. Appropriation to Contingency Fund</b>	—	—	—	—	—	—	—	—
<b>XII. Miscellaneous Capital Receipts</b>	—	—	—	—	—	—	—	—
of which : Disinvestment	—	—	—	—	—	—	—	—
<b>XIII. Remittances</b>	<b>509,529</b>	<b>250,000</b>	<b>250,000</b>	<b>251,500</b>	<b>186,486</b>	<b>240,837</b>	<b>216,323</b>	<b>237,053</b>

## Appendix III : Capital Receipts of Individual States (Concl'd.)

(Rs. Lakh)

Items	NATIONAL CAPITAL TERRITORY OF DELHI				ALL STATES			
	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL CAPITAL RECEIPTS (I to XIII)</b>	<b>453,930</b>	<b>244,730</b>	<b>477,089</b>	<b>18,732</b>	<b>117,871,192</b>	<b>72,518,742</b>	<b>105,999,728</b>	<b>90,233,309</b>
<b>TOTAL CAPITAL RECEIPTS (Net of Public Accounts) *</b>	<b>453,930</b>	<b>244,730</b>	<b>477,089</b>	<b>18,732</b>	<b>20,468,688</b>	<b>14,941,319</b>	<b>15,913,567</b>	<b>15,196,882</b>
<b>I. External Debt #</b>	-	-	-	-	-	-	-	-
<b>II. Internal Debt (1 to 8)</b>	<b>373,238</b>	<b>224,517</b>	<b>435,622</b>	-	<b>22,148,862</b>	<b>15,222,817</b>	<b>15,868,933</b>	<b>15,066,850</b>
1. Market Loans	-	-	-	-	4,044,695	2,323,660	2,380,566	2,826,762
2. Loans from L.I.C.	-	-	-	-	386,698	305,975	96,652	122,127
3. Loans from S.B.I. and other Banks	-	-	-	-	317,161	202,000	210,256	272,200
4. Loans from National Bank for Agriculture and Rural Development	-	-	-	-	312,720	747,264	651,349	904,709
5. Loans from National Co-operative Development Corporation	-	-	-	-	-95,462	54,764	82,079	70,045
6. WMA from RBI	-	-	-	-	7,233,528	4,823,590	3,367,990	3,688,172
7. Special Securities issued to NSSF	373,238	224,517	435,622	-	8,743,062	6,049,409	8,426,287	6,481,509
8. Others@ of which: Land Compensation and other Bonds	-	-	-	-	1,206,459	716,155	653,754	701,326
	-	-	-	-	501,832	55	48,264	55
<b>III. Loans and Advances from the Centre (1 to 6)</b>	<b>27,897</b>	-	-	-	<b>2,615,741</b>	<b>3,121,614</b>	<b>1,091,132</b>	<b>1,352,512</b>
1. State Plan Schemes of which: Advance release of Plan Assistance for Natural Calamities	27,897	-	-	-	2,290,618	2,977,038	1,013,508	1,280,888
2. Central Plan Schemes	-	-	-	-	-	-123	-123	-
3. Centrally Sponsored Schemes	-	-	-	-	17,141	8,619	9,267	6,363
4. Non-Plan (i to ii) (i) Relief for Natural Calamities (ii) Others	-	-	-	-	63,830	41,417	10,455	11,334
5. Ways and Means Advances from Centre	-	-	-	-	80,773	14,208	3,304	3,482
6. Loans for Special Schemes	-	-	-	-	80,773	14,208	3,304	3,482
	-	-	-	-	159,600	75,001	50,000	45,001
	-	-	-	-	3,780	5,331	4,597	5,444
<b>IV. Recovery of Loans and Advances (1 to 12)</b>	<b>52,795</b>	<b>20,213</b>	<b>41,467</b>	<b>18,732</b>	<b>856,749</b>	<b>550,506</b>	<b>745,884</b>	<b>551,313</b>
1. Housing	-	-	-	-	5,499	85,799	34,968	59,576
2. Urban Development	-	-	-	-	15,689	8,097	9,377	8,896
3. Crop Husbandry	-	-	-	-	2,912	7,197	7,721	2,437
4. Food Storage and Warehousing	-	-	-	-	1,180	2,017	20,600	31,737
5. Co-operation	-	-	-	-	77,605	19,424	24,674	62,953
6. Minor Irrigation	-	-	-	-	10	8,559	19	8,518
7. Power Projects	-	-	-	-	438,883	171,371	377,428	85,304
8. Village and Small Industries	-	-	-	-	9,655	11,933	12,409	26,823
9. Industries and Minerals	-	-	-	-	74,807	25,545	34,056	34,682
10. Road Transport	-	-	-	-	-	249	249	8,249
11. Government Servants, etc.+	607	700	600	600	94,045	98,868	104,746	108,774
12. Others**	52,188	19,513	40,867	18,132	136,466	111,447	119,638	113,365
<b>V. Inter-State Settlement</b>	-	-	-	-	-	2	2	2
<b>VI. Contingency Fund</b>	-	-	-	-	<b>109,060</b>	<b>64,610</b>	<b>95,265</b>	<b>70,272</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	-	-	-	<b>3,380,032</b>	<b>3,930,543</b>	<b>3,851,177</b>	<b>4,037,188</b>
1. State Provident Funds	-	-	-	-	2,470,578	2,842,601	2,830,720	2,973,286
2. Others	-	-	-	-	909,453	1,087,942	1,020,457	1,063,902
<b>VIII. Reserve Funds (1 to 4)</b>	-	-	-	-	<b>1,857,060</b>	<b>1,696,771</b>	<b>2,466,927</b>	<b>2,240,535</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	17,385	25,832	22,119	25,084
2. Sinking Funds	-	-	-	-	451,842	614,673	861,952	842,218
3. Famine Relief Fund	-	-	-	-	40	94	79	79
4. Others	-	-	-	-	1,387,794	1,056,171	1,582,777	1,373,154
<b>IX. Deposits and Advances (1 to 4)</b>	-	-	-	-	<b>14,519,503</b>	<b>11,538,647</b>	<b>12,494,761</b>	<b>13,042,895</b>
1. Civil Deposits	-	-	-	-	4,213,628	3,317,417	3,805,878	3,681,876
2. Deposits of Local Funds	-	-	-	-	6,803,455	6,172,820	6,432,966	6,763,882
3. Civil Advances	-	-	-	-	271,028	241,829	241,232	253,814
4. Others	-	-	-	-	3,231,390	1,806,582	2,014,685	2,343,323
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	-	-	-	<b>65,450,213</b>	<b>30,908,515</b>	<b>64,092,702</b>	<b>48,300,513</b>
1. Suspense	-	-	-	-	98,993	1,237,654	3,186,833	2,801,951
2. Cash Balance Investment Accounts	-	-	-	-	27,486,549	6,065,902	26,975,544	14,437,462
3. Deposits with RBI	-	-	-	-	23,357,150	10,227,631	18,894,692	18,867,572
4. Others	-	-	-	-	14,507,520	13,377,328	15,035,634	12,193,527
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	<b>30,000</b>	-	-	<b>600</b>
<b>XII. Miscellaneous Capital Receipts</b>	-	-	-	-	<b>592</b>	-	<b>60,130</b>	<b>305,000</b>
of which : Disinvestment	-	-	-	-	-	-	-	100,000
<b>XIII. Remittances</b>	-	-	-	-	<b>6,903,379</b>	<b>5,484,716</b>	<b>5,232,815</b>	<b>5,265,631</b>

### Notes to Appendix III :

1. All figures are on gross basis including those under 'Public Accounts'. Further, WMA from RBI is included under 'Internal Debt' while Cash Balance Investment Account and Deposit with RBI are included under 'Suspense and Miscellaneous'. Capital receipts include public accounts on a net basis to have comparable data with those of the previous years.
  2. The comparable data on capital receipts based on Public Accounts (net) for 2003-04 (Accounts) are given in Statement 32.
  3. Sub-groups 'Small Savings, Provident Funds, etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous' and 'Remittances' pertain to 'Public Account'.
  4. 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'.
  5. 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'.
  6. Figures in respect of Jammu & Kashmir and Jharkhand for 2004-05 (Accounts) relate to revised estimates.
  7. In last year's Study, figures in respect of Bihar for 2005-06 (BE) were based on *vote-on-accounts*. The figures for 2005-06 (BE) in respect of Bihar have, therefore, been revised based on Budget 2006-07. Accordingly, all figures in respect of 'All States' for 2005-06 (BE) will differ from the figures published last year.
  8. The data are subject to rounding-off.
- \* Includes sum of Items I to XIII where Items V to XI, XIII and II(3) are on a net basis while Items II(6) and X(2 & 3) are excluded. Items II(6) and X(2&3) have been taken as financing items for overall surplus/deficit.
- # As per the Constitution of India, States can not raise resources directly from external agencies.
- @ 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.
- Nil/Negligible/Not available.

**Appendix IV: Capital Expenditure of Individual States**  
**ANDHRA PRADESH**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>571,160</b>	<b>14,418,373</b>	<b>14,989,532</b>	<b>774,270</b>	<b>2,424,119</b>	<b>3,198,389</b>	<b>755,564</b>	<b>1,910,452</b>	<b>2,666,016</b>	<b>1,041,450</b>	<b>2,281,810</b>	<b>3,323,260</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>571,160</b>	<b>1,013,380</b>	<b>1,584,540</b>	<b>774,270</b>	<b>726,775</b>	<b>1,501,045</b>	<b>755,564</b>	<b>373,683</b>	<b>1,129,246</b>	<b>1,041,450</b>	<b>493,264</b>	<b>1,534,714</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>509,075</b>	<b>32,349</b>	<b>541,424</b>	<b>711,943</b>	<b>38,945</b>	<b>750,888</b>	<b>717,656</b>	<b>4,662</b>	<b>722,318</b>	<b>1,001,811</b>	<b>4,725</b>	<b>1,006,536</b>
<b>1. Developmental (a + b)</b>	<b>507,228</b>	<b>6,208</b>	<b>513,436</b>	<b>706,994</b>	<b>3,373</b>	<b>710,367</b>	<b>713,578</b>	<b>4,232</b>	<b>717,811</b>	<b>993,732</b>	<b>4,234</b>	<b>997,966</b>
<b>(a) Social Services (1 to 9)</b>	<b>77,710</b>	<b>-</b>	<b>77,710</b>	<b>48,649</b>	<b>58</b>	<b>48,707</b>	<b>46,334</b>	<b>49</b>	<b>46,383</b>	<b>53,277</b>	<b>51</b>	<b>53,329</b>
1. Education, Sports, Art and Culture	579	-	579	2,050	-	2,050	2,050	-	2,050	4,261	-	4,261
2. Medical and Public Health	1,510	-	1,510	1,097	-	1,097	-	-	-	1,100	-	1,100
3. Family Welfare	10	-	10	30	-	30	30	-	30	30	-	30
4. Water Supply and Sanitation	51,132	-	51,132	85	-	85	7,603	-	7,603	118	-	118
5. Housing	557	-	557	942	58	1,000	942	49	991	2,942	51	2,993
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	23,563	-	23,563	40,126	-	40,126	31,392	-	31,392	39,962	-	39,962
8. Social Security and Welfare	298	-	298	1,301	-	1,301	1,301	-	1,301	1,215	-	1,215
9. Others *	60	-	60	3,018	-	3,018	3,017	-	3,017	3,650	-	3,650
<b>(b) Economic Services (1 to 10)</b>	<b>429,517</b>	<b>6,208</b>	<b>435,725</b>	<b>658,345</b>	<b>3,315</b>	<b>661,660</b>	<b>667,244</b>	<b>4,183</b>	<b>671,427</b>	<b>940,455</b>	<b>4,183</b>	<b>944,637</b>
1. Agriculture and Allied Activities (i to xi)	22,375	-56	22,319	2,317	-	2,317	2,316	-	2,316	2,977	-	2,977
(i) Crop Husbandry	-	-	-	-	-	-	58	-	58	-	-	-
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	-	-	-	58	-	58	-	-	-	-	-	-
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	218	-	218	545	-	545	545	-	545	845	-	845
(vi) Forestry and Wild Life	323	-	323	62	-	62	62	-	62	62	-	62
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	21,840	-45	21,795	1,652	-	1,652	1,652	-	1,652	2,070	-	2,070
(xi) Others @	-7	-12	-19	-	-	-	-	-	-	-	-	-
2. Rural Development	18,021	-	18,021	20,803	-	20,803	28,803	-	28,803	-	-	-
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	330,306	-	330,306	565,982	-	565,982	556,682	-	556,682	846,214	-	846,214
5. Energy	2,991	-	2,991	-	-	-	-	-	-	-	-	-
6. Industry and Minerals (i to iv)	7,380	-2	7,378	4,153	-	4,153	2,153	-	2,153	5,228	-	5,228
(i) Village and Small Industries	166	-2	163	200	-	200	200	-	200	205	-	205
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	200	-	200
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	7,215	-	7,215	3,953	-	3,953	1,953	-	1,953	4,823	-	4,823
7. Transport (i + ii)	48,444	6,280	54,724	50,340	3,292	53,632	62,541	4,160	66,700	71,286	4,159	75,445
(i) Roads and Bridges	43,518	6,280	49,798	44,190	3,292	47,482	57,391	4,160	61,550	66,136	4,159	70,295
(ii) Others **	4,927	-	4,927	6,150	-	6,150	5,150	-	5,150	5,150	-	5,150
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

See 'Notes to Appendix IV'.

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ANDHRA PRADESH**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	-	-13	-13	14,750	23	14,773	14,750	24	14,774	14,750	24	14,774
(i) Tourism	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others @@	-	-13	-13	14,750	23	14,773	14,750	24	14,774	14,750	24	14,774
<b>2. Non-Developmental (General Services)</b>	<b>1,847</b>	<b>26,141</b>	<b>27,989</b>	<b>4,949</b>	<b>35,572</b>	<b>40,521</b>	<b>4,078</b>	<b>429</b>	<b>4,507</b>	<b>8,079</b>	<b>491</b>	<b>8,570</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>445,977</b>	<b>445,977</b>	-	<b>525,257</b>	<b>525,257</b>	-	<b>334,897</b>	<b>334,897</b>	-	<b>618,592</b>	<b>618,592</b>
1. Market Loans	-	43,813	43,813	-	57,382	57,382	-	57,382	57,382	-	53,018	53,018
2. Loans from L.I.C.	-	2,858	2,858	-	3,610	3,610	-	3,594	3,594	-	31,781	31,781
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	123,071	123,071	-	201	201	-	201	201	-	6,221	6,221
5. Loans from National Co-operative Development Corporation	-	1,574	1,574	-	1,551	1,551	-	7,781	7,781	-	3,181	3,181
6. WMA from RBI	-	-	-	-	300,000	300,000	-	100,000	100,000	-	300,000	300,000
7. Special Securities issued to NSSF	-	144,552	144,552	-	9,359	9,359	-	9,359	9,359	-	18,295	18,295
8. Others	-	130,109	130,109	-	153,154	153,154	-	156,580	156,580	-	206,096	206,096
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	12,180	12,180
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>437,824</b>	<b>437,824</b>	-	<b>402,200</b>	<b>402,200</b>	-	<b>71,403</b>	<b>71,403</b>	-	<b>78,765</b>	<b>78,765</b>
1. State Plan Schemes	-	430,735	430,735	-	395,113	395,113	-	64,438	64,438	-	71,938	71,938
of which: Advance release of Plan Assistance for Natural Calamities	-	34	34	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	288	288	-	211	211	-	211	211	-	211	211
3. Centrally Sponsored Schemes	-	552	552	-	580	580	-	589	589	-	580	580
4. Non-Plan (i to ii)	-	628	628	-	777	777	-	646	646	-	637	637
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	628	628	-	777	777	-	646	646	-	637	637
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	5,621	5,621	-	5,519	5,519	-	5,519	5,519	-	5,398	5,398
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>62,085</b>	<b>97,229</b>	<b>159,314</b>	<b>62,327</b>	<b>60,373</b>	<b>122,700</b>	<b>37,908</b>	<b>62,722</b>	<b>100,630</b>	<b>39,639</b>	<b>91,184</b>	<b>130,823</b>
<b>1. Developmental Purposes (a + b)</b>	<b>62,085</b>	<b>93,378</b>	<b>155,463</b>	<b>62,327</b>	<b>54,215</b>	<b>116,542</b>	<b>37,908</b>	<b>56,563</b>	<b>94,471</b>	<b>39,639</b>	<b>85,025</b>	<b>124,664</b>
<b>(a) Social Services (1 to 7)</b>	<b>31,579</b>	<b>44,711</b>	<b>76,290</b>	<b>6,846</b>	<b>54,215</b>	<b>61,061</b>	<b>26,989</b>	<b>53,911</b>	<b>80,900</b>	<b>26,793</b>	<b>82,798</b>	<b>109,591</b>
1. Education, Sports, Art and Culture	11,847	-	11,847	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	4,800	4,800	3,300	4,800	8,100	3,300	4,800	8,100	1,000	5,986	6,986
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	2,500	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	2,500
5. Housing	19,228	35,634	54,862	2,126	40,665	42,791	23,169	40,361	63,530	25,373	69,312	94,685
6. Government Servants (Housing)	-	1,771	1,771	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000
7. Others	504	5	509	1,420	1,250	2,670	520	1,250	1,770	420	-	420
<b>(b) Economic Services (1 to 10)</b>	<b>30,505</b>	<b>48,668</b>	<b>79,173</b>	<b>55,481</b>	-	<b>55,481</b>	<b>10,919</b>	<b>2,652</b>	<b>13,571</b>	<b>12,846</b>	<b>2,227</b>	<b>15,073</b>
1. Crop Husbandry	700	10,864	11,564	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	345	9,300	9,645	2,285	-	2,285	1,535	-	1,535	2,575	-	2,575



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### ANDHRA PRADESH

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	574	-	574	-	-	-	-	-	-	-	-	-
6. Power Projects	24,943	282	25,225	47,109	-	47,109	4,297	-	4,297	5,197	-	5,197
7. Village and Small Industries	-	-	-	13	-	13	13	-	13	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	3,943	28,222	32,165	6,074	-	6,074	5,074	2,652	7,727	5,074	2,227	7,301
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>3,851</b>	<b>3,851</b>	-	<b>6,158</b>	<b>6,158</b>	-	<b>6,159</b>	<b>6,159</b>	-	<b>6,159</b>	<b>6,159</b>
(a) Government Servants (other than Housing)	-	3,851	3,851	-	6,158	6,158	-	6,159	6,159	-	6,159	6,159
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>10</b>	<b>10</b>	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>93,224</b>	<b>93,224</b>	-	<b>94,613</b>	<b>94,613</b>	-	<b>94,613</b>	<b>94,613</b>	-	<b>105,145</b>	<b>105,145</b>
1. State Provident Funds	-	79,894	79,894	-	81,528	81,528	-	81,528	81,528	-	88,851	88,851
2. Others	-	13,331	13,331	-	13,085	13,085	-	13,085	13,085	-	16,293	16,293
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>70,855</b>	<b>70,855</b>	-	<b>60,245</b>	<b>60,245</b>	-	<b>60,273</b>	<b>60,273</b>	-	<b>60,723</b>	<b>60,723</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	22,637	22,637	-	21,000	21,000	-	21,003	21,003	-	21,003	21,003
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	48,218	48,218	-	39,245	39,245	-	39,270	39,270	-	39,720	39,720
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>1,197,471</b>	<b>1,197,471</b>	-	<b>1,242,485</b>	<b>1,242,485</b>	-	<b>1,281,883</b>	<b>1,281,883</b>	-	<b>1,322,677</b>	<b>1,322,677</b>
1. Civil Deposits	-	238,376	238,376	-	332,362	332,362	-	337,859	337,859	-	349,650	349,650
2. Deposits of Local Funds	-	630,106	630,106	-	589,551	589,551	-	642,174	642,174	-	657,113	657,113
3. Civil Advances	-	19,448	19,448	-	23,002	23,002	-	23,002	23,002	-	23,003	23,003
4. Others	-	309,540	309,540	-	297,570	297,570	-	278,849	278,849	-	292,911	292,911
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>11,431,615</b>	<b>11,431,615</b>	-	-	-	-	-	-	-	-	-
1. Suspense	-	21,401	21,401	-	-	-	-	-	-	-	-	-
2. Cash Balance Investment Accounts	-	3,584,598	3,584,598	-	-	-	-	-	-	-	-	-
3. Deposits with RBI	-	6,690,807	6,690,807	-	-	-	-	-	-	-	-	-
4. Others	-	1,134,809	1,134,809	-	-	-	-	-	-	-	-	-
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>611,818</b>	<b>611,818</b>	-	-	-	-	-	-	-	-	-
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>353,192</b>			<b>143,852</b>			<b>76,777</b>			<b>96,555</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-255,783</b>			<b>-140,136</b>			<b>-111,795</b>			<b>-99,583</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>97,409</b>			<b>3,716</b>			<b>-35,018</b>			<b>-3,028</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>97,409</b>			<b>3,716</b>			<b>-35,018</b>			<b>-3,028</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>45,725</b>			<b>3,716</b>			<b>-35,018</b>			<b>-3,028</b>
(a) Opening Balance			-17,108			-5,310			28,615			-6,403
(b) Closing Balance			28,617			-1,594			-6,403			-9,431
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>51,684</b>			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

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Appendix

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ARUNACHAL PRADESH**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>37,496</b>	<b>379,920</b>	<b>417,416</b>	<b>30,670</b>	<b>200,634</b>	<b>231,303</b>	<b>56,616</b>	<b>184,572</b>	<b>241,188</b>	<b>31,320</b>	<b>206,139</b>	<b>237,458</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>37,496</b>	<b>20,056</b>	<b>57,552</b>	<b>30,670</b>	<b>9,451</b>	<b>40,121</b>	<b>56,616</b>	<b>14,019</b>	<b>70,635</b>	<b>31,320</b>	<b>26,175</b>	<b>57,495</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>37,211</b>	<b>296</b>	<b>37,507</b>	<b>30,607</b>	<b>47</b>	<b>30,654</b>	<b>56,235</b>	<b>-21</b>	<b>56,214</b>	<b>31,232</b>	<b>-58</b>	<b>31,174</b>
<b>1. Developmental (a + b)</b>	<b>35,805</b>	<b>249</b>	<b>36,054</b>	<b>29,708</b>	<b>46</b>	<b>29,754</b>	<b>54,229</b>	<b>-21</b>	<b>54,208</b>	<b>29,663</b>	<b>-58</b>	<b>29,605</b>
<b>(a) Social Services (1 to 9)</b>	<b>7,165</b>	<b>25</b>	<b>7,190</b>	<b>5,288</b>	<b>-</b>	<b>5,288</b>	<b>11,160</b>	<b>-</b>	<b>11,160</b>	<b>5,091</b>	<b>-</b>	<b>5,091</b>
1. Education, Sports, Art and Culture	1,958	-	1,958	2,903	-	2,903	3,485	-	3,485	247	-	247
2. Medical and Public Health	1,693	-	1,693	60	-	60	587	-	587	760	-	760
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	1,904	-	1,904	750	-	750	1,773	-	1,773	1,124	-	1,124
5. Housing	582	25	607	632	-	632	652	-	652	846	-	846
6. Urban Development	445	-	445	412	-	412	2,912	-	2,912	1,767	-	1,767
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	-	-	-	-
8. Social Security and Welfare	434	-	434	529	-	529	1,501	-	1,501	334	-	334
9. Others *	149	-	149	2	-	2	251	-	251	13	-	13
<b>(b) Economic Services (1 to 10)</b>	<b>28,641</b>	<b>224</b>	<b>28,865</b>	<b>24,419</b>	<b>46</b>	<b>24,465</b>	<b>43,069</b>	<b>-21</b>	<b>43,048</b>	<b>24,571</b>	<b>-58</b>	<b>24,514</b>
1. Agriculture and Allied Activities (i to xi)	415	69	484	688	46	734	2,388	-21	2,367	409	-58	351
(i) Crop Husbandry	167	-	167	190	-	190	169	-	169	221	-	221
(ii) Soil and Water Conservation	4	-	4	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	129	-	129	352	-	352	564	-	564	56	-	56
(iv) Dairy Development	1	-	1	25	-	25	-	-	-	-	-	-
(v) Fisheries	2	-	2	31	-	31	41	-	41	17	-	17
(vi) Forestry and Wild Life	10	-	10	10	-	10	500	-	500	40	-	40
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	69	69	-	46	46	-	-21	-21	-	-58	-58
(ix) Agricultural Research and Education	10	-	10	38	-	38	41	-	41	45	-	45
(x) Co-operation	91	-	91	43	-	43	1,073	-	1,073	30	-	30
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	4	-	4	37	-	37	241	-	241	62	-	62
3. Special Area Programmes of which : Hill Areas	3,718	-	3,718	3,278	-	3,278	6,465	-	6,465	2,098	-	2,098
4. Major and Medium Irrigation and Flood Control	386	-	386	375	-	375	586	-	586	550	-	550
5. Energy	14,941	-	14,941	10,802	-	10,802	18,507	-	18,507	10,527	-	10,527
6. Industry and Minerals (i to iv)	15	-	15	20	-	20	314	-	314	10	-	10
(i) Village and Small Industries	5	-	5	-	-	-	5	-	5	5	-	5
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	5	-	5	14	-	14	154	-	154	2	-	2
(iv) Others #	5	-	5	5	-	5	155	-	155	3	-	3
7. Transport (i + ii)	8,436	155	8,591	8,830	-	8,830	12,510	-	12,510	10,054	-	10,054
(i) Roads and Bridges	7,968	155	8,123	8,323	-	8,323	12,215	-	12,215	9,607	-	9,607
(ii) Others **	468	-	468	507	-	507	295	-	295	447	-	447
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ARUNACHAL PRADESH**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	725	-	725	389	-	389	2,059	-	2,059	862	-	862
(i) Tourism	713	-	713	367	-	367	2,036	-	2,036	826	-	826
(ii) Others @@	13	-	13	22	-	22	23	-	23	36	-	36
<b>2. Non-Developmental (General Services)</b>	<b>1,406</b>	<b>47</b>	<b>1,453</b>	<b>899</b>	<b>1</b>	<b>900</b>	<b>2,006</b>	<b>-</b>	<b>2,006</b>	<b>1,569</b>	<b>-</b>	<b>1,569</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>16,785</b>	<b>16,785 +</b>	<b>-</b>	<b>12,336</b>	<b>12,336</b>	<b>-</b>	<b>11,825</b>	<b>11,825 +</b>	<b>-</b>	<b>23,695</b>	<b>23,695 +</b>
1. Market Loans	-	-	-	-	468	468	-	-	-	-	-	-
2. Loans from L.I.C.	-	-	-	-	12	12	-	-	-	-	-	-
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	-	-	-	2,550	2,550	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	186	186	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	5,540	5,540	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	4,096	4,096	-	1,060	1,060	-	1,549	1,549	-	13,258	13,258
8. Others	-	12,689	12,689	-	2,520	2,520	-	10,276	10,276	-	10,437	10,437
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>2,662</b>	<b>2,662</b>	<b>-</b>	<b>2,253</b>	<b>2,253</b>	<b>-</b>	<b>2,136</b>	<b>2,136</b>	<b>-</b>	<b>2,183</b>	<b>2,183</b>
1. State Plan Schemes	-	2,662	2,662	-	2,083	2,083	-	2,136	2,136	-	2,183	2,183
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	27	27	-	-	-	-	-	-
4. Non-Plan (i to ii)	-	-	-	-	53	53	-	-	-	-	-	-
(i) Relief for Natural Calamities	-	-	-	-	13	13	-	-	-	-	-	-
(ii) Others	-	-	-	-	40	40	-	-	-	-	-	-
5. Ways and Means Advances from Centre	-	-	-	-	90	90	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>285</b>	<b>312</b>	<b>597</b>	<b>63</b>	<b>355</b>	<b>418</b>	<b>381</b>	<b>79</b>	<b>460</b>	<b>88</b>	<b>355</b>	<b>443</b>
<b>1. Developmental Purposes (a + b)</b>	<b>285</b>	<b>-</b>	<b>285</b>	<b>63</b>	<b>170</b>	<b>233</b>	<b>381</b>	<b>-</b>	<b>381</b>	<b>88</b>	<b>-</b>	<b>88</b>
<b>(a) Social Services (1 to 7)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	-	-	-	-	170	170	-	-	-	-	-	-
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>285</b>	<b>-</b>	<b>285</b>	<b>63</b>	<b>-</b>	<b>63</b>	<b>381</b>	<b>-</b>	<b>381</b>	<b>88</b>	<b>-</b>	<b>88</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	270	-	270	63	-	63	381	-	381	88	-	88

+ : As detailed break-up were not available till end-November, 2006, the same has been included under 'Others'.

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### ARUNACHAL PRADESH

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	15	-	15	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>312</b>	<b>312</b>	-	<b>185</b>	<b>185</b>	-	<b>79</b>	<b>79</b>	-	<b>355</b>	<b>355</b>
(a) Government Servants (other than Housing)	-	312	312	-	185	185	-	79	79	-	355	355
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>7,155</b>	<b>7,155</b>	-	<b>7,072</b>	<b>7,072</b>	-	<b>5,613</b>	<b>5,613</b>	-	<b>5,850</b>	<b>5,850</b>
1. State Provident Funds	-	5,209	5,209	-	4,942	4,942	-	5,400	5,400	-	5,600	5,600
2. Others	-	1,946	1,946	-	2,130	2,130	-	213	213	-	250	250
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>1,541</b>	<b>1,541</b>	-	<b>752</b>	<b>752</b>	-	<b>2,500</b>	<b>2,500</b>	-	<b>1,650</b>	<b>1,650</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	400	400	-	400	400	-	800	800	-	400	400
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,141	1,141	-	352	352	-	1,700	1,700	-	1,250	1,250
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>9,575</b>	<b>9,575</b>	-	<b>9,947</b>	<b>9,947</b>	-	<b>8,855</b>	<b>8,855</b>	-	<b>10,595</b>	<b>10,595</b>
1. Civil Deposits	-	5,904	5,904	-	4,897	4,897	-	6,289	6,289	-	7,952	7,952
2. Deposits of Local Funds	-	-	-	-	2,436	2,436	-	-	-	-	-	-
3. Civil Advances	-	3,672	3,672	-	2,613	2,613	-	2,566	2,566	-	2,643	2,643
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>248,949</b>	<b>248,949</b>	-	<b>104,893</b>	<b>104,893</b>	-	<b>97,849</b>	<b>97,849</b>	-	<b>102,741</b>	<b>102,741</b>
1. Suspense	-	848	848	-	20,556	20,556	-	31,319	31,319	-	32,885	32,885
2. Cash Balance Investment Accounts	-	246,826	246,826	-	83,672	83,672	-	65,285	65,285	-	68,549	68,549
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,275	1,275	-	666	666	-	1,245	1,245	-	1,307	1,307
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	<b>600</b>	<b>600</b>
<b>XII. Remittances</b>	-	<b>92,643</b>	<b>92,643</b>	-	<b>62,978</b>	<b>62,978</b>	-	<b>55,736</b>	<b>55,736</b>	-	<b>58,527</b>	<b>58,527</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-28,553</b>			<b>7,118</b>			<b>-8,578</b>			<b>-23,452</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-781</b>			<b>-15,751</b>			<b>22,226</b>			<b>19,048</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-29,334</b>			<b>-8,633</b>			<b>13,648</b>			<b>-4,404</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>-29,334</b>			<b>-8,633</b>			<b>13,648</b>			<b>-4,404</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-9,540</b>			<b>-8,633</b>			<b>19,170</b>			<b>1,118</b>
(a) Opening Balance			-15,049			-24,244			-30,354			-11,366
(b) Closing Balance			-24,589			-32,877			-11,184			-10,248
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-607</b>			<b>-</b>			<b>-</b>			<b>-</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>-19,187</b>			<b>-</b>			<b>-5,522</b>			<b>-5,522</b>

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ASSAM**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>87,667</b>	<b>1,423,127</b>	<b>1,510,794</b>	<b>259,559</b>	<b>646,873</b>	<b>906,432</b>	<b>262,723</b>	<b>1,957,621</b>	<b>2,220,344</b>	<b>282,968</b>	<b>1,950,338</b>	<b>2,233,306</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>87,667</b>	<b>363,903</b>	<b>451,569</b>	<b>259,559</b>	<b>73,707</b>	<b>333,266</b>	<b>262,723</b>	<b>77,081</b>	<b>339,804</b>	<b>282,968</b>	<b>80,817</b>	<b>363,785</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>77,698</b>	<b>140,355</b>	<b>218,052</b>	<b>242,752</b>	<b>7,411</b>	<b>250,163</b>	<b>245,916</b>	<b>10,586</b>	<b>256,501</b>	<b>269,337</b>	<b>8,625</b>	<b>277,962</b>
<b>1. Developmental (a + b)</b>	<b>75,898</b>	<b>139,835</b>	<b>215,733</b>	<b>241,700</b>	<b>6,714</b>	<b>248,414</b>	<b>244,863</b>	<b>9,889</b>	<b>254,752</b>	<b>266,430</b>	<b>7,528</b>	<b>273,958</b>
<b>(a) Social Services (1 to 9)</b>	<b>3,620</b>	<b>1,121</b>	<b>4,740</b>	<b>2,669</b>	<b>923</b>	<b>3,592</b>	<b>4,447</b>	<b>1,197</b>	<b>5,645</b>	<b>33,842</b>	<b>485</b>	<b>34,327</b>
1. Education, Sports, Art and Culture	103	-	103	479	-	479	479	-	479	262	-	262
2. Medical and Public Health	1,238	-	1,238	30	100	130	209	100	309	780	100	880
3. Family Welfare	3	-	3	-	-	-	-	-	-	5	-	5
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	27,100	-	27,100
5. Housing	250	325	575	1,026	207	1,233	1,026	207	1,233	667	385	1,052
6. Urban Development	2,016	796	2,812	982	616	1,598	2,582	890	3,473	4,927	-	4,927
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10	-	10	113	-	113	113	-	113	101	-	101
8. Social Security and Welfare	-	-	-	-	-	-	-	-	-	-	-	-
9. Others *	1	-	1	39	-	39	39	-	39	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>72,278</b>	<b>138,714</b>	<b>210,993</b>	<b>239,031</b>	<b>5,791</b>	<b>244,822</b>	<b>240,416</b>	<b>8,691</b>	<b>249,107</b>	<b>232,588</b>	<b>7,043</b>	<b>239,631</b>
1. Agriculture and Allied Activities (i to xi)	54	-	54	431	-	431	431	-	431	252	-	252
(i) Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	15	-	15	15	-	15	15	-	15	66	-	66
(vi) Forestry and Wild Life	-	-	-	-	-	-	-	-	-	-	-	-
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	14	-	14	14	-	14	64	-	64
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	39	-	39	402	-	402	402	-	402	122	-	122
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Area Programmes of which : Hill Areas	32,318	-	32,318	100,937	-	100,937	102,322	-	102,322	107,542	-	107,542
4. Major and Medium Irrigation and Flood Control	10,988	-	10,988	25,407	-	25,407	25,407	-	25,407	27,669	-	27,669
5. Energy	2,420	135,000	137,420	62,033	-	62,033	62,033	-	62,033	47,166	-	47,166
6. Industry and Minerals (i to iv)	200	-	200	760	-	760	760	-	760	7,550	-	7,550
(i) Village and Small Industries	91	-	91	610	-	610	610	-	610	110	-	110
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	9	-	9	-	-	-	-	-	-	-	-	-
(iv) Others #	100	-	100	150	-	150	150	-	150	7,440	-	7,440
7. Transport (i + ii)	26,215	3,714	29,929	49,092	5,791	54,883	49,092	8,691	57,783	41,515	6,688	48,202
(i) Roads and Bridges	25,257	2,699	27,956	48,017	5,679	53,696	48,017	7,679	55,696	41,060	5,354	46,414
(ii) Others **	958	1,015	1,973	1,075	112	1,187	1,075	1,013	2,088	455	1,334	1,789
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

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Appendix

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ASSAM**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	83	-	83	371	-	371	371	-	371	895	356	1,251
(i) Tourism	84	-	84	369	-	369	369	-	369	43	356	399
(ii) Others @@	-1	-	-1	2	-	2	2	-	2	852	-	852
<b>2. Non-Developmental (General Services)</b>	<b>1,800</b>	<b>520</b>	<b>2,320</b>	<b>1,052</b>	<b>697</b>	<b>1,749</b>	<b>1,052</b>	<b>697</b>	<b>1,749</b>	<b>2,907</b>	<b>1,097</b>	<b>4,004</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>670,434</b>	<b>670,434</b>	-	<b>327,715</b>	<b>327,715</b>	-	<b>327,714</b>	<b>327,714</b>	-	<b>135,067</b>	<b>135,067</b>
1. Market Loans	-	16,185	16,185	-	16,265	16,265	-	16,265	16,265	-	17,890	17,890
2. Loans from L.I.C.	-	49	49	-	40	40	-	40	40	-	39	39
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	4,761	4,761	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000
5. Loans from National Co-operative Development Corporation	-	-	-	-	200	200	-	200	200	-	220	220
6. WMA from RBI	-	605,142	605,142	-	300,000	300,000	-	300,000	300,000	-	100,000	100,000
7. Special Securities issued to NSSF	-	41,914	41,914	-	3,659	3,659	-	3,659	3,659	-	4,715	4,715
8. Others	-	2,382	2,382	-	2,551	2,551	-	2,550	2,550	-	7,204	7,204
of which : Land Compensation Bonds	-	-	-	-	1	1	-	1	1	-	4,289	4,289
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>70,806</b>	<b>70,806</b>	-	<b>35,613</b>	<b>35,613</b>	-	<b>35,613</b>	<b>35,613</b>	-	<b>35,943</b>	<b>35,943</b>
1. State Plan Schemes	-	33,236	33,236	-	8,677	8,677	-	8,677	8,677	-	9,143	9,143
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	10,083	10,083	-	10,083	10,083	-	11,268	11,268
3. Centrally Sponsored Schemes	-	-	-	-	2,294	2,294	-	2,294	2,294	-	2,461	2,461
4. Non-Plan (i to ii)	-	4	4	-	4,081	4,081	-	4,082	4,082	-	4,474	4,474
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	4	4	-	4,081	4,081	-	4,082	4,082	-	4,474	4,474
5. Ways and Means Advances from Centre	-	26,120	26,120	-	5,001	5,001	-	5,001	5,001	-	5,000	5,000
6. Loans for Special Schemes	-	-	-	-	1,686	1,686	-	1,687	1,687	-	2,086	2,086
7. Others	-	11,446	11,446	-	3,791	3,791	-	3,791	3,791	-	1,512	1,512
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>9,969</b>	<b>87,450</b>	<b>97,419</b>	<b>16,807</b>	<b>2,967</b>	<b>19,774</b>	<b>16,808</b>	<b>3,167</b>	<b>19,974</b>	<b>13,631</b>	<b>1,181</b>	<b>14,812</b>
<b>1. Developmental Purposes (a + b)</b>	<b>9,743</b>	<b>87,450</b>	<b>97,193</b>	<b>16,807</b>	<b>2,392</b>	<b>19,199</b>	<b>16,808</b>	<b>2,591</b>	<b>19,399</b>	<b>13,631</b>	<b>367</b>	<b>13,998</b>
<b>(a) Social Services ( 1 to 7)</b>	<b>1,570</b>	<b>73</b>	<b>1,643</b>	<b>703</b>	<b>2,392</b>	<b>3,095</b>	<b>703</b>	<b>2,391</b>	<b>3,094</b>	<b>115</b>	<b>367</b>	<b>481</b>
1. Education, Sports, Art and Culture	-	-	-	-	5	5	-	5	5	-	5	5
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	22	-	22	-	-	-	-	-	-	-	-	-
5. Housing	6	-	6	88	-	88	88	-	88	37	-	37
6. Government Servants (Housing)	-	73	73	-	2,387	2,387	-	2,386	2,386	-	362	362
7. Others	1,542	-	1,542	615	-	615	615	-	615	77	-	77
<b>(b) Economic Services (1 to 10)</b>	<b>8,173</b>	<b>87,377</b>	<b>95,550</b>	<b>16,104</b>	-	<b>16,104</b>	<b>16,105</b>	<b>200</b>	<b>16,305</b>	<b>13,516</b>	-	<b>13,516</b>
1. Crop Husbandry	-	-	-	3	-	3	3	-	3	3	-	3
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	4	-	4	4	-	4	4	-	4
4. Co-operation	-	-	-	-	-	-	-	-	-	50	-	50

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### ASSAM

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	7,939	86,753	94,692	15,616	-	15,616	15,616	-	15,616	13,105	-	13,105
7. Village and Small Industries	24	-	24	279	-	279	279	-	279	253	-	253
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	210	624	834	202	-	202	204	200	404	102	-	102
<b>2. Non-Developmental Purposes (a + b)</b>	<b>226</b>	<b>-</b>	<b>226</b>	<b>-</b>	<b>575</b>	<b>575</b>	<b>-</b>	<b>576</b>	<b>576</b>	<b>-</b>	<b>815</b>	<b>815</b>
(a) Government Servants (other than Housing)	226	-	226	-	575	575	-	576	576	-	815	815
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</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>VI. Contingency Fund</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>-</b>	<b>22,798</b>	<b>22,798</b>	<b>-</b>	<b>22,400</b>	<b>22,400</b>	<b>-</b>	<b>22,400</b>	<b>22,400</b>	<b>-</b>	<b>24,346</b>	<b>24,346</b>
1. State Provident Funds	-	20,447	20,447	-	19,500	19,500	-	19,500	19,500	-	21,600	21,600
2. Others	-	2,351	2,351	-	2,900	2,900	-	2,900	2,900	-	2,746	2,746
<b>VIII. Reserve Funds (1 to 4)</b>	<b>-</b>	<b>28,686</b>	<b>28,686</b>	<b>-</b>	<b>33,706</b>	<b>33,706</b>	<b>-</b>	<b>33,380</b>	<b>33,380</b>	<b>-</b>	<b>47,115</b>	<b>47,115</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	4,400	4,400	-	14,400	14,400	-	14,400	14,400	-	17,600	17,600
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	24,286	24,286	-	19,306	19,306	-	18,980	18,980	-	29,515	29,515
<b>IX. Deposits and Advances (1 to 4)</b>	<b>-</b>	<b>137,351</b>	<b>137,351</b>	<b>-</b>	<b>89,300</b>	<b>89,300</b>	<b>-</b>	<b>89,300</b>	<b>89,300</b>	<b>-</b>	<b>85,300</b>	<b>85,300</b>
1. Civil Deposits	-	86,177	86,177	-	54,000	54,000	-	54,000	54,000	-	45,000	45,000
2. Deposits of Local Funds	-	25	25	-	300	300	-	300	300	-	300	300
3. Civil Advances	-	51,148	51,148	-	35,000	35,000	-	35,000	35,000	-	40,000	40,000
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>-</b>	<b>115,213</b>	<b>115,213</b>	<b>-</b>	<b>27,760</b>	<b>27,760</b>	<b>-</b>	<b>1,335,460</b>	<b>1,335,460</b>	<b>-</b>	<b>1,512,760</b>	<b>1,512,760</b>
1. Suspense	-	-33,797	-33,797	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000
2. Cash Balance Investment Accounts	-	146,777	146,777	-	15,000	15,000	-	1,322,700	1,322,700	-	1,500,000	1,500,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	2,233	2,233	-	2,760	2,760	-	2,760	2,760	-	2,760	2,760
<b>XI. Appropriation to Contingency Fund</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>XII. Remittances</b>	<b>-</b>	<b>145,034</b>	<b>145,034</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-1,879</b>			<b>-35,856</b>			<b>-90,745</b>			<b>-139,967</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-29,188</b>			<b>-43,917</b>			<b>-33,148</b>			<b>-43,478</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-31,067</b>			<b>-79,773</b>			<b>-123,893</b>			<b>-183,446</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>-31,067</b>			<b>-79,773</b>			<b>-123,893</b>			<b>-183,446</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-28,881</b>			<b>-79,773</b>			<b>9,107</b>			<b>-183,446</b>
(a) Opening Balance			3,671			-164,847			-25,209			-16,102
(b) Closing Balance			-25,210			-244,620			-16,102			-199,548
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-194</b>			<b>-</b>			<b>-133,000</b>			<b>-</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>-1,993</b>			<b>-</b>			<b>-</b>			<b>-</b>

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**BIHAR**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>88,149</b>	<b>5,007,365</b>	<b>5,095,514</b>	<b>265,765</b>	<b>1,043,845</b>	<b>1,309,610</b>	<b>280,912</b>	<b>899,167</b>	<b>1,180,079</b>	<b>432,413</b>	<b>938,005</b>	<b>1,370,418</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>88,149</b>	<b>453,458</b>	<b>541,607</b>	<b>265,765</b>	<b>253,619</b>	<b>519,384</b>	<b>280,912</b>	<b>308,941</b>	<b>589,853</b>	<b>432,413</b>	<b>211,695</b>	<b>644,108</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>87,741</b>	<b>32,710</b>	<b>120,451</b>	<b>247,680</b>	<b>49,377</b>	<b>297,056</b>	<b>280,539</b>	<b>50,119</b>	<b>330,658</b>	<b>432,161</b>	<b>59,056</b>	<b>491,217</b>
<b>1. Developmental (a + b)</b>	<b>85,364</b>	<b>28,322</b>	<b>113,686</b>	<b>241,358</b>	<b>34,045</b>	<b>275,402</b>	<b>274,137</b>	<b>34,782</b>	<b>308,919</b>	<b>422,813</b>	<b>45,350</b>	<b>468,163</b>
<b>(a) Social Services (1 to 9)</b>	<b>4,193</b>	<b>9,535</b>	<b>13,728</b>	<b>15,517</b>	<b>23,737</b>	<b>39,254</b>	<b>19,401</b>	<b>23,737</b>	<b>43,138</b>	<b>41,548</b>	<b>26,396</b>	<b>67,944</b>
1. Education, Sports, Art and Culture	111	1,648	1,759	760	92	852	985	92	1,077	4,583	-	4,583
2. Medical and Public Health	-	2,194	2,194	3,852	-	3,852	4,002	-	4,002	13,187	-	13,187
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	3,125	3,718	6,843	9,135	23,174	32,309	9,760	23,174	32,934	16,048	25,922	41,970
5. Housing	108	13	121	349	471	820	349	471	820	399	474	873
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	849	-	849	1,421	-	1,421	4,305	-	4,305	5,932	-	5,932
8. Social Security and Welfare	-	1,962	1,962	-	-	-	-	-	-	950	-	950
9. Others *	-	-	-	-	-	-	-	-	-	449	-	449
<b>(b) Economic Services (1 to 10)</b>	<b>81,171</b>	<b>18,787</b>	<b>99,958</b>	<b>225,841</b>	<b>10,308</b>	<b>236,148</b>	<b>254,736</b>	<b>11,045</b>	<b>265,781</b>	<b>381,265</b>	<b>18,954</b>	<b>400,219</b>
1. Agriculture and Allied Activities (i to xi)	-	1,032	1,032	739	80	819	8,500	819	9,319	200	673	873
(i) Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	-	102	102	-	-	-	-	-	-	-	-	-
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Forestry and Wild Life	-	65	65	-	80	80	-	80	80	-	80	80
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	-	865	865	739	-	739	8,500	739	9,239	200	593	793
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	35,635	1,112	36,747	62,287	-	62,287	62,792	-	62,792	102,516	-	102,516
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	42,924	1,328	44,252	66,586	10,210	76,796	85,749	10,209	95,958	88,642	15,900	104,542
5. Energy	2,500	150	2,650	30,000	-	30,000	30,000	-	30,000	45,157	-	45,157
6. Industry and Minerals (i to iv)	112	-	112	529	-	529	529	-	529	20,533	-	20,533
(i) Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	112	-	112	529	-	529	529	-	529	20,533	-	20,533
7. Transport (i + ii)	-	14,406	14,406	64,655	-	64,655	66,121	-	66,121	122,317	2,380	124,697
(i) Roads and Bridges	-	14,317	14,317	64,555	-	64,555	64,564	-	64,564	122,217	2,380	124,597
(ii) Others **	-	89	89	100	-	100	1,557	-	1,557	100	-	100
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### BIHAR

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	-	759	759	1,045	18	1,063	1,045	17	1,062	1,900	1	1,901
(i) Tourism	-	745	745	625	-	625	625	-	625	1,500	-	1,500
(ii) Others @@	-	14	14	420	18	438	420	17	437	400	1	401
<b>2. Non-Developmental (General Services)</b>	<b>2,377</b>	<b>4,388</b>	<b>6,765</b>	<b>6,322</b>	<b>15,332</b>	<b>21,654</b>	<b>6,402</b>	<b>15,337</b>	<b>21,739</b>	<b>9,348</b>	<b>13,706</b>	<b>23,054</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>157,272</b>	<b>157,272</b>	<b>-</b>	<b>257,993</b>	<b>257,993</b>	<b>-</b>	<b>50,296</b>	<b>50,296</b>	<b>-</b>	<b>171,569</b>	<b>171,569</b>
1. Market Loans	-	33,976	33,976	-	37,995	37,995	-	37,995	37,995	-	41,790	41,790
2. Loans from L.I.C.	-	11	11	-	11	11	-	11	11	-	11	11
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	1,318	1,318	-	1,594	1,594	-	1,594	1,594	-	1,720	1,720
5. Loans from National Co-operative Development Corporation	-	639	639	-	767	767	-	767	767	-	962	962
6. WMA from RBI	-	350	350	-	200,000	200,000	-	-	-	-	100,000	100,000
7. Special Securities issued to NSSF	-	120,821	120,821	-	17,449	17,449	-	9,751	9,751	-	16,454	16,454
8. Others	-	157	157	-	177	177	-	178	178	-	10,632	10,632
<i>of which</i> : Land Compensation Bonds	-	132	132	-	110	110	-	110	110	-	10,563	10,563
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>151,451</b>	<b>151,451</b>	<b>-</b>	<b>59,506</b>	<b>59,506</b>	<b>-</b>	<b>44,211</b>	<b>44,211</b>	<b>-</b>	<b>48,125</b>	<b>48,125</b>
1. State Plan Schemes	-	142,693	142,693	-	52,970	52,970	-	39,094	39,094	-	43,004	43,004
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	80	80	-	96	96	-	61	61	-	63	63
3. Centrally Sponsored Schemes	-	161	161	-	58	58	-	145	145	-	147	147
4. Non-Plan (i to ii)	-	342	342	-	414	414	-	10	10	-	10	10
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	342	342	-	414	414	-	10	10	-	10	10
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	8,175	8,175	-	5,969	5,969	-	4,901	4,901	-	4,901	4,901
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>408</b>	<b>112,376</b>	<b>112,784</b>	<b>18,085</b>	<b>86,743</b>	<b>104,828</b>	<b>373</b>	<b>164,315</b>	<b>164,688</b>	<b>252</b>	<b>32,945</b>	<b>33,197</b>
<b>1. Developmental Purposes (a + b)</b>	<b>408</b>	<b>112,295</b>	<b>112,703</b>	<b>18,085</b>	<b>86,408</b>	<b>104,493</b>	<b>373</b>	<b>163,980</b>	<b>164,353</b>	<b>252</b>	<b>32,660</b>	<b>32,912</b>
<b>(a) Social Services (1 to 7)</b>	<b>-</b>	<b>1,177</b>	<b>1,177</b>	<b>-</b>	<b>4,141</b>	<b>4,141</b>	<b>-</b>	<b>4,141</b>	<b>4,141</b>	<b>-</b>	<b>160</b>	<b>160</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	2,466	2,466	-	2,466	2,466	-	-	-
6. Government Servants (Housing)	-	184	184	-	550	550	-	550	550	-	160	160
7. Others	-	993	993	-	1,125	1,125	-	1,125	1,125	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>408</b>	<b>111,118</b>	<b>111,526</b>	<b>18,085</b>	<b>82,267</b>	<b>100,352</b>	<b>373</b>	<b>159,839</b>	<b>160,212</b>	<b>252</b>	<b>32,500</b>	<b>32,752</b>
1. Crop Husbandry	-	837	837	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	408	1,100	1,508	509	-	509	373	80	453	252	300	552

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### BIHAR

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	107,104	107,104	17,573	80,976	98,549	-	158,465	158,465	-	31,712	31,712
7. Village and Small Industries	-	-	-	3	-	3	-	3	3	-	-	-
8. Other Industries and Minerals	-	12	12	-	6	6	-	6	6	-	3	3
9. Rural Development	-	304	304	-	485	485	-	485	485	-	485	485
10. Others	-	1,761	1,761	-	800	800	-	800	800	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>81</b>	<b>81</b>	-	<b>335</b>	<b>335</b>	-	<b>335</b>	<b>335</b>	-	<b>285</b>	<b>285</b>
(a) Government Servants (other than Housing)	-	81	81	-	335	335	-	335	335	-	285	285
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>79,449</b>	<b>79,449</b>	-	<b>129,344</b>	<b>129,344</b>	-	<b>129,344</b>	<b>129,344</b>	-	<b>128,300</b>	<b>128,300</b>
1. State Provident Funds	-	67,392	67,392	-	117,000	117,000	-	117,000	117,000	-	115,800	115,800
2. Others	-	12,057	12,057	-	12,344	12,344	-	12,344	12,344	-	12,500	12,500
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>11,184</b>	<b>11,184</b>	-	<b>14,893</b>	<b>14,893</b>	-	<b>14,893</b>	<b>14,893</b>	-	<b>15,323</b>	<b>15,323</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	11,184	11,184	-	14,893	14,893	-	14,893	14,893	-	15,323	15,323
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>316,859</b>	<b>316,859</b>	-	<b>362,153</b>	<b>362,153</b>	-	<b>362,153</b>	<b>362,153</b>	-	<b>482,687</b>	<b>482,687</b>
1. Civil Deposits	-	46,485	46,485	-	82,848	82,848	-	82,848	82,848	-	85,000	85,000
2. Deposits of Local Funds	-	72,517	72,517	-	88,719	88,719	-	88,719	88,719	-	90,000	90,000
3. Civil Advances	-	8,440	8,440	-	5,823	5,823	-	5,823	5,823	-	6,000	6,000
4. Others	-	189,417	189,417	-	184,763	184,763	-	184,763	184,763	-	301,687	301,687
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>4,022,864</b>	<b>4,022,864</b>	-	<b>49,039</b>	<b>49,039</b>	-	<b>49,039</b>	<b>49,039</b>	-	-	-
1. Suspense	-	21,220	21,220	-	33,000	33,000	-	33,000	33,000	-	-	-
2. Cash Balance Investment Accounts	-	3,998,540	3,998,540	-	10,000	10,000	-	10,000	10,000	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	3,104	3,104	-	6,039	6,039	-	6,039	6,039	-	-	-
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>123,201</b>	<b>123,201</b>	-	<b>34,797</b>	<b>34,797</b>	-	<b>34,797</b>	<b>34,797</b>	-	-	-
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>79,372</b>			<b>-19,296</b>			<b>-64,378</b>			<b>-126,224</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>107,570</b>			<b>-586</b>			<b>-15,265</b>			<b>61,123</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>186,942</b>			<b>-19,882</b>			<b>-79,643</b>			<b>-65,101</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>186,942</b>			<b>-19,882</b>			<b>-79,643</b>			<b>-65,101</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-67,649</b>			<b>-19,882</b>			<b>-79,643</b>			<b>-65,101</b>
(a) Opening Balance			-74,799			112,200			142,536			62,893
(b) Closing Balance			-142,448			92,318			62,893			-2,208
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>254,591</b>			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**CHHATTISGARH**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>136,622</b>	<b>2,839,902</b>	<b>2,976,524</b>	<b>205,228</b>	<b>1,944,364</b>	<b>2,149,592</b>	<b>209,814</b>	<b>1,908,782</b>	<b>2,118,596</b>	<b>268,434</b>	<b>1,936,414</b>	<b>2,204,848</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>136,622</b>	<b>117,760</b>	<b>254,382</b>	<b>205,228</b>	<b>65,066</b>	<b>270,294</b>	<b>209,814</b>	<b>42,962</b>	<b>252,776</b>	<b>268,434</b>	<b>33,576</b>	<b>302,010</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>127,579</b>	<b>334</b>	<b>127,913</b>	<b>192,957</b>	<b>650</b>	<b>193,607</b>	<b>175,526</b>	<b>738</b>	<b>176,264</b>	<b>262,771</b>	<b>380</b>	<b>263,151</b>
<b>1. Developmental (a + b)</b>	<b>124,834</b>	<b>152</b>	<b>124,986</b>	<b>187,295</b>	<b>590</b>	<b>187,885</b>	<b>171,948</b>	<b>718</b>	<b>172,666</b>	<b>256,073</b>	<b>320</b>	<b>256,393</b>
<b>(a) Social Services (1 to 9)</b>	<b>25,522</b>	<b>50</b>	<b>25,572</b>	<b>44,873</b>	<b>220</b>	<b>45,093</b>	<b>44,603</b>	<b>252</b>	<b>44,855</b>	<b>62,168</b>	<b>144</b>	<b>62,312</b>
1. Education, Sports, Art and Culture	5,328	-	5,328	9,701	-	9,701	9,292	-	9,292	15,512	-	15,512
2. Medical and Public Health	3,862	-	3,862	6,532	-	6,532	5,172	-	5,172	11,421	-	11,421
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	214	-	214	1,100	-	1,100	1,101	-	1,101	1,737	-	1,737
5. Housing	3,514	-	3,514	4,259	-	4,259	2,376	-	2,376	2,620	-	2,620
6. Urban Development	1,346	-	1,346	1,651	-	1,651	1,651	-	1,651	12,150	-	12,150
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10,135	-	10,135	19,007	-	19,007	22,293	-	22,293	16,097	-	16,097
8. Social Security and Welfare	1,051	50	1,101	2,038	218	2,256	2,142	218	2,360	1,565	110	1,675
9. Others *	72	-	72	585	2	587	576	34	610	1,066	34	1,100
<b>(b) Economic Services (1 to 10)</b>	<b>99,312</b>	<b>102</b>	<b>99,414</b>	<b>142,422</b>	<b>370</b>	<b>142,792</b>	<b>127,345</b>	<b>466</b>	<b>127,811</b>	<b>193,905</b>	<b>176</b>	<b>194,081</b>
1. Agriculture and Allied Activities (i to xi)	3,365	99	3,464	6,507	148	6,655	5,704	205	5,909	6,220	155	6,375
(i) Crop Husbandry	53	-	53	52	55	107	52	55	107	70	5	75
(ii) Soil and Water Conservation	654	67	721	1,598	93	1,691	1,581	-	1,581	2,125	-	2,125
(iii) Animal Husbandry	13	-	13	40	-	40	40	-	40	1	-	1
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	9	-	9	40	-	40	40	-	40	150	-	150
(vi) Forestry and Wild Life	1,369	-	1,369	1,621	-	1,621	1,571	-	1,571	2,070	-	2,070
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	291	32	323	150	-	150	150	150	300	225	150	375
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	976	-	976	3,006	-	3,006	2,270	-	2,270	1,579	-	1,579
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	3,367	-	3,367	3,765	-	3,765	4,591	-	4,591	13,478	-	13,478
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	62,149	-	62,149	72,693	-	72,693	67,625	-	67,625	77,550	-	77,550
5. Energy	-	-	-	-	-	-	2,500	-	2,500	-	-	-
6. Industry and Minerals (i to iv)	1,731	2	1,733	4,660	3	4,663	4,865	3	4,868	6,351	2	6,353
(i) Village and Small Industries	1,631	2	1,633	4,560	3	4,563	4,865	3	4,868	6,351	2	6,353
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	100	-	100	100	-	100	-	-	-	-	-	-
7. Transport (i + ii)	28,438	-	28,438	54,385	200	54,585	41,548	239	41,787	89,376	-	89,376
(i) Roads and Bridges	28,388	-	28,388	54,301	-	54,301	41,464	-	41,464	89,372	-	89,372
(ii) Others **	50	-	50	84	200	284	84	239	323	4	-	4
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### CHHATTISGARH

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	262	1	263	412	19	431	512	19	531	930	19	949
(i) Tourism	262	-	262	412	-	412	512	-	512	930	-	930
(ii) Others @@	-	1	1	-	19	19	-	19	19	-	19	19
<b>2. Non-Developmental (General Services)</b>	<b>2,745</b>	<b>182</b>	<b>2,927</b>	<b>5,662</b>	<b>60</b>	<b>5,722</b>	<b>3,578</b>	<b>20</b>	<b>3,598</b>	<b>6,698</b>	<b>60</b>	<b>6,758</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>13,286</b>	<b>13,286</b>	-	<b>37,653</b>	<b>37,653</b>	-	<b>27,931</b>	<b>27,931</b>	-	<b>37,477</b>	<b>37,477</b>
1. Market Loans	-	7,116	7,116	-	8,634	8,634	-	8,634	8,634	-	9,536	9,536
2. Loans from L.I.C.	-	-	-	-	686	686	-	-	-	-	646	646
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	3,201	3,201	-	4,747	4,747	-	16,720	16,720	-	2,825	2,825
5. Loans from National Co-operative Development Corporation	-	736	736	-	967	967	-	1,240	1,240	-	707	707
6. WMA from RBI	-	-	-	-	20,000	20,000	-	-	-	-	18,000	18,000
7. Special Securities issued to NSSF	-	2,231	2,231	-	2,231	2,231	-	1,322	1,322	-	2,893	2,893
8. Others	-	2	2	-	388	388	-	15	15	-	2,870	2,870
of which : Land Compensation Bonds	-	2	2	-	1	1	-	1	1	-	2,417	2,417
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>101,878</b>	<b>101,878</b>	-	<b>44,079</b>	<b>44,079</b>	-	<b>11,092</b>	<b>11,092</b>	-	<b>11,280</b>	<b>11,280</b>
1. State Plan Schemes	-	99,937	99,937	-	42,202	42,202	-	10,409	10,409	-	10,672	10,672
of which: Advance release of Plan Assistance for Natural Calamities	-	19	19	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	102	102	-	100	100	-	100	100	-	100	100
3. Centrally Sponsored Schemes	-	298	298	-	295	295	-	331	331	-	290	290
4. Non-Plan (i to ii)	-	252	252	-	252	252	-	252	252	-	218	218
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	252	252	-	252	252	-	252	252	-	218	218
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	1,289	1,289	-	1,230	1,230	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>9,043</b>	<b>2,262</b>	<b>11,305</b>	<b>12,271</b>	<b>2,685</b>	<b>14,956</b>	<b>34,288</b>	<b>3,200</b>	<b>37,488</b>	<b>5,663</b>	<b>2,439</b>	<b>8,102</b>
<b>1. Developmental Purposes (a + b)</b>	<b>9,043</b>	<b>2,254</b>	<b>11,297</b>	<b>12,271</b>	<b>2,628</b>	<b>14,899</b>	<b>34,288</b>	<b>3,143</b>	<b>37,431</b>	<b>5,663</b>	<b>2,418</b>	<b>8,081</b>
<b>(a) Social Services ( 1 to 7)</b>	<b>1,601</b>	<b>2,216</b>	<b>3,817</b>	<b>2,447</b>	<b>2,237</b>	<b>4,684</b>	<b>4,747</b>	<b>2,752</b>	<b>7,499</b>	<b>2,802</b>	<b>2,027</b>	<b>4,829</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	2,000	-	2,000	50	-	50
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	778	-	778	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500
5. Housing	-	200	200	-	200	200	-	715	715	-	-	-
6. Government Servants (Housing)	-	9	9	-	30	30	-	30	30	-	20	20
7. Others	823	2,007	2,830	947	2,007	2,954	1,247	2,007	3,254	1,252	2,007	3,259
<b>(b) Economic Services (1 to 10)</b>	<b>7,442</b>	<b>38</b>	<b>7,480</b>	<b>9,824</b>	<b>391</b>	<b>10,215</b>	<b>29,541</b>	<b>391</b>	<b>29,932</b>	<b>2,861</b>	<b>391</b>	<b>3,252</b>
1. Crop Husbandry	-	38	38	-	391	391	-	391	391	-	391	391
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	183	-	183	4,303	-	4,303	4,303	-	4,303	335	-	335
4. Co-operation	1,619	-	1,619	4,082	-	4,082	2,403	-	2,403	1,687	-	1,687

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### CHHATTISGARH

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	4,728	-	4,728	1,400	-	1,400	21,400	-	21,400	-	-	-
7. Village and Small Industries	13	-	13	38	-	38	34	-	34	38	-	38
8. Other Industries and Minerals	-	-	-	-	-	-	1,400	-	1,400	800	-	800
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	899	-	899	1	-	1	1	-	1	1	-	1
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>8</b>	<b>8</b>	-	<b>57</b>	<b>57</b>	-	<b>57</b>	<b>57</b>	-	<b>21</b>	<b>21</b>
(a) Government Servants (other than Housing)	-	8	8	-	57	57	-	57	57	-	21	21
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	<b>1</b>	<b>1</b>	-	<b>1</b>	<b>1</b>	-	<b>1</b>	<b>1</b>
<b>VI. Contingency Fund</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>	-	<b>4,000</b>	<b>4,000</b>	-	<b>4,000</b>	<b>4,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>39,112</b>	<b>39,112</b>	-	<b>41,236</b>	<b>41,236</b>	-	<b>39,836</b>	<b>39,836</b>	-	<b>40,036</b>	<b>40,036</b>
1. State Provident Funds	-	35,973	35,973	-	36,836	36,836	-	36,836	36,836	-	36,836	36,836
2. Others	-	3,139	3,139	-	4,400	4,400	-	3,000	3,000	-	3,200	3,200
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>24,947</b>	<b>24,947</b>	-	<b>22,145</b>	<b>22,145</b>	-	<b>28,589</b>	<b>28,589</b>	-	<b>39,561</b>	<b>39,561</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	1	1	-	1	1	-	1	1
2. Sinking Funds	-	20,800	20,800	-	10,000	10,000	-	5,000	5,000	-	10,000	10,000
3. Famine Relief Fund	-	-	-	-	7	7	-	7	7	-	7	7
4. Others	-	4,147	4,147	-	12,137	12,137	-	23,581	23,581	-	29,553	29,553
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>68,576</b>	<b>68,576</b>	-	<b>99,628</b>	<b>99,628</b>	-	<b>101,106</b>	<b>101,106</b>	-	<b>107,152</b>	<b>107,152</b>
1. Civil Deposits	-	47,333	47,333	-	34,172	34,172	-	35,901	35,901	-	41,947	41,947
2. Deposits of Local Funds	-	-	-	-	5	5	-	5	5	-	5	5
3. Civil Advances	-	20,424	20,424	-	21,900	21,900	-	21,900	21,900	-	21,900	21,900
4. Others	-	819	819	-	43,551	43,551	-	43,300	43,300	-	43,300	43,300
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>2,363,833</b>	<b>2,363,833</b>	-	<b>1,452,316</b>	<b>1,452,316</b>	-	<b>1,452,316</b>	<b>1,452,316</b>	-	<b>1,454,117</b>	<b>1,454,117</b>
1. Suspense	-	33,887	33,887	-	-1,807	-1,807	-	-1,807	-1,807	-	-6	-6
2. Cash Balance Investment Accounts	-	1,846,471	1,846,471	-	900,000	900,000	-	900,000	900,000	-	900,000	900,000
3. Deposits with RBI	-	-	-	-	245,581	245,581	-	245,581	245,581	-	245,581	245,581
4. Others	-	483,475	483,475	-	308,542	308,542	-	308,542	308,542	-	308,542	308,542
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>225,674</b>	<b>225,674</b>	-	<b>239,971</b>	<b>239,971</b>	-	<b>239,971</b>	<b>239,971</b>	-	<b>239,971</b>	<b>239,971</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-7,086</b>			<b>-13,912</b>			<b>-92,664</b>			<b>-128,596</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>14,582</b>			<b>-25,114</b>			<b>78,176</b>			<b>119,991</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>7,496</b>			<b>-39,026</b>			<b>-14,487</b>			<b>-8,605</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>7,496</b>			<b>-39,026</b>			<b>-14,487</b>			<b>-8,605</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>1,048</b>			<b>-39,026</b>			<b>-14,487</b>			<b>-8,605</b>
(a) Opening Balance			-279			-50,012			769			-13,718
(b) Closing Balance			769			-89,038			-13,718			-22,323
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>6,448</b>			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**GOA**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>43,051</b>	<b>431,846</b>	<b>474,897</b>	<b>56,591</b>	<b>214,433</b>	<b>271,024</b>	<b>62,207</b>	<b>213,725</b>	<b>275,932</b>	<b>73,202</b>	<b>214,135</b>	<b>287,337</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts)\$</b>	<b>43,051</b>	<b>16,731</b>	<b>59,782</b>	<b>56,591</b>	<b>8,561</b>	<b>65,152</b>	<b>62,207</b>	<b>9,353</b>	<b>71,560</b>	<b>73,202</b>	<b>9,263</b>	<b>82,465</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>42,600</b>	<b>-</b>	<b>42,600</b>	<b>56,289</b>	<b>-</b>	<b>56,289</b>	<b>61,808</b>	<b>-</b>	<b>61,808</b>	<b>72,833</b>	<b>-</b>	<b>72,833</b>
<b>1. Developmental (a + b)</b>	<b>35,634</b>	<b>-</b>	<b>35,634</b>	<b>46,617</b>	<b>-</b>	<b>46,617</b>	<b>51,989</b>	<b>-</b>	<b>51,989</b>	<b>63,650</b>	<b>-</b>	<b>63,650</b>
<b>(a) Social Services (1 to 9)</b>	<b>9,084</b>	<b>-</b>	<b>9,084</b>	<b>11,324</b>	<b>-</b>	<b>11,324</b>	<b>11,462</b>	<b>-</b>	<b>11,462</b>	<b>21,822</b>	<b>-</b>	<b>21,822</b>
1. Education, Sports, Art and Culture	1,787	-	1,787	1,977	-	1,977	2,469	-	2,469	4,191	-	4,191
2. Medical and Public Health	709	-	709	964	-	964	1,947	-	1,947	1,653	-	1,653
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	6,344	-	6,344	7,703	-	7,703	6,327	-	6,327	15,000	-	15,000
5. Housing	23	-	23	23	-	23	24	-	24	290	-	290
6. Urban Development	183	-	183	475	-	475	475	-	475	430	-	430
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	5	-	5	105	-	105	105	-	105	105	-	105
8. Social Security and Welfare	9	-	9	75	-	75	25	-	25	150	-	150
9. Others *	24	-	24	2	-	2	90	-	90	3	-	3
<b>(b) Economic Services (1 to 10)</b>	<b>26,550</b>	<b>-</b>	<b>26,550</b>	<b>35,293</b>	<b>-</b>	<b>35,293</b>	<b>40,527</b>	<b>-</b>	<b>40,527</b>	<b>41,828</b>	<b>-</b>	<b>41,828</b>
1. Agriculture and Allied Activities (i to xi)	1,272	-	1,272	2,217	-	2,217	1,263	-	1,263	1,297	-	1,297
(i) Crop Husbandry	384	-	384	269	-	269	238	-	238	191	-	191
(ii) Soil and Water Conservation	91	-	91	178	-	178	151	-	151	190	-	190
(iii) Animal Husbandry	8	-	8	95	-	95	95	-	95	88	-	88
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	79	-	79	110	-	110	146	-	146	130	-	130
(vi) Forestry and Wild Life	228	-	228	36	-	36	104	-	104	116	-	116
(vii) Plantations	21	-	21	22	-	22	22	-	22	22	-	22
(viii) Food Storage and Warehousing	45	-	45	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	-	-	-	5	-	5	5	-	5	5	-	5
(x) Co-operation	416	-	416	1,502	-	1,502	502	-	502	555	-	555
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	51	-	51	25	-	25	117	-	117
3. Special Area Programmes of which : Hill Areas	128	-	128	160	-	160	160	-	160	171	-	171
4. Major and Medium Irrigation and Flood Control	5,677	-	5,677	11,661	-	11,661	16,398	-	16,398	16,362	-	16,362
5. Energy	8,814	-	8,814	9,236	-	9,236	10,236	-	10,236	10,350	-	10,350
6. Industry and Minerals (i to iv)	517	-	517	1,055	-	1,055	1,320	-	1,320	1,471	-	1,471
(i) Village and Small Industries	215	-	215	645	-	645	910	-	910	1,061	-	1,061
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	2	-	2	10	-	10	10	-	10	10	-	10
(iv) Others #	300	-	300	400	-	400	400	-	400	400	-	400
7. Transport (i + ii)	9,677	-	9,677	10,598	-	10,598	10,810	-	10,810	11,525	-	11,525
(i) Roads and Bridges	8,879	-	8,879	9,353	-	9,353	10,161	-	10,161	10,000	-	10,000
(ii) Others **	798	-	798	1,245	-	1,245	649	-	649	1,525	-	1,525
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### GOA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	50	-	50	50	-	50	50	-	50
10. General Economic Services (i + ii)	465	-	465	265	-	265	265	-	265	485	-	485
(i) Tourism	465	-	465	265	-	265	265	-	265	485	-	485
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>6,966</b>	<b>-</b>	<b>6,966</b>	<b>9,672</b>	<b>-</b>	<b>9,672</b>	<b>9,819</b>	<b>-</b>	<b>9,819</b>	<b>9,183</b>	<b>-</b>	<b>9,183</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>65,056</b>	<b>65,056</b>	<b>-</b>	<b>14,518</b>	<b>14,518</b>	<b>-</b>	<b>16,269</b>	<b>16,269</b>	<b>-</b>	<b>15,220</b>	<b>15,220</b>
1. Market Loans	-	1,450	1,450	-	-	-	-	1,750	1,750	-	1,925	1,925
2. Loans from L.I.C.	-	199	199	-	199	199	-	199	199	-	199	199
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	492	492	-	408	408	-	408	408	-	613	613
5. Loans from National Co-operative Development Corporation	-	1	1	-	8	8	-	9	9	-	18	18
6. WMA from RBI	-	60,406	60,406	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000
7. Special Securities issued to NSSF	-	871	871	-	2,000	2,000	-	2,000	2,000	-	1,000	1,000
8. Others	-	1,637	1,637	-	1,903	1,903	-	1,903	1,903	-	1,465	1,465
<i>of which : Land Compensation Bonds</i>	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>11,786</b>	<b>11,786</b>	<b>-</b>	<b>3,655</b>	<b>3,655</b>	<b>-</b>	<b>2,655</b>	<b>2,655</b>	<b>-</b>	<b>3,661</b>	<b>3,661</b>
1. State Plan Schemes	-	11,759	11,759	-	3,600	3,600	-	2,600	2,600	-	3,600	3,600
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	3	3	-	5	5	-	5	5	-	4	4
3. Centrally Sponsored Schemes	-	28	28	-	35	35	-	35	35	-	40	40
4. Non-Plan (i to ii)	-	-4	-4	-	15	15	-	15	15	-	17	17
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	-4	-4	-	15	15	-	15	15	-	17	17
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>451</b>	<b>295</b>	<b>746</b>	<b>302</b>	<b>388</b>	<b>690</b>	<b>399</b>	<b>428</b>	<b>827</b>	<b>369</b>	<b>382</b>	<b>751</b>
<b>1. Developmental Purposes (a + b)</b>	<b>451</b>	<b>45</b>	<b>496</b>	<b>302</b>	<b>-</b>	<b>302</b>	<b>399</b>	<b>40</b>	<b>439</b>	<b>369</b>	<b>50</b>	<b>419</b>
<b>(a) Social Services (1 to 7)</b>	<b>387</b>	<b>45</b>	<b>432</b>	<b>166</b>	<b>-</b>	<b>166</b>	<b>165</b>	<b>40</b>	<b>205</b>	<b>66</b>	<b>50</b>	<b>116</b>
1. Education, Sports, Art and Culture	385	-	385	100	-	100	100	-	100	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	45	45	50	-	50	50	-	50	50	-	50
6. Government Servants (Housing)	-	-	-	-	-	-	-	40	40	-	50	50
7. Others	2	-	2	16	-	16	15	-	15	16	-	16
<b>(b) Economic Services (1 to 10)</b>	<b>64</b>	<b>-</b>	<b>64</b>	<b>136</b>	<b>-</b>	<b>136</b>	<b>234</b>	<b>-</b>	<b>234</b>	<b>303</b>	<b>-</b>	<b>303</b>
1. Crop Husbandry	62	-	62	62	-	62	62	-	62	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	2	-	2	52	-	52	52	-	52	281	-	281

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### GOA

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	10	-	10	10	-	10	10	-	10
10. Others	-	-	-	12	-	12	110	-	110	12	-	12
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>250</b>	<b>250</b>	-	<b>388</b>	<b>388</b>	-	<b>388</b>	<b>388</b>	-	<b>332</b>	<b>332</b>
(a) Government Servants (other than Housing)	-	250	250	-	378	378	-	378	378	-	332	332
(b) Miscellaneous	-	-	-	-	10	10	-	10	10	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>22</b>	<b>22</b>	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>7,568</b>	<b>7,568</b>	-	<b>10,210</b>	<b>10,210</b>	-	<b>8,710</b>	<b>8,710</b>	-	<b>9,210</b>	<b>9,210</b>
1. State Provident Funds	-	7,498	7,498	-	10,000	10,000	-	8,500	8,500	-	9,000	9,000
2. Others	-	70	63	-	210	210	-	210	210	-	210	210
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>2,851</b>	<b>2,851</b>	-	<b>3,301</b>	<b>3,301</b>	-	<b>3,301</b>	<b>3,301</b>	-	<b>3,301</b>	<b>3,301</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	1,438	1,438	-	2,000	2,000	-	2,000	2,000	-	2,000	2,000
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,413	1,413	-	1,301	1,301	-	1,301	1,301	-	1,301	1,301
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>9,361</b>	<b>9,361</b>	-	<b>6,911</b>	<b>6,911</b>	-	<b>6,911</b>	<b>6,911</b>	-	<b>6,911</b>	<b>6,911</b>
1. Civil Deposits	-	5,342	5,342	-	3,190	3,190	-	3,190	3,190	-	3,190	3,190
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	298	298	-	220	220	-	220	220	-	220	220
4. Others	-	3,721	3,721	-	3,501	3,501	-	3,501	3,501	-	3,501	3,501
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>189,677</b>	<b>189,677</b>	-	<b>120,450</b>	<b>120,450</b>	-	<b>120,450</b>	<b>120,450</b>	-	<b>120,450</b>	<b>120,450</b>
1. Suspense	-	22,577	22,577	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000
2. Cash Balance Investment Accounts	-	53,901	53,901	-	60,000	60,000	-	60,000	60,000	-	60,000	60,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	113,199	113,199	-	55,450	55,450	-	55,450	55,450	-	55,450	55,450
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>145,230</b>	<b>145,230</b>	-	<b>55,000</b>	<b>55,000</b>	-	<b>55,000</b>	<b>55,000</b>	-	<b>55,000</b>	<b>55,000</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>26,867</b>			<b>7,069</b>			<b>6,968</b>			<b>2,643</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-12,318</b>			<b>-4,179</b>			<b>-6,971</b>			<b>-3,416</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>14,549</b>			<b>2,890</b>			<b>-3</b>			<b>-773</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>14,549</b>			<b>2,890</b>			<b>-3</b>			<b>-773</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-18</b>			<b>2,890</b>			<b>-3</b>			<b>-773</b>
(a) Opening Balance			-1,306			7,574			-1,325			-1,325
(b) Closing Balance			-1,324			10,464			-1,328			-2,098
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>7,990</b>			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>6,577</b>			-			-			-



**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**GUJARAT**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>417,535</b>	<b>7,068,383</b>	<b>7,485,918</b>	<b>531,218</b>	<b>6,127,404</b>	<b>6,658,622</b>	<b>604,317</b>	<b>9,747,194</b>	<b>10,351,511</b>	<b>651,299</b>	<b>6,322,835</b>	<b>6,974,134</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>417,535</b>	<b>642,311</b>	<b>1,059,846</b>	<b>531,218</b>	<b>473,392</b>	<b>1,004,610</b>	<b>604,317</b>	<b>271,318</b>	<b>875,635</b>	<b>651,299</b>	<b>294,425</b>	<b>945,724</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>391,075</b>	<b>18,947</b>	<b>410,022</b>	<b>513,259</b>	<b>23,574</b>	<b>536,833</b>	<b>563,397</b>	<b>18,186</b>	<b>581,583</b>	<b>627,986</b>	<b>22,371</b>	<b>650,357</b>
<b>1. Developmental (a + b)</b>	<b>385,653</b>	<b>15,917</b>	<b>401,570</b>	<b>450,661</b>	<b>17,461</b>	<b>468,122</b>	<b>556,186</b>	<b>16,290</b>	<b>572,476</b>	<b>622,467</b>	<b>18,743</b>	<b>641,210</b>
<b>(a) Social Services (1 to 9)</b>	<b>136,074</b>	<b>8,898</b>	<b>144,972</b>	<b>226,631</b>	<b>10,780</b>	<b>237,411</b>	<b>196,290</b>	<b>9,962</b>	<b>206,252</b>	<b>178,264</b>	<b>10,038</b>	<b>188,302</b>
1. Education, Sports, Art and Culture	1,103	80	1,183	22,390	445	22,835	20,755	581	21,336	24,290	737	25,027
2. Medical and Public Health	2,649	-	2,649	3,541	-	3,541	3,641	-	3,641	7,324	-	7,324
3. Family Welfare	-	-	-	-	-	-	-	11	11	-	-	-
4. Water Supply and Sanitation	67,269	2,431	69,700	63,917	800	64,717	61,441	1,219	62,660	65,037	600	65,637
5. Housing	7,777	6,120	13,897	6,417	8,850	15,267	6,965	7,909	14,874	9,305	7,661	16,966
6. Urban Development	1,524	-	1,524	2,308	-5	2,303	2,262	-5	2,257	2,308	-5	2,303
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	725	256	981	1,626	464	2,090	1,007	214	1,221	2,747	564	3,311
8. Social Security and Welfare	49	-	49	426	1	427	125	1	126	424	1	425
9. Others *	54,978	11	54,989	126,006	225	126,231	100,094	32	100,126	66,829	480	67,309
<b>(b) Economic Services (1 to 10)</b>	<b>249,579</b>	<b>7,019</b>	<b>256,598</b>	<b>224,030</b>	<b>6,681</b>	<b>230,711</b>	<b>359,896</b>	<b>6,328</b>	<b>366,224</b>	<b>444,203</b>	<b>8,705</b>	<b>452,908</b>
1. Agriculture and Allied Activities (i to xi)	10,767	382	11,149	14,180	586	14,766	13,473	273	13,746	14,723	338	15,061
(i) Crop Husbandry	132	-	132	155	-	155	138	-	138	102	-	102
(ii) Soil and Water Conservation	198	-	198	101	-	101	65	-	65	100	-	100
(iii) Animal Husbandry	14	-	14	35	-	35	-	-	-	30	-	30
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	3	-	3	29	-	29	29	-	29	-	-	-
(vi) Forestry and Wild Life	11,268	370	11,638	12,028	450	12,478	11,582	228	11,810	12,342	300	12,642
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	12	12	55	90	145	45	45	90	30	38	68
(ix) Agricultural Research and Education	99	-	99	650	-	650	487	-	487	922	-	922
(x) Co-operation	-945	-	-945	1,127	-	1,127	1,127	-	1,127	1,197	-	1,197
(xi) Others @	-2	-	-2	-	46	46	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Area Programmes of which : Hill Areas	127	-	127	80	-	80	80	-	80	40	-	40
4. Major and Medium Irrigation and Flood Control	176,537	-	176,537	141,616	-	141,616	242,293	-	242,293	294,715	-	294,715
5. Energy	15,189	-	15,189	2,080	-	2,080	32,084	-	32,084	56,626	-	56,626
6. Industry and Minerals (i to iv)	30	-	30	836	-	836	273	-	273	385	-	385
(i) Village and Small Industries	24	-	24	88	-	88	23	-	23	127	-	127
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	6	-	6	748	-	748	250	-	250	258	-	258
7. Transport (i + ii)	46,672	6,568	53,240	64,861	6,046	70,907	71,276	5,789	77,065	77,214	8,325	85,539
(i) Roads and Bridges	44,526	6,168	50,694	62,667	5,046	67,713	69,090	5,590	74,680	75,289	7,825	83,114
(ii) Others **	2,146	400	2,546	2,194	1,000	3,194	2,186	199	2,385	1,925	500	2,425
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### GUJARAT

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	257	—	257	150	—	150	400	—	400	500	—	500
10. General Economic Services (i + ii)	—	69	69	227	49	276	17	266	283	—	42	42
(i) Tourism	—	—	—	210	—	210	—	—	—	—	—	—
(ii) Others @@	—	69	69	17	49	66	17	266	283	—	42	42
<b>2. Non-Developmental (General Services)</b>	<b>5,422</b>	<b>3,030</b>	<b>8,452</b>	<b>62,598</b>	<b>6,113</b>	<b>68,711</b>	<b>7,211</b>	<b>1,896</b>	<b>9,107</b>	<b>5,519</b>	<b>3,628</b>	<b>9,147</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	—	<b>613,803</b>	<b>613,803</b>	—	<b>435,701</b>	<b>435,701</b>	—	<b>274,943</b>	<b>274,943</b>	—	<b>286,694</b>	<b>286,694</b>
1. Market Loans	—	17,992	17,992	—	25,700	25,700	—	25,700	25,700	—	36,404	36,404
2. Loans from L.I.C.	—	18,552	18,552	—	—	—	—	—	—	—	—	—
3. Loans from SBI and other Banks	—	1,392	1,392	—	—	—	—	—	—	—	2,130	2,130
4. Loans from NABARD	—	232	232	—	246	246	—	232	232	—	234	234
5. Loans from National Co-operative Development Corporation	—	3,330	3,330	—	2,640	2,640	—	2,111	2,111	—	2,072	2,072
6. WMA from RBI	—	311,496	311,496	—	100,000	100,000	—	100,000	100,000	—	100,000	100,000
7. Special Securities issued to NSSF	—	197,529	197,529	—	292,152	292,152	—	122,152	122,152	—	133,994	133,994
8. Others	—	63,280	63,280	—	14,963	14,963	—	24,748	24,748	—	11,860	11,860
<i>of which</i> : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	—	—
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	—	<b>274,953</b>	<b>274,953</b>	—	<b>49,558</b>	<b>49,558</b>	—	<b>49,855</b>	<b>49,855</b>	—	<b>51,240</b>	<b>51,240</b>
1. State Plan Schemes	—	269,415	269,415	—	45,281	45,281	—	45,229	45,229	—	47,302	47,302
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	443	443	—	436	436	—	436	436	—	436	436
3. Centrally Sponsored Schemes	—	388	388	—	426	426	—	446	446	—	437	437
4. Non-Plan (i to ii)	—	344	344	—	340	340	—	669	669	—	415	415
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—	—	—	—	—
(ii) Others	—	344	344	—	340	340	—	669	669	—	415	415
5. Ways and Means Advances from Centre	—	—	—	—	1	1	—	—	—	—	1	1
6. Loans for Special Schemes	—	—	—	—	—	—	—	—	—	—	—	—
7. Others	—	4,363	4,363	—	3,074	3,074	—	3,075	3,075	—	2,649	2,649
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>26,460</b>	<b>47,497</b>	<b>73,957</b>	<b>17,959</b>	<b>64,560</b>	<b>82,519</b>	<b>40,920</b>	<b>28,333</b>	<b>69,253</b>	<b>23,313</b>	<b>36,250</b>	<b>59,563</b>
<b>1. Developmental Purposes (a + b)</b>	<b>26,460</b>	<b>38,110</b>	<b>64,570</b>	<b>17,959</b>	<b>56,467</b>	<b>74,426</b>	<b>40,920</b>	<b>18,944</b>	<b>59,864</b>	<b>23,313</b>	<b>30,200</b>	<b>53,513</b>
<b>(a) Social Services (1 to 7)</b>	<b>297</b>	<b>150</b>	<b>447</b>	<b>254</b>	<b>31,767</b>	<b>32,021</b>	<b>316</b>	<b>9,419</b>	<b>9,735</b>	<b>660</b>	<b>20,200</b>	<b>20,860</b>
1. Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2. Medical and Public Health	—	—	—	—	—	—	—	—	—	—	—	—
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water Supply and Sanitation	—	25	25	—	25	25	—	9,090	9,090	—	—	—
5. Housing	—	—	—	—	—	—	—	129	129	—	—	—
6. Government Servants (Housing)	—	125	125	—	31,742	31,742	—	200	200	—	20,200	20,200
7. Others	297	—	297	254	—	254	316	—	316	660	—	660
<b>(b) Economic Services (1 to 10)</b>	<b>26,163</b>	<b>37,960</b>	<b>64,123</b>	<b>17,705</b>	<b>24,700</b>	<b>42,405</b>	<b>40,604</b>	<b>9,525</b>	<b>50,129</b>	<b>22,653</b>	<b>10,000</b>	<b>32,653</b>
1. Crop Husbandry	—	—	—	—	—	—	—	—	—	—	—	—
2. Soil and Water Conservation	—	—	—	—	—	—	—	—	—	—	—	—
3. Food Storage and Warehousing	32	—	32	62	—	62	50	—	50	62	—	62
4. Co-operation	137	—	137	534	—	534	4,344	—	4,344	449	—	449

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### GUJARAT

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	9,686	19,348	29,034	6,049	6,300	12,349	13,444	5,882	19,326	9,547	-	9,547
7. Village and Small Industries	430	-	430	73	-	73	52	-	52	178	-	178
8. Other Industries and Minerals	15,878	-	15,878	10,987	-	10,987	10,987	-	10,987	12,417	-	12,417
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	18,612	18,612	-	18,400	18,400	11,727	3,643	15,370	-	10,000	10,000
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>9,387</b>	<b>9,387</b>	-	<b>8,093</b>	<b>8,093</b>	-	<b>9,389</b>	<b>9,389</b>	-	<b>6,050</b>	<b>6,050</b>
(a) Government Servants (other than Housing)	-	4,772	4,772	-	339	339	-	4,158	4,158	-	3,380	3,380
(b) Miscellaneous	-	4,615	4,615	-	7,754	7,754	-	5,231	5,231	-	2,670	2,670
<b>V. Inter-State Settlement</b>	-	-	-	-	<b>1</b>	<b>1</b>	-	-	-	-	<b>1</b>	<b>1</b>
<b>VI. Contingency Fund</b>	-	<b>726</b>	<b>726</b>	-	-	-	-	<b>11,212</b>	<b>11,212</b>	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>59,468</b>	<b>59,468</b>	-	<b>89,180</b>	<b>89,180</b>	-	<b>102,427</b>	<b>102,427</b>	-	<b>113,229</b>	<b>113,229</b>
1. State Provident Funds	-	54,846	54,846	-	84,230	84,230	-	91,327	91,327	-	102,321	102,321
2. Others	-	4,622	4,622	-	4,950	4,950	-	11,100	11,100	-	10,908	10,908
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>83,024</b>	<b>83,024</b>	-	<b>149,271</b>	<b>149,271</b>	-	<b>210,972</b>	<b>210,972</b>	-	<b>173,551</b>	<b>173,551</b>
1. Depreciation/Renewal Reserve Funds	-	37	37	-	105	105	-	105	105	-	105	105
2. Sinking Funds	-	31,000	31,000	-	80,000	80,000	-	125,000	125,000	-	80,000	80,000
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	51,987	51,987	-	69,166	69,166	-	85,867	85,867	-	93,446	93,446
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>999,207</b>	<b>999,207</b>	-	<b>1,251,388</b>	<b>1,251,388</b>	-	<b>1,267,094</b>	<b>1,267,094</b>	-	<b>1,156,127</b>	<b>1,156,127</b>
1. Civil Deposits	-	220,233	220,233	-	302,000	302,000	-	312,000	312,000	-	312,000	312,000
2. Deposits of Local Funds	-	735,468	735,468	-	700,000	700,000	-	700,000	700,000	-	700,000	700,000
3. Civil Advances	-	14,664	14,664	-	17,000	17,000	-	17,000	17,000	-	17,000	17,000
4. Others	-	28,842	28,842	-	232,388	232,388	-	238,094	238,094	-	127,127	127,127
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>4,419,914</b>	<b>4,419,914</b>	-	<b>3,653,012</b>	<b>3,653,012</b>	-	<b>7,373,011</b>	<b>7,373,011</b>	-	<b>4,072,212</b>	<b>4,072,212</b>
1. Suspense	-	193,168	193,168	-	167,860	167,860	-	167,860	167,860	-	167,860	167,860
2. Cash Balance Investment Accounts	-	1,121,166	1,121,166	-	580,000	580,000	-	4,300,000	4,300,000	-	1,000,000	1,000,000
3. Deposits with RBI	-	1,823,080	1,823,080	-	1,800,000	1,800,000	-	1,800,000	1,800,000	-	1,800,000	1,800,000
4. Others	-	1,282,500	1,282,500	-	1,105,152	1,105,152	-	1,105,151	1,105,151	-	1,104,352	1,104,352
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>550,845</b>	<b>550,845</b>	-	<b>411,160</b>	<b>411,160</b>	-	<b>411,160</b>	<b>411,160</b>	-	<b>411,160</b>	<b>411,160</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>409,643</b>			<b>152,536</b>			<b>89,960</b>			<b>2,077</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-403,686</b>			<b>-143,867</b>			<b>-33,460</b>			<b>629</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>5,957</b>			<b>8,669</b>			<b>56,500</b>			<b>2,706</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>5,957</b>			<b>8,669</b>			<b>56,500</b>			<b>2,706</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>6,936</b>			<b>8,669</b>			<b>56,500</b>			<b>2,706</b>
(a) Opening Balance			6,322			9,204			13,258			69,759
(b) Closing Balance			13,258			17,873			69,758			72,465
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-5,223</b>			<b>-</b>			<b>-</b>			<b>-</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>4,244</b>			<b>-</b>			<b>-</b>			<b>-</b>

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**HARYANA**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>125,246</b>	<b>4,046,567</b>	<b>4,171,813</b>	<b>144,689</b>	<b>1,414,161</b>	<b>1,558,851</b>	<b>136,857</b>	<b>9,931,220</b>	<b>10,068,076</b>	<b>164,146</b>	<b>9,840,772</b>	<b>10,004,918</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>125,246</b>	<b>178,236</b>	<b>303,482</b>	<b>144,689</b>	<b>60,509</b>	<b>205,198</b>	<b>136,857</b>	<b>49,985</b>	<b>186,841</b>	<b>164,146</b>	<b>66,643</b>	<b>230,789</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>114,190</b>	<b>-24,497</b>	<b>89,693</b>	<b>140,152</b>	<b>-737</b>	<b>139,415</b>	<b>129,752</b>	<b>-6,701</b>	<b>123,051</b>	<b>161,686</b>	<b>-8,988</b>	<b>152,698</b>
<b>1. Developmental (a + b)</b>	<b>108,377</b>	<b>-24,497</b>	<b>83,880</b>	<b>132,375</b>	<b>-737</b>	<b>131,638</b>	<b>120,693</b>	<b>-6,701</b>	<b>113,992</b>	<b>153,435</b>	<b>-8,988</b>	<b>144,447</b>
<b>(a) Social Services (1 to 9)</b>	<b>28,696</b>	<b>-</b>	<b>28,696</b>	<b>38,673</b>	<b>-</b>	<b>38,673</b>	<b>34,349</b>	<b>-</b>	<b>34,349</b>	<b>46,113</b>	<b>-</b>	<b>46,113</b>
1. Education, Sports, Art and Culture	610	-	610	2,132	-	2,132	2,222	-	2,222	2,560	-	2,560
2. Medical and Public Health	1,140	-	1,140	1,535	-	1,535	1,540	-	1,540	1,906	-	1,906
3. Family Welfare	1	-	1	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	25,302	-	25,302	32,500	-	32,500	28,196	-	28,196	38,983	-	38,983
5. Housing	565	-	565	728	-	728	548	-	548	728	-	728
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	75	-	75	240	-	240	240	-	240	300	-	300
8. Social Security and Welfare	743	-	743	1,213	-	1,213	1,277	-	1,277	922	-	922
9. Others *	260	-	260	325	-	325	326	-	326	714	-	714
<b>(b) Economic Services (1 to 10)</b>	<b>79,681</b>	<b>-24,497</b>	<b>55,184</b>	<b>93,703</b>	<b>-737</b>	<b>92,966</b>	<b>86,344</b>	<b>-6,701</b>	<b>79,643</b>	<b>107,322</b>	<b>-8,988</b>	<b>98,334</b>
1. Agriculture and Allied Activities (i to xi)	141	-24,548	-24,407	-75	-798	-873	971	-6,932	-5,961	247	-9,049	-8,802
(i) Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(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	-	-24,548	-24,548	-	-798	-798	-	-6,932	-6,932	-	-9,049	-9,049
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	141	-	141	-75	-	-75	971	-	971	247	-	247
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	26,254	-	26,254	25,400	-	25,400	31,500	-	31,500	35,700	-	35,700
5. Energy	23,335	-	23,335	37,545	-	37,545	27,545	-	27,545	41,800	-	41,800
6. Industry and Minerals (i to iv)	223	-	223	368	-	368	563	-	563	335	-	335
(i) Village and Small Industries	1	-	1	19	-	19	13	-	13	31	-	31
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	222	-	222	349	-	349	550	-	550	304	-	304
7. Transport (i + ii)	29,178	51	29,229	29,765	61	29,826	24,765	231	24,996	28,440	61	28,501
(i) Roads and Bridges	28,420	-	28,420	26,000	-	26,000	21,000	-	21,000	22,500	-	22,500
(ii) Others **	758	51	809	3,765	61	3,826	3,765	231	3,996	5,940	61	6,001
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### HARYANA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	550	-	550	700	-	700	1,000	-	1,000	800	-	800
(i) Tourism	550	-	550	700	-	700	1,000	-	1,000	800	-	800
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>5,813</b>	<b>-</b>	<b>5,813</b>	<b>7,777</b>	<b>-</b>	<b>7,777</b>	<b>9,059</b>	<b>-</b>	<b>9,059</b>	<b>8,251</b>	<b>-</b>	<b>8,251</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>187,187</b>	<b>187,187</b>	<b>-</b>	<b>139,958</b>	<b>139,958</b>	<b>-</b>	<b>110,281</b>	<b>110,281</b>	<b>-</b>	<b>166,428</b>	<b>166,428</b>
1. Market Loans	-	10,981	10,981	-	13,389	13,389	-	13,389	13,389	-	13,389	13,389
2. Loans from L.I.C.	-	321	321	-	321	321	-	321	321	-	317	317
3. Loans from SBI and other Banks	-	108,444	108,444	-	100,000	100,000	-	70,500	70,500	-	110,200	110,200
4. Loans from NABARD	-	5,908	5,908	-	7,884	7,884	-	7,834	7,834	-	8,769	8,769
5. Loans from National Co-operative Development Corporation	-	607	607	-	382	382	-	753	753	-	755	755
6. WMA from RBI	-	-	-	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000
7. Special Securities issued to NSSF	-	60,242	60,242	-	6,312	6,312	-	6,313	6,313	-	10,292	10,292
8. Others	-	684	684	-	1,669	1,669	-	1,171	1,171	-	12,706	12,706
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	10,111	10,111
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>114,240</b>	<b>114,240</b>	<b>-</b>	<b>18,335</b>	<b>18,335</b>	<b>-</b>	<b>12,227</b>	<b>12,227</b>	<b>-</b>	<b>13,351</b>	<b>13,351</b>
1. State Plan Schemes	-	111,308	111,308	-	15,951	15,951	-	9,838	9,838	-	11,129	11,129
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	191	191	-	191	191	-	191	191	-	191	191
3. Centrally Sponsored Schemes	-	144	144	-	130	130	-	134	134	-	122	122
4. Non-Plan (i to ii)	-	607	607	-	343	343	-	343	343	-	355	355
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	607	607	-	343	343	-	343	343	-	355	355
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	1,990	1,990	-	1,721	1,721	-	1,721	1,721	-	1,554	1,554
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>11,056</b>	<b>9,750</b>	<b>20,806</b>	<b>4,537</b>	<b>12,953</b>	<b>17,490</b>	<b>7,105</b>	<b>14,678</b>	<b>21,783</b>	<b>2,460</b>	<b>16,054</b>	<b>18,514</b>
<b>1. Developmental Purposes (a + b)</b>	<b>11,056</b>	<b>6,152</b>	<b>17,208</b>	<b>4,537</b>	<b>7,700</b>	<b>12,237</b>	<b>7,105</b>	<b>6,900</b>	<b>14,005</b>	<b>2,460</b>	<b>7,901</b>	<b>10,361</b>
<b>(a) Social Services (1 to 7)</b>	<b>793</b>	<b>5,992</b>	<b>6,785</b>	<b>520</b>	<b>6,100</b>	<b>6,620</b>	<b>620</b>	<b>6,300</b>	<b>6,920</b>	<b>520</b>	<b>6,301</b>	<b>6,821</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	273	-	273	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	520	5,992	6,512	520	6,100	6,620	620	6,300	6,920	520	6,300	6,820
7. Others	-	-	-	-	-	-	-	-	-	-	1	1
<b>(b) Economic Services (1 to 10)</b>	<b>10,263</b>	<b>160</b>	<b>10,423</b>	<b>4,017</b>	<b>1,600</b>	<b>5,617</b>	<b>6,485</b>	<b>600</b>	<b>7,085</b>	<b>1,940</b>	<b>1,600</b>	<b>3,540</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	260	-	260	363	-	363	363	-	363	450	-	450

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### HARYANA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	1,500	1,500	-	500	500	-	1,500	1,500
6. Power Projects	2,243	-	2,243	3,564	-	3,564	3,564	-	3,564	1,400	-	1,400
7. Village and Small Industries	7,673	-	7,673	-	-	-	2,468	-	2,468	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	87	-	87	90	-	90	90	-	90	90	-	90
10. Others	-	160	160	-	100	100	-	100	100	-	100	100
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>3,598</b>	<b>3,598</b>	-	<b>5,253</b>	<b>5,253</b>	-	<b>7,778</b>	<b>7,778</b>	-	<b>8,153</b>	<b>8,153</b>
(a) Government Servants (other than Housing)	-	3,598	3,598	-	5,253	5,253	-	7,778	7,778	-	8,153	8,153
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>75,601</b>	<b>75,601</b>	-	<b>92,404</b>	<b>92,404</b>	-	<b>74,249</b>	<b>74,249</b>	-	<b>76,021</b>	<b>76,021</b>
1. State Provident Funds	-	74,295	74,295	-	91,484	91,484	-	72,912	72,912	-	74,806	74,806
2. Others	-	1,306	1,306	-	920	920	-	1,337	1,337	-	1,215	1,215
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>12,202</b>	<b>12,202</b>	-	<b>21,557</b>	<b>21,557</b>	-	<b>46,260</b>	<b>46,260</b>	-	<b>22,750</b>	<b>22,750</b>
1. Depreciation/Renewal Reserve Funds	-	4,750	4,750	-	3,350	3,350	-	1,262	1,262	-	3,790	3,790
2. Sinking Funds	-	3,687	3,687	-	4,190	4,190	-	4,758	4,758	-	5,100	5,100
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	3,765	3,765	-	14,017	14,017	-	40,240	40,240	-	13,860	13,860
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>203,497</b>	<b>203,497</b>	-	<b>220,821</b>	<b>220,821</b>	-	<b>152,176</b>	<b>152,176</b>	-	<b>191,326</b>	<b>191,326</b>
1. Civil Deposits	-	89,749	89,749	-	110,000	110,000	-	95,000	95,000	-	103,000	103,000
2. Deposits of Local Funds	-	888	888	-	950	950	-	1,100	1,100	-	1,250	1,250
3. Civil Advances	-	8,989	8,989	-	6,000	6,000	-	4,000	4,000	-	6,000	6,000
4. Others	-	103,871	103,871	-	103,871	103,871	-	52,076	52,076	-	81,076	81,076
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>3,284,057</b>	<b>3,284,057</b>	-	<b>788,872</b>	<b>788,872</b>	-	<b>9,378,050</b>	<b>9,378,050</b>	-	<b>9,213,831</b>	<b>9,213,831</b>
1. Suspense	-	29,204	29,204	-	104,895	104,895	-	1,528,067	1,528,067	-	1,535,075	1,535,075
2. Cash Balance Investment Accounts	-	3,247,564	3,247,564	-	80,000	80,000	-	-	-	-	-	-
3. Deposits with RBI	-	-	-	-	600,000	600,000	-	7,841,306	7,841,306	-	7,670,306	7,670,306
4. Others	-	7,289	7,289	-	3,977	3,977	-	8,677	8,677	-	8,450	8,450
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>184,531</b>	<b>184,531</b>	-	<b>120,000</b>	<b>120,000</b>	-	<b>150,000</b>	<b>150,000</b>	-	<b>150,000</b>	<b>150,000</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>140,231</b>			<b>89,649</b>			<b>141,743</b>			<b>201,151</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-25,804</b>			<b>-94,819</b>			<b>-60,333</b>			<b>-32,001</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>114,426</b>			<b>-5,170</b>			<b>81,410</b>			<b>169,150</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>114,426</b>			<b>-5,170</b>			<b>81,410</b>			<b>169,150</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>17,516</b>			<b>-5,170</b>			<b>-576</b>			<b>-1,156</b>
(a) Opening Balance			-21,386			-24,025			-3,870			-4,446
(b) Closing Balance			-3,870			-29,195			-4,446			-5,602
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>96,910</b>			-			<b>81,986</b>			<b>170,306</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**HIMACHAL PRADESH**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>65,311</b>	<b>1,046,383</b>	<b>1,111,694</b>	<b>64,107</b>	<b>291,716</b>	<b>355,823</b>	<b>86,664</b>	<b>341,770</b>	<b>428,434</b>	<b>76,034</b>	<b>313,803</b>	<b>389,837</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>65,311</b>	<b>158,841</b>	<b>224,152</b>	<b>64,107</b>	<b>79,551</b>	<b>143,658</b>	<b>86,664</b>	<b>129,605</b>	<b>216,269</b>	<b>76,034</b>	<b>100,638</b>	<b>176,672</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>62,983</b>	<b>2,414</b>	<b>65,397</b>	<b>60,659</b>	<b>560</b>	<b>61,219</b>	<b>83,135</b>	<b>495</b>	<b>83,630</b>	<b>74,966</b>	<b>1,000</b>	<b>75,966</b>
<b>1. Developmental (a + b)</b>	<b>60,001</b>	<b>2,414</b>	<b>62,415</b>	<b>56,348</b>	<b>560</b>	<b>56,908</b>	<b>78,487</b>	<b>193</b>	<b>78,680</b>	<b>70,060</b>	<b>1,000</b>	<b>71,060</b>
<b>(a) Social Services (1 to 9)</b>	<b>31,970</b>	<b>1,027</b>	<b>32,997</b>	<b>23,679</b>	<b>-</b>	<b>23,679</b>	<b>35,713</b>	<b>-</b>	<b>35,713</b>	<b>28,900</b>	<b>1,000</b>	<b>29,900</b>
1. Education, Sports, Art and Culture	4,785	-	4,785	3,951	-	3,951	4,373	-	4,373	5,856	-	5,856
2. Medical and Public Health	6,107	-	6,107	4,455	-	4,455	4,878	-	4,878	4,072	-	4,072
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	16,121	-	16,121	9,018	-	9,018	17,570	-	17,570	13,190	-	13,190
5. Housing	3,640	1,027	4,667	4,756	-	4,756	4,892	-	4,892	4,554	-	4,554
6. Urban Development	98	-	98	45	-	45	45	-	45	35	1,000	1,035
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	1,155	-	1,155	1,404	-	1,404	3,652	-	3,652	1,111	-	1,111
8. Social Security and Welfare	5	-	5	5	-	5	258	-	258	5	-	5
9. Others *	59	-	59	45	-	45	45	-	45	77	-	77
<b>(b) Economic Services (1 to 10)</b>	<b>28,031</b>	<b>1,387</b>	<b>29,418</b>	<b>32,669</b>	<b>560</b>	<b>33,229</b>	<b>42,774</b>	<b>193</b>	<b>42,967</b>	<b>41,160</b>	<b>-</b>	<b>41,160</b>
1. Agriculture and Allied Activities (i to xi)	1,341	-178	1,163	1,773	-	1,773	2,369	-	2,369	1,753	-	1,753
(i) Crop Husbandry	316	-	316	61	-	61	92	-	92	60	-	60
(ii) Soil and Water Conservation	544	-	544	965	-	965	965	-	965	950	-	950
(iii) Animal Husbandry	296	-	296	322	-	322	339	-	339	327	-	327
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	72	-	72	134	-	134	133	-	133	92	-	92
(vi) Forestry and Wild Life	252	-	252	188	-	188	622	-	622	275	-	275
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	66	-178	-112	78	-	78	72	-	72	22	-	22
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	-205	-	-205	25	-	25	146	-	146	27	-	27
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	20	-	20	354	-	354	354	-	354	450	-	450
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	7,338	-	7,338	10,288	-	10,288	11,094	-	11,094	16,168	-	16,168
5. Energy	-	211	211	-	-	-	-	-	-	-	-	-
6. Industry and Minerals (i to iv)	513	-	513	532	-	532	772	-	772	2,418	-	2,418
(i) Village and Small Industries	513	-	513	532	-	532	732	-	732	2,418	-	2,418
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-	-	-	-	-	-	40	-	40	-	-	-
7. Transport (i + ii)	18,668	1,354	20,022	19,644	560	20,204	28,094	193	28,287	20,242	-	20,242
(i) Roads and Bridges	17,233	1,354	18,587	18,217	560	18,777	26,188	29	26,217	18,414	-	18,414
(ii) Others **	1,435	-	1,435	1,427	-	1,427	1,906	164	2,070	1,828	-	1,828
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**HIMACHAL PRADESH**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	151	-	151	78	-	78	91	-	91	129	-	129
(i) Tourism	151	-	151	78	-	78	91	-	91	129	-	129
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>2,982</b>	<b>-</b>	<b>2,982</b>	<b>4,311</b>	<b>-</b>	<b>4,311</b>	<b>4,648</b>	<b>302</b>	<b>4,950</b>	<b>4,906</b>	<b>-</b>	<b>4,906</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>335,844</b>	<b>335,844</b>	<b>-</b>	<b>86,962</b>	<b>86,962</b>	<b>-</b>	<b>135,569</b>	<b>135,569</b>	<b>-</b>	<b>107,662</b>	<b>107,662</b>
1. Market Loans	-	3,447	3,447	-	4,383	4,383	-	4,383	4,383	-	4,407	4,407
2. Loans from L.I.C.	-	7,963	7,963	-	8,989	8,989	-	8,887	8,887	-	8,712	8,712
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	15,169	15,169	-	782	782	-	782	782	-	3,022	3,022
5. Loans from National Co-operative Development Corporation	-	953	953	-	27	27	-	27	27	-	23	23
6. WMA from RBI	-	199,379	199,379	-	14,000	14,000	-	14,000	14,000	-	14,500	14,500
7. Special Securities issued to NSSF	-	78,706	78,706	-	3,070	3,070	-	1,002	1,002	-	1,002	1,002
8. Others	-	30,227	30,227	-	55,711	55,711	-	106,488	106,488	-	75,996	75,996
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>19,912</b>	<b>19,912</b>	<b>-</b>	<b>5,909</b>	<b>5,909</b>	<b>-</b>	<b>7,366</b>	<b>7,366</b>	<b>-</b>	<b>6,356</b>	<b>6,356</b>
1. State Plan Schemes	-	8,533	8,533	-	4,699	4,699	-	6,150	6,150	-	5,188	5,188
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	4	4	-	3	3	-	3	3	-	3	3
3. Centrally Sponsored Schemes	-	422	422	-	417	417	-	420	420	-	412	412
4. Non-Plan (i to ii)	-	229	229	-	236	236	-	239	239	-	247	247
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	229	229	-	236	236	-	239	239	-	247	247
5. Ways and Means Advances from Centre	-	10,000	10,000	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	724	724	-	554	554	-	554	554	-	506	506
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>2,328</b>	<b>50</b>	<b>2,378</b>	<b>3,448</b>	<b>120</b>	<b>3,568</b>	<b>3,529</b>	<b>175</b>	<b>3,704</b>	<b>1,068</b>	<b>120</b>	<b>1,188</b>
<b>1. Developmental Purposes (a + b)</b>	<b>2,328</b>	<b>1</b>	<b>2,329</b>	<b>3,448</b>	<b>30</b>	<b>3,478</b>	<b>3,529</b>	<b>100</b>	<b>3,629</b>	<b>1,068</b>	<b>60</b>	<b>1,128</b>
<b>(a) Social Services (1 to 7)</b>	<b>591</b>	<b>1</b>	<b>592</b>	<b>1,047</b>	<b>30</b>	<b>1,077</b>	<b>1,047</b>	<b>100</b>	<b>1,147</b>	<b>1,057</b>	<b>60</b>	<b>1,117</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	589	1	590	1,036	30	1,066	1,036	100	1,136	1,036	60	1,096
7. Others	2	-	2	11	-	11	11	-	11	21	-	21
<b>(b) Economic Services (1 to 10)</b>	<b>1,737</b>	<b>-</b>	<b>1,737</b>	<b>2,401</b>	<b>-</b>	<b>2,401</b>	<b>2,482</b>	<b>-</b>	<b>2,482</b>	<b>11</b>	<b>-</b>	<b>11</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	24	-	24	-	-	-	-	-	-	-	-	-
4. Co-operation	900	-	900	-	-	-	81	-	81	-	-	-



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### HIMACHAL PRADESH

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	811	-	811	2,400	-	2,400	2,400	-	2,400	-	-	-
7. Village and Small Industries	2	-	2	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	1	-	1	1	-	1	11	-	11
10. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>49</b>	<b>49</b>	-	<b>90</b>	<b>90</b>	-	<b>75</b>	<b>75</b>	-	<b>60</b>	<b>60</b>
(a) Government Servants (other than Housing)	-	49	49	-	90	90	-	75	75	-	60	60
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>66,110</b>	<b>66,110</b>	-	<b>30,500</b>	<b>30,500</b>	-	<b>30,500</b>	<b>30,500</b>	-	<b>31,000</b>	<b>31,000</b>
1. State Provident Funds	-	65,527	65,527	-	30,000	30,000	-	30,000	30,000	-	30,400	30,400
2. Others	-	583	583	-	500	500	-	500	500	-	600	600
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>12,207</b>	<b>12,207</b>	-	-	-	-	-	-	-	-	-
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	12,207	12,207	-	-	-	-	-	-	-	-	-
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>43,645</b>	<b>43,645</b>	-	<b>37,387</b>	<b>37,387</b>	-	<b>37,387</b>	<b>37,387</b>	-	<b>37,387</b>	<b>37,387</b>
1. Civil Deposits	-	27,774	27,774	-	7,987	7,987	-	7,987	7,987	-	7,987	7,987
2. Deposits of Local Funds	-	2,602	2,602	-	21,500	21,500	-	21,500	21,500	-	21,500	21,500
3. Civil Advances	-	12,678	12,678	-	7,250	7,250	-	7,250	7,250	-	7,250	7,250
4. Others	-	591	591	-	650	650	-	650	650	-	650	650
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>308,313</b>	<b>308,313</b>	-	<b>82,241</b>	<b>82,241</b>	-	<b>82,241</b>	<b>82,241</b>	-	<b>82,241</b>	<b>82,241</b>
1. Suspense	-	23,039	23,039	-	17,100	17,100	-	17,100	17,100	-	17,100	17,100
2. Cash Balance Investment Accounts	-	285,122	285,122	-	15,000	15,000	-	15,000	15,000	-	15,000	15,000
3. Deposits with RBI	-	-	-	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000
4. Others	-	152	152	-	141	141	-	141	141	-	141	141
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>257,888</b>	<b>257,888</b>	-	<b>48,037</b>	<b>48,037</b>	-	<b>48,037</b>	<b>48,037</b>	-	<b>48,037</b>	<b>48,037</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>146,059</b>			<b>1,830</b>			<b>23,996</b>			<b>24,540</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-115,843</b>			<b>-4,137</b>			<b>-9,346</b>			<b>-25,410</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>30,216</b>			<b>-2,307</b>			<b>14,650</b>			<b>-870</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>30,216</b>			<b>-2,307</b>			<b>14,650</b>			<b>-870</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>20,671</b>			<b>-2,307</b>			<b>14,650</b>			<b>-1,370</b>
(a) Opening Balance			-33,948			-29,164			-13,281			1,370
(b) Closing Balance			-13,277			-31,471			1,369			-
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			-			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>9,545</b>			-			-			<b>500</b>

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Appendix

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**JAMMU AND KASHMIR**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>240,788</b>	<b>154,240</b>	<b>395,028</b>	<b>334,280</b>	<b>149,121</b>	<b>483,401</b>	<b>341,620</b>	<b>207,794</b>	<b>549,414</b>	<b>407,143</b>	<b>177,351</b>	<b>584,494</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>226,489</b>	<b>67,456</b>	<b>293,945</b>	<b>319,691</b>	<b>52,432</b>	<b>372,123</b>	<b>326,231</b>	<b>48,105</b>	<b>374,336</b>	<b>391,559</b>	<b>63,090</b>	<b>454,649</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>226,489</b>	<b>27,109</b>	<b>253,598</b>	<b>319,691</b>	<b>14,253</b>	<b>333,944</b>	<b>326,231</b>	<b>9,957</b>	<b>336,188</b>	<b>391,559</b>	<b>10,160</b>	<b>401,719</b>
<b>1. Developmental (a + b)</b>	<b>192,053</b>	<b>22,431</b>	<b>214,484</b>	<b>280,269</b>	<b>8,835</b>	<b>289,104</b>	<b>286,878</b>	<b>8,583</b>	<b>295,461</b>	<b>346,730</b>	<b>8,860</b>	<b>355,590</b>
<b>(a) Social Services (1 to 9)</b>	<b>59,497</b>	<b>753</b>	<b>60,250</b>	<b>72,486</b>	<b>714</b>	<b>73,200</b>	<b>76,246</b>	<b>739</b>	<b>76,985</b>	<b>84,894</b>	<b>1,091</b>	<b>85,985</b>
1. Education, Sports, Art and Culture	10,144	-	10,144	14,746	-	14,746	14,746	-	14,746	13,278	-	13,278
2. Medical and Public Health	7,292	-	7,292	7,907	-	7,907	7,907	-	7,907	8,607	-	8,607
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	27,889	-	27,889	28,400	-	28,400	21,807	-	21,807	20,565	-	20,565
5. Housing	322	20	342	300	-	300	300	-	300	300	-	300
6. Urban Development	6,255	-	6,255	8,877	-	8,877	13,574	-	13,574	16,468	-	16,468
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	632	-	632	586	-	586	2,661	-	2,661	1,810	-	1,810
8. Social Security and Welfare	1,832	733	2,565	5,459	714	6,173	9,041	739	9,780	16,595	1,091	17,686
9. Others *	5,131	-	5,131	6,211	-	6,211	6,210	-	6,210	7,271	-	7,271
<b>(b) Economic Services (1 to 10)</b>	<b>132,556</b>	<b>21,678</b>	<b>154,234</b>	<b>207,783</b>	<b>8,121</b>	<b>215,904</b>	<b>210,632</b>	<b>7,844</b>	<b>218,476</b>	<b>261,836</b>	<b>7,769</b>	<b>269,605</b>
1. Agriculture and Allied Activities (i to xi)	11,469	21,678	33,147	9,232	8,121	17,353	12,432	7,844	20,276	16,961	7,769	24,730
(i) Crop Husbandry	2,581	241	2,822	2,020	302	2,322	5,220	400	5,620	4,470	383	4,853
(ii) Soil and Water Conservation	2,566	-	2,566	1,286	-	1,286	1,287	-	1,287	5,566	-	5,566
(iii) Animal Husbandry	979	-	979	905	-	905	905	-	905	905	-	905
(iv) Dairy Development	80	-	80	80	-	80	80	-	80	80	-	80
(v) Fisheries	800	-	800	700	-	700	700	-	700	700	-	700
(vi) Forestry and Wild Life	2,835	-	2,835	2,675	-	2,675	2,675	-	2,675	3,675	-	3,675
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	125	21,438	21,563	115	7,819	7,934	115	7,444	7,559	115	7,386	7,501
(ix) Agricultural Research and Education	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200
(x) Co-operation	303	-	303	250	-	250	250	-	250	250	-	250
(xi) Others @	-	-1	-1	1	-	1	-	-	-	-	-	-
2. Rural Development	10,395	-	10,395	13,362	-	13,362	13,362	-	13,362	39,362	-	39,362
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	13,796	-	13,796	12,463	-	12,463	12,463	-	12,463	24,563	-	24,563
5. Energy	62,963	-	62,963	103,711	-	103,711	103,711	-	103,711	99,530	-	99,530
6. Industry and Minerals (i to iv)	5,059	-	5,059	6,153	-	6,153	6,153	-	6,153	7,052	-	7,052
(i) Village and Small Industries	4,395	-	4,395	5,568	-	5,568	5,568	-	5,568	6,467	-	6,467
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	384	-	384	255	-	255	255	-	255	255	-	255
(iv) Others #	280	-	280	330	-	330	330	-	330	330	-	330
7. Transport (i + ii)	3,283	-	3,283	3,190	-	3,190	5,045	-	5,045	3,998	-	3,998
(i) Roads and Bridges	3,056	-	3,056	3,000	-	3,000	4,855	-	4,855	3,808	-	3,808
(ii) Others **	227	-	227	190	-	190	190	-	190	190	-	190
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### JAMMU AND KASHMIR

(Rs. Lakh)

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	393	-	393	298	-	298	298	-	298	298	-	298
10. General Economic Services (i + ii)	25,198	-	25,198	59,374	-	59,374	57,168	-	57,168	70,072	-	70,072
(i) Tourism	4,727	-	4,727	4,905	-	4,905	4,905	-	4,905	5,905	-	5,905
(ii) Others @@	20,471	-	20,471	54,469	-	54,469	52,263	-	52,263	64,167	-	64,167
<b>2. Non-Developmental (General Services)</b>	<b>34,436</b>	<b>4,678</b>	<b>39,114</b>	<b>39,422</b>	<b>5,418</b>	<b>44,840</b>	<b>39,353</b>	<b>1,374</b>	<b>40,727</b>	<b>44,829</b>	<b>1,300</b>	<b>46,129</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>14,793</b>	<b>14,793</b>	-	<b>18,807</b>	<b>18,807</b>	-	<b>14,769</b>	<b>14,769 +</b>	-	<b>25,730</b>	<b>25,730 +</b>
1. Market Loans	-	5,798	5,798	-	4,305	4,305	-	-	-	-	-	-
2. Loans from L.I.C.	-	2,928	2,928	-	3,580	3,580	-	-	-	-	-	-
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	5,835	5,835	-	7,388	7,388	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-	-	-	-	-
8. Others	-	232	232	-	3,534	3,534	-	14,769	14,769	-	25,730	25,730
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>20,387</b>	<b>20,387</b>	-	<b>14,769</b>	<b>14,769</b>	-	<b>18,807</b>	<b>18,807</b>	-	<b>17,127</b>	<b>17,127</b>
1. State Plan Schemes	-	-	-	-	-	-	-	-	-	-	-	-
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-	-	-	-	-
4. Non-Plan (i to ii)	-	-	-	-	-	-	-	-	-	-	-	-
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-	-	-	-	-	-
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	20,387	20,387	-	14,769	14,769	-	18,807	18,807	-	17,127	17,127
<b>IV. Loans and Advances by State Governments (1+2)</b>	-	<b>5,167</b>	<b>5,167</b>	-	<b>4,603</b>	<b>4,603</b>	-	<b>4,572</b>	<b>4,572</b>	-	<b>10,072</b>	<b>10,072</b>
<b>1. Developmental Purposes (a + b)</b>	-	<b>4,947</b>	<b>4,947</b>	-	<b>4,453</b>	<b>4,453</b>	-	<b>4,452</b>	<b>4,452</b>	-	<b>5,007</b>	<b>5,007</b>
<b>(a) Social Services (1 to 7)</b>	-	-	-	-	-	-	-	-	-	-	<b>1,000</b>	<b>1,000</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	-	-	-	-	-	-	-	-	-	1,000	1,000
<b>(b) Economic Services (1 to 10)</b>	-	<b>4,947</b>	<b>4,947</b>	-	<b>4,453</b>	<b>4,453</b>	-	<b>4,452</b>	<b>4,452</b>	-	<b>4,007</b>	<b>4,007</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	-	-	-	-	-	-	-	-

+ : As detailed break-up were not available till end-November, 2006, the same has been included under 'Others'.

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### JAMMU AND KASHMIR

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	2,624	2,624	-	2,362	2,362	-	2,361	2,361	-	2,125	2,125
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	2,323	2,323	-	2,091	2,091	-	2,091	2,091	-	1,882	1,882
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>220</b>	<b>220</b>	-	<b>150</b>	<b>150</b>	-	<b>120</b>	<b>120</b>	-	<b>5,065</b>	<b>5,065</b>
(a) Government Servants (other than Housing)	-	220	220	-	150	150	-	120	120	-	65	65
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	5,000	5,000
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>44,546</b>	<b>44,546</b>	-	<b>46,305</b>	<b>46,305</b>	-	<b>45,398</b>	<b>45,398</b>	-	<b>50,015</b>	<b>50,015</b>
1. State Provident Funds	-	43,489	43,489	-	45,235	45,235	-	44,397	44,397	-	48,995	48,995
2. Others	-	1,057	1,057	-	1,070	1,070	-	1,001	1,001	-	1,020	1,020
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>3,272</b>	<b>3,272</b>	-	<b>6,781</b>	<b>6,781</b>	-	<b>67,631</b>	<b>67,631</b>	-	<b>18,538</b>	<b>18,538</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	3,272	3,272	-	6,781	6,781	-	67,631	67,631	-	18,538	18,538
<b>IX. Deposits and Advances (1 to 4)</b>	<b>14,299</b>	<b>10,253</b>	<b>24,552</b>	<b>14,589</b>	<b>12,755</b>	<b>27,344</b>	<b>15,389</b>	<b>11,943</b>	<b>27,332</b>	<b>15,584</b>	<b>12,616</b>	<b>28,200</b>
1. Civil Deposits	-	1,100	1,100	-	1,100	1,100	-	1,100	1,100	-	1,100	1,100
2. Deposits of Local Funds	-	-	-	-	-	-	15,389	9,643	25,032	15,584	10,316	25,900
3. Civil Advances	-	900	900	-	1,200	1,200	-	1,200	1,200	-	1,200	1,200
4. Others	14,299	8,253	22,552	14,589	10,455	25,044	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>15,413</b>	<b>15,413</b>	-	<b>17,548</b>	<b>17,548</b>	-	<b>21,358</b>	<b>21,358</b>	-	<b>19,793</b>	<b>19,793</b>
1. Suspense	-	9,413	9,413	-	11,548	11,548	-	15,358	15,358	-	13,793	13,793
2. Cash Balance Investment Accounts	-	3,600	3,600	-	3,600	3,600	-	3,600	3,600	-	3,600	3,600
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	2,400	2,400	-	2,400	2,400	-	2,400	2,400	-	2,400	2,400
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	<b>60</b>	<b>60</b>	-	-	-
<b>XII. Remittances</b>	-	<b>13,300</b>	<b>13,300</b>	-	<b>13,300</b>	<b>13,300</b>	-	<b>13,300</b>	<b>13,300</b>	-	<b>13,300</b>	<b>13,300</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-154,058</b>			<b>-202,615</b>			<b>-181,637</b>			<b>-303,234</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>157,657</b>			<b>211,636</b>			<b>181,623</b>			<b>293,531</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>3,599</b>			<b>9,021</b>			<b>-14</b>			<b>-9,703</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>3,599</b>			<b>9,021</b>			<b>-14</b>			<b>-9,703</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-1</b>			<b>5,421</b>			<b>-14</b>			<b>-9,703</b>
(a) Opening Balance			-140,670			-140,674			-165,900			-165,900
(b) Closing Balance			-140,671			-135,253			-165,914			-175,603
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>3,600</b>			<b>3,600</b>			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**JHARKHAND**

(Rs. Lakh)

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>230,171</b>	<b>414,417</b>	<b>644,588</b>	<b>236,885</b>	<b>392,065</b>	<b>628,949</b>	<b>267,473</b>	<b>417,405</b>	<b>684,878</b>	<b>375,266</b>	<b>407,336</b>	<b>782,602</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>230,171</b>	<b>91,492</b>	<b>321,663</b>	<b>236,885</b>	<b>73,295</b>	<b>310,180</b>	<b>267,473</b>	<b>98,636</b>	<b>366,109</b>	<b>375,266</b>	<b>78,499</b>	<b>453,765</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>201,219</b>	<b>-</b>	<b>201,219</b>	<b>191,600</b>	<b>19,273</b>	<b>210,873</b>	<b>222,188</b>	<b>-</b>	<b>222,188</b>	<b>273,440</b>	<b>-</b>	<b>273,440</b>
<b>1. Developmental (a + b)</b>	<b>196,972</b>	<b>-</b>	<b>196,972</b>	<b>182,072</b>	<b>19,273</b>	<b>201,345</b>	<b>212,923</b>	<b>-</b>	<b>212,923</b>	<b>264,922</b>	<b>-</b>	<b>264,922</b>
<b>(a) Social Services (1 to 9)</b>	<b>49,843</b>	<b>-</b>	<b>49,843</b>	<b>37,718</b>	<b>19,273</b>	<b>56,991</b>	<b>68,374</b>	<b>-</b>	<b>68,374</b>	<b>90,839</b>	<b>-</b>	<b>90,839</b>
1. Education, Sports, Art and Culture	12,169	-	12,169	354	19,273	19,627	19,627	-	19,627	27,570	-	27,570
2. Medical and Public Health	5,032	-	5,032	6,300	-	6,300	6,300	-	6,300	14,349	-	14,349
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	20,870	-	20,870	15,050	-	15,050	25,713	-	25,713	30,684	-	30,684
5. Housing	3,453	-	3,453	3,707	-	3,707	3,991	-	3,991	3,885	-	3,885
6. Urban Development	7,319	-	7,319	5,594	-	5,594	6,030	-	6,030	6,983	-	6,983
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	1,000	-	1,000	6,713	-	6,713	6,713	-	6,713	7,368	-	7,368
8. Social Security and Welfare	-	-	-	-	-	-	-	-	-	-	-	-
9. Others *	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>147,129</b>	<b>-</b>	<b>147,129</b>	<b>144,354</b>	<b>-</b>	<b>144,354</b>	<b>144,549</b>	<b>-</b>	<b>144,549</b>	<b>174,083</b>	<b>-</b>	<b>174,083</b>
1. Agriculture and Allied Activities (i to xi)	466	-	466	1,096	-	1,096	1,055	-	1,055	845	-	845
(i) Crop Husbandry	466	-	466	700	-	700	370	-	370	410	-	410
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	-	-	-	396	-	396	685	-	685	435	-	435
(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	62,971	-	62,971	57,594	-	57,594	57,594	-	57,594	60,233	-	60,233
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	43,363	-	43,363	44,575	-	44,575	44,811	-	44,811	48,870	-	48,870
5. Energy	4,840	-	4,840	3,000	-	3,000	3,000	-	3,000	5,300	-	5,300
6. Industry and Minerals (i to iv)	-	-	-	200	-	200	200	-	200	210	-	210
(i) Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	200	-	200	210	-	210
(iv) Others #	-	-	-	200	-	200	-	-	-	-	-	-
7. Transport (i + ii)	33,043	-	33,043	35,889	-	35,889	35,889	-	35,889	56,525	-	56,525
(i) Roads and Bridges	27,785	-	27,785	29,650	-	29,650	29,650	-	29,650	52,010	-	52,010
(ii) Others **	5,258	-	5,258	6,239	-	6,239	6,239	-	6,239	4,515	-	4,515
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### JHARKHAND

(Rs. Lakh)

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	2,446	-	2,446	2,000	-	2,000	2,000	-	2,000	2,100	-	2,100
(i) Tourism	2,446	-	2,446	2,000	-	2,000	2,000	-	2,000	2,100	-	2,100
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>4,247</b>	<b>-</b>	<b>4,247</b>	<b>9,528</b>	<b>-</b>	<b>9,528</b>	<b>9,265</b>	<b>-</b>	<b>9,265</b>	<b>8,518</b>	<b>-</b>	<b>8,518</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>48,401</b>	<b>48,401</b>	<b>-</b>	<b>13,852</b>	<b>13,852</b>	<b>-</b>	<b>15,074</b>	<b>15,074</b>	<b>-</b>	<b>12,520</b>	<b>12,520</b>
1. Market Loans	-	11,193	11,193	-	12,925	12,925	-	12,925	12,925	-	8,529	8,529
2. Loans from L.I.C.	-	1	1	-	-	-	-	-	-	-	-	-
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	-	-	-	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	290	290	-	180	180	-	700	700	-	310	310
6. WMA from RBI	-	1	1	-	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	36,901	36,901	-	747	747	-	1,449	1,449	-	3,480	3,480
8. Others	-	15	15	-	-	-	-	-	-	-	201	201
of which : Land Compensation Bonds	-	11	11	-	-	-	-	-	-	-	200	200
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>18,065</b>	<b>18,065</b>	<b>-</b>	<b>19,414</b>	<b>19,414</b>	<b>-</b>	<b>13,513</b>	<b>13,513</b>	<b>-</b>	<b>24,861</b>	<b>24,861</b>
1. State Plan Schemes	-	15,706	15,706	-	17,061	17,061	-	11,707	11,707	-	22,900	22,900
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	32	32	-	32	32	-	20	20	-	20	20
3. Centrally Sponsored Schemes	-	68	68	-	62	62	-	65	65	-	65	65
4. Non-Plan (i to ii)	-	238	238	-	238	238	-	61	61	-	216	216
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	238	238	-	238	238	-	61	61	-	216	216
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	2,021	2,021	-	2,021	2,021	-	1,660	1,660	-	1,660	1,660
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>28,952</b>	<b>25,027</b>	<b>53,979</b>	<b>45,285</b>	<b>20,756</b>	<b>66,040</b>	<b>45,285</b>	<b>70,050</b>	<b>115,335</b>	<b>101,826</b>	<b>41,120</b>	<b>142,946</b>
<b>1. Developmental Purposes (a + b)</b>	<b>28,952</b>	<b>24,522</b>	<b>53,474</b>	<b>45,285</b>	<b>19,856</b>	<b>65,140</b>	<b>45,285</b>	<b>69,050</b>	<b>114,335</b>	<b>101,826</b>	<b>40,320</b>	<b>142,146</b>
<b>(a) Social Services ( 1 to 7)</b>	<b>5,043</b>	<b>896</b>	<b>5,939</b>	<b>6,704</b>	<b>1,209</b>	<b>7,912</b>	<b>6,704</b>	<b>1,309</b>	<b>8,013</b>	<b>5,951</b>	<b>1,186</b>	<b>7,137</b>
1. Education, Sports, Art and Culture	-	-	-	394	-	394	394	-	394	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	2,400	-	2,400	3,625	-	3,625	3,625	-	3,625	3,738	-	3,738
5. Housing	-	1	1	210	1	211	210	1	211	122	-	122
6. Government Servants (Housing)	-	695	695	-	800	800	-	900	900	-	900	900
7. Others	2,643	200	2,843	2,475	408	2,883	2,475	408	2,883	2,091	286	2,377
<b>(b) Economic Services (1 to 10)</b>	<b>23,909</b>	<b>23,626</b>	<b>47,535</b>	<b>38,581</b>	<b>18,647</b>	<b>57,228</b>	<b>38,581</b>	<b>67,741</b>	<b>106,322</b>	<b>95,875</b>	<b>39,134</b>	<b>135,009</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	-	-	-	-	-	8,000	-	8,000

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### JHARKHAND

(Rs. Lakh)

Items	2004-05 (Revised Estimates)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	21,108	23,624	44,732	34,477	18,647	53,124	34,477	67,741	102,218	87,300	39,134	126,434
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	2,500	-	2,500	4,004	-	4,004	4,004	-	4,004	475	-	475
9. Rural Development	301	-	301	100	-	100	100	-	100	100	-	100
10. Others	-	2	2	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>505</b>	<b>505</b>	-	<b>900</b>	<b>900</b>	-	<b>1,000</b>	<b>1,000</b>	-	<b>800</b>	<b>800</b>
(a) Government Servants (other than Housing)	-	505	505	-	900	900	-	1,000	1,000	-	800	800
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>23,500</b>	<b>23,500</b>	-	<b>18,458</b>	<b>18,458</b>	-	<b>18,458</b>	<b>18,458</b>	-	<b>19,300</b>	<b>19,300</b>
1. State Provident Funds	-	20,500	20,500	-	15,458	15,458	-	15,458	15,458	-	16,000	16,000
2. Others	-	3,000	3,000	-	3,000	3,000	-	3,000	3,000	-	3,300	3,300
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>6,563</b>	<b>6,563</b>	-	<b>7,000</b>	<b>7,000</b>	-	<b>7,000</b>	<b>7,000</b>	-	<b>16,182</b>	<b>16,182</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	6,563	6,563	-	7,000	7,000	-	7,000	7,000	-	16,182	16,182
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>89,958</b>	<b>89,958</b>	-	<b>90,408</b>	<b>90,408</b>	-	<b>90,408</b>	<b>90,408</b>	-	<b>90,408</b>	<b>90,408</b>
1. Civil Deposits	-	9,885	9,885	-	9,885	9,885	-	9,885	9,885	-	9,885	9,885
2. Deposits of Local Funds	-	27,911	27,911	-	28,361	28,361	-	28,361	28,361	-	28,361	28,361
3. Civil Advances	-	6,562	6,562	-	6,562	6,562	-	6,562	6,562	-	6,562	6,562
4. Others	-	45,600	45,600	-	45,600	45,600	-	45,600	45,600	-	45,600	45,600
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>59,897</b>	<b>59,897</b>	-	<b>59,897</b>	<b>59,897</b>	-	<b>59,897</b>	<b>59,897</b>	-	<b>59,897</b>	<b>59,897</b>
1. Suspense	-	38,397	38,397	-	38,397	38,397	-	38,397	38,397	-	38,397	38,397
2. Cash Balance Investment Accounts	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>128,006</b>	<b>128,006</b>	-	<b>128,006</b>	<b>128,006</b>	-	<b>128,006</b>	<b>128,006</b>	-	<b>128,050</b>	<b>128,050</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>40,677</b>			<b>-76,825</b>			<b>-132,754</b>			<b>46,163</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-111,139</b>			<b>-111,874</b>			<b>-155,316</b>			<b>-71,272</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-70,462</b>			<b>-188,699</b>			<b>-288,070</b>			<b>-25,109</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>-70,462</b>			<b>-188,699</b>			<b>-288,070</b>			<b>-25,109</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-70,463</b>			<b>-188,699</b>			<b>-288,070</b>			<b>-25,109</b>
(a) Opening Balance			28,800			92,115			92,115			21,000
(b) Closing Balance			-41,663			-96,584			-195,955			-4,109
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			-			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			1			-			-			-

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**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**KARNATAKA**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>521,534</b>	<b>6,267,560</b>	<b>6,789,094</b>	<b>550,470</b>	<b>1,736,605</b>	<b>2,287,075</b>	<b>584,027</b>	<b>1,727,573</b>	<b>2,311,600</b>	<b>674,318</b>	<b>1,748,567</b>	<b>2,422,885</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>521,534</b>	<b>409,916</b>	<b>931,450</b>	<b>550,470</b>	<b>99,030</b>	<b>649,500</b>	<b>584,027</b>	<b>99,998</b>	<b>684,025</b>	<b>674,318</b>	<b>100,092</b>	<b>774,410</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>466,472</b>	<b>896</b>	<b>467,368</b>	<b>535,798</b>	<b>656</b>	<b>536,454</b>	<b>564,049</b>	<b>657</b>	<b>564,706</b>	<b>654,759</b>	<b>593</b>	<b>655,352</b>
<b>1. Developmental (a + b)</b>	<b>452,851</b>	<b>896</b>	<b>453,747</b>	<b>511,255</b>	<b>656</b>	<b>511,911</b>	<b>538,506</b>	<b>657</b>	<b>539,163</b>	<b>631,842</b>	<b>593</b>	<b>632,435</b>
<b>(a) Social Services (1 to 9)</b>	<b>48,584</b>	<b>20</b>	<b>48,604</b>	<b>99,575</b>	<b>200</b>	<b>99,775</b>	<b>124,136</b>	<b>201</b>	<b>124,337</b>	<b>139,235</b>	<b>104</b>	<b>139,339</b>
1. Education, Sports, Art and Culture	472	20	492	5,222	100	5,322	7,025	100	7,125	5,902	104	6,006
2. Medical and Public Health	797	-	797	8,001	100	8,101	5,121	100	5,221	11,683	-	11,683
3. Family Welfare	33	-	33	600	-	600	600	-	600	-	-	-
4. Water Supply and Sanitation	22,428	-	22,428	51,086	-	51,086	69,315	-	69,315	73,093	-	73,093
5. Housing	14,775	-	14,775	16,617	-	16,617	25,192	-	25,192	25,635	-	25,635
6. Urban Development	3,935	-	3,935	4,633	-	4,633	4,633	-	4,633	3,200	-	3,200
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	5,529	-	5,529	11,910	-	11,910	11,645	-	11,645	17,756	-	17,756
8. Social Security and Welfare	546	-	546	1,426	-	1,426	526	-	526	1,140	-	1,140
9. Others *	69	-	69	80	-	80	79	1	80	826	-	826
<b>(b) Economic Services (1 to 10)</b>	<b>404,267</b>	<b>876</b>	<b>405,143</b>	<b>411,680</b>	<b>456</b>	<b>412,136</b>	<b>414,370</b>	<b>456</b>	<b>414,826</b>	<b>492,607</b>	<b>489</b>	<b>493,096</b>
1. Agriculture and Allied Activities (i to xi)	1,879	-	1,879	3,790	-	3,790	2,808	-	2,808	2,939	-	2,939
(i) Crop Husbandry	10	-	10	30	-	30	30	-	30	30	-	30
(ii) Soil and Water Conservation	-	-	-	3,061	-	3,061	1,500	-	1,500	865	-	865
(iii) Animal Husbandry	14	-	14	167	-	167	667	-	667	500	-	500
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	756	-	756	467	-	467	467	-	467	636	-	636
(vi) Forestry and Wild Life	361	-	361	50	-	50	50	-	50	81	-	81
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	5	-	5	10	-	10	10	-	10	10	-	10
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	733	-	733	5	-	5	84	-	84	817	-	817
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	93	93	-	121	121	-	121	121	-	121	121
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	300,190	783	300,973	315,493	335	315,828	305,500	335	305,835	374,692	368	375,060
5. Energy	-	-	-	-	-	-	5,000	-	5,000	-	-	-
6. Industry and Minerals (i to iv)	887	-	887	1,676	-	1,676	1,813	-	1,813	3,482	-	3,482
(i) Village and Small Industries	299	-	299	671	-	671	808	-	808	2,480	-	2,480
(ii) Iron and Steel Industries	620	-	620	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-32	-	-32	5	-	5	5	-	5	2	-	2
7. Transport (i + ii)	89,584	-	89,584	88,615	-	88,615	94,720	-	94,720	109,574	-	109,574
(i) Roads and Bridges	84,548	-	84,548	88,040	-	88,040	94,144	-	94,144	108,924	-	108,924
(ii) Others **	5,036	-	5,036	575	-	575	576	-	576	650	-	650
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### KARNATAKA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	11,727	-	11,727	2,106	-	2,106	4,529	-	4,529	1,920	-	1,920
(i) Tourism	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others @@	11,727	-	11,727	2,106	-	2,106	4,529	-	4,529	1,920	-	1,920
<b>2. Non-Developmental (General Services)</b>	<b>13,621</b>	<b>-</b>	<b>13,621</b>	<b>24,543</b>	<b>-</b>	<b>24,543</b>	<b>25,543</b>	<b>-</b>	<b>25,543</b>	<b>22,917</b>	<b>-</b>	<b>22,917</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>272,997</b>	<b>272,997</b>	<b>-</b>	<b>172,920</b>	<b>172,920</b>	<b>-</b>	<b>44,191</b>	<b>44,191</b>	<b>-</b>	<b>184,034</b>	<b>184,034</b>
1. Market Loans	-	18,255	18,255	-	24,387	24,387	-	24,331	24,331	-	23,398	23,398
2. Loans from L.I.C.	-	3,478	3,478	-	3,473	3,473	-	3,478	3,478	-	3,467	3,467
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	35,113	35,113	-	300	300	-	300	300	-	3,234	3,234
5. Loans from National Co-operative Development Corporation	-	4,213	4,213	-	4,500	4,500	-	4,328	4,328	-	4,096	4,096
6. WMA from RBI	-	146,279	146,279	-	135,000	135,000	-	-	-	-	135,000	135,000
7. Special Securities issued to NSSF	-	64,537	64,537	-	4,644	4,644	-	11,138	11,138	-	11,467	11,467
8. Others	-	1,122	1,122	-	616	616	-	616	616	-	3,372	3,372
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>276,222</b>	<b>276,222</b>	<b>-</b>	<b>51,697</b>	<b>51,697</b>	<b>-</b>	<b>41,753</b>	<b>41,753</b>	<b>-</b>	<b>46,405</b>	<b>46,405</b>
1. State Plan Schemes	-	270,640	270,640	-	48,016	48,016	-	3,829	3,829	-	8,499	8,499
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	376	376	-	370	370	-	370	370	-	369	369
3. Centrally Sponsored Schemes	-	856	856	-	976	976	-	997	997	-	989	989
4. Non-Plan (i to ii)	-	660	660	-	840	840	-	665	665	-	714	714
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	660	660	-	840	840	-	665	665	-	714	714
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	3,690	3,690	-	1,495	1,495	-	35,892	35,892	-	35,834	35,834
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>55,062</b>	<b>6,080</b>	<b>61,142</b>	<b>14,672</b>	<b>8,757</b>	<b>23,429</b>	<b>19,978</b>	<b>13,397</b>	<b>33,375</b>	<b>19,559</b>	<b>4,060</b>	<b>23,619</b>
<b>1. Developmental Purposes (a + b)</b>	<b>55,062</b>	<b>-</b>	<b>55,062</b>	<b>14,672</b>	<b>3,100</b>	<b>17,772</b>	<b>19,978</b>	<b>7,590</b>	<b>27,568</b>	<b>19,559</b>	<b>3,100</b>	<b>22,659</b>
<b>(a) Social Services (1 to 7)</b>	<b>23,891</b>	<b>-</b>	<b>23,891</b>	<b>12,400</b>	<b>-</b>	<b>12,400</b>	<b>16,240</b>	<b>-</b>	<b>16,240</b>	<b>16,155</b>	<b>-</b>	<b>16,155</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	24	-	24	100	-	100	100	-	100	100	-	100
4. Water Supply and Sanitation	12,623	-	12,623	9,400	-	9,400	8,600	-	8,600	12,300	-	12,300
5. Housing	-	-	-	-	-	-	4,640	-	4,640	-	-	-
6. Government Servants (Housing)	11	-	11	300	-	300	300	-	300	700	-	700
7. Others	11,233	-	11,233	2,600	-	2,600	2,600	-	2,600	3,055	-	3,055
<b>(b) Economic Services (1 to 10)</b>	<b>31,171</b>	<b>-</b>	<b>31,171</b>	<b>2,272</b>	<b>3,100</b>	<b>5,372</b>	<b>3,738</b>	<b>7,590</b>	<b>11,328</b>	<b>3,404</b>	<b>3,100</b>	<b>6,504</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	439	-	439	-	-	-	800	-	800	800	-	800
4. Co-operation	177	-	177	15	-	15	49	-	49	123	-	123

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### KARNATAKA

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	14,778	-	14,778	1,952	-	1,952	1,952	-	1,952	1,652	-	1,652
7. Village and Small Industries	175	-	175	25	-	25	287	-	287	525	-	525
8. Other Industries and Minerals	15,270	-	15,270	-	100	100	-	7,590	7,590	-	3,100	3,100
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	332	-	332	280	3,000	3,280	650	-	650	304	-	304
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>6,080</b>	<b>6,080</b>	-	<b>5,657</b>	<b>5,657</b>	-	<b>5,807</b>	<b>5,807</b>	-	<b>960</b>	<b>960</b>
(a) Government Servants (other than Housing)	-	664	664	-	657	657	-	807	807	-	672	672
(b) Miscellaneous	-	5,416	5,416	-	5,000	5,000	-	5,000	5,000	-	288	288
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>3,891</b>	<b>3,891</b>	-	<b>500</b>	<b>500</b>	-	<b>500</b>	<b>500</b>	-	<b>500</b>	<b>500</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>93,609</b>	<b>93,609</b>	-	<b>98,775</b>	<b>98,775</b>	-	<b>98,775</b>	<b>98,775</b>	-	<b>98,775</b>	<b>98,775</b>
1. State Provident Funds	-	50,626	50,626	-	54,142	54,142	-	54,142	54,142	-	54,142	54,142
2. Others	-	42,983	42,983	-	44,633	44,633	-	44,633	44,633	-	44,633	44,633
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>10,491</b>	<b>10,491</b>	-	<b>22,200</b>	<b>22,200</b>	-	<b>22,200</b>	<b>22,200</b>	-	<b>33,100</b>	<b>33,100</b>
1. Depreciation/Renewal Reserve Funds	-	3,098	3,098	-	-	-	-	22,200	22,200	-	33,100	33,100
2. Sinking Funds	-	7,393	7,393	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	22,200	22,200	-	-	-	-	-	-
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>1,777,309</b>	<b>1,777,309</b>	-	<b>646,600</b>	<b>646,600</b>	-	<b>646,600</b>	<b>646,600</b>	-	<b>646,600</b>	<b>646,600</b>
1. Civil Deposits	-	202,490	202,490	-	96,000	96,000	-	96,000	96,000	-	96,000	96,000
2. Deposits of Local Funds	-	1,002,649	1,002,649	-	450,000	450,000	-	450,000	450,000	-	450,000	450,000
3. Civil Advances	-	7,939	7,939	-	-	-	-	-	-	-	-	-
4. Others	-	564,231	564,231	-	100,600	100,600	-	100,600	100,600	-	100,600	100,600
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>3,573,649</b>	<b>3,573,649</b>	-	<b>529,500</b>	<b>529,500</b>	-	<b>654,500</b>	<b>654,500</b>	-	<b>529,500</b>	<b>529,500</b>
1. Suspense	-	90,434	90,434	-	29,500	29,500	-	29,500	29,500	-	29,500	29,500
2. Cash Balance Investment Accounts	-	2,157,907	2,157,907	-	-	-	-	125,000	125,000	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,325,308	1,325,308	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>252,415</b>	<b>252,415</b>	-	<b>205,000</b>	<b>205,000</b>	-	<b>205,000</b>	<b>205,000</b>	-	<b>205,000</b>	<b>205,000</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>10,558</b>			<b>-167,755</b>			<b>9,221</b>			<b>-455,708</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>163,781</b>			<b>85,445</b>			<b>118,679</b>			<b>153,453</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>174,339</b>			<b>-82,310</b>			<b>127,900</b>			<b>-302,255</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>174,339</b>			<b>-82,310</b>			<b>127,900</b>			<b>-302,255</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>968</b>			<b>-2,310</b>			<b>2,900</b>			<b>2,745</b>
(a) Opening Balance			1,290			7,266			2,257			5,157
(b) Closing Balance			2,258			4,956			5,157			7,902
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>173,371</b>			<b>-80,000</b>			<b>125,000</b>			<b>-305,000</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### KERALA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	85,295	4,572,258	4,657,553	116,099	3,540,834	3,656,933	141,236	4,626,067	4,767,303	216,239	4,337,003	4,553,242
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	85,295	225,326	310,621	116,099	122,248	238,347	141,236	128,184	269,420	216,239	148,291	364,530
<b>I. Total Capital Outlay (1 + 2)</b>	66,287	1,888	68,174	58,478	541	59,019	79,740	627	80,367	135,659	4,236	139,895
<b>1. Developmental (a + b)</b>	62,348	1,633	63,981	54,435	491	54,926	73,925	515	74,440	132,342	4,136	136,478
<b>(a) Social Services (1 to 9)</b>	9,061	-73	8,988	9,930	-3	9,927	12,975	-3	12,972	10,135	3,701	13,837
1. Education, Sports, Art and Culture	2,589	-	2,589	2,321	-	2,321	2,849	-	2,849	1,822	1,178	3,000
2. Medical and Public Health	2,937	-	2,937	2,614	-	2,614	5,041	-	5,041	3,078	-	3,078
3. Family Welfare	91	-	91	160	-	160	160	-	160	220	-	220
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	2,500	2,500
5. Housing	243	-70	173	600	-3	597	641	-3	638	587	-3	584
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2,823	-	2,823	3,970	-	3,970	3,980	-	3,980	4,214	-	4,214
8. Social Security and Welfare	368	-	368	240	-	240	279	-	279	215	-	215
9. Others *	10	-3	7	25	-	25	25	-	25	-	26	26
<b>(b) Economic Services (1 to 10)</b>	53,287	1,706	54,993	44,505	494	44,999	60,951	518	61,468	122,206	435	122,641
1. Agriculture and Allied Activities (i to xi)	3,409	-90	3,320	5,330	464	5,794	6,429	487	6,915	13,175	404	13,580
(i) Crop Husbandry	42	2	44	252	23	275	252	23	275	1,705	28	1,733
(ii) Soil and Water Conservation	350	-	350	15	-	15	1,015	-	1,015	2,542	-	2,542
(iii) Animal Husbandry	23	-	23	516	-	516	815	-	815	2,204	-	2,204
(iv) Dairy Development	-	-	-	125	-	125	-	-	-	-	-	-
(v) Fisheries	898	-40	858	1,833	-	1,833	1,833	-	1,833	3,160	-	3,160
(vi) Forestry and Wild Life	712	-	712	832	-	832	756	-	756	1,035	-	1,035
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	103	448	551	275	441	716	275	464	739	350	376	726
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	1,282	-500	782	1,482	-	1,482	1,482	-	1,482	1,680	-	1,680
(xi) Others @	-	-	-	-	-	-	-	-	-	500	-	500
2. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	15,740	1,778	17,518	10,192	-	10,192	15,651	-	15,651	20,367	-	20,367
5. Energy	-	-	-	-	-	-	-	-	-	-	-	-
6. Industry and Minerals (i to iv)	7,459	-6	7,453	7,323	-	7,323	7,324	-	7,324	2,378	-	2,378
(i) Village and Small Industries	980	-6	974	1,253	-	1,253	1,254	-	1,254	1,928	-	1,928
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	6,479	-	6,479	6,070	-	6,070	6,070	-	6,070	450	-	450
7. Transport (i + ii)	25,177	24	25,200	9,220	30	9,250	29,472	30	29,502	82,239	30	82,269
(i) Roads and Bridges	21,928	-	21,928	4,317	-	4,317	23,412	-	23,412	65,831	-	65,831
(ii) Others **	3,249	24	3,273	4,903	30	4,933	6,061	30	6,091	16,408	30	16,438
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### KERALA

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	1,502	-1	1,502	12,440	-	12,440	2,074	1	2,076	4,047	1	4,048
(i) Tourism	1,500	-	1,500	801	-	801	2,044	-	2,044	2,537	-	2,537
(ii) Others @@	3	-1	2	11,639	-	11,639	30	1	31	1,510	1	1,511
<b>2. Non-Developmental (General Services)</b>	<b>3,939</b>	<b>255</b>	<b>4,194</b>	<b>4,043</b>	<b>50</b>	<b>4,093</b>	<b>5,815</b>	<b>112</b>	<b>5,927</b>	<b>3,317</b>	<b>100</b>	<b>3,417</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>1,035,922</b>	<b>1,035,922</b>	-	<b>532,192</b>	<b>532,192</b>	-	<b>742,266</b>	<b>742,266</b>	-	<b>538,941</b>	<b>538,941</b>
1. Market Loans	-	29,549	29,549	-	34,591	34,591	-	34,711	34,711	-	38,168	38,168
2. Loans from L.I.C.	-	10,183	10,183	-	13,115	13,115	-	13,116	13,116	-	16,041	16,041
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	5,559	5,559	-	8,490	8,490	-	1,224	1,224	-	1,775	1,775
5. Loans from National Co-operative Development Corporation	-	5,232	5,232	-	5,500	5,500	-	6,400	6,400	-	7,000	7,000
6. WMA from RBI	-	965,834	965,834	-	465,000	465,000	-	679,500	679,500	-	460,500	460,500
7. Special Securities issued to NSSF	-	17,215	17,215	-	2,857	2,857	-	4,761	4,761	-	6,962	6,962
8. Others	-	2,350	2,350	-	2,639	2,639	-	2,555	2,555	-	8,495	8,495
of which : Land Compensation Bonds	-	2	2	-	10	10	-	10	10	-	5,801	5,801
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>152,710</b>	<b>152,710</b>	-	<b>53,753</b>	<b>53,753</b>	-	<b>62,001</b>	<b>62,001</b>	-	<b>64,765</b>	<b>64,765</b>
1. State Plan Schemes	-	114,038	114,038	-	30,138	30,138	-	23,169	23,169	-	26,212	26,212
of which: Advance release of Plan Assistance for Natural Calamities	-	34	34	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	108	108	-	108	108	-	108	108	-	107	107
3. Centrally Sponsored Schemes	-	437	437	-	414	414	-	430	430	-	396	396
4. Non-Plan (i to ii)	-	244	244	-	243	243	-	280	280	-	248	248
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	244	244	-	243	243	-	280	280	-	248	248
5. Ways and Means Advances from Centre	-	35,000	35,000	-	20,000	20,000	-	35,000	35,000	-	35,000	35,000
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	2,884	2,884	-	2,850	2,850	-	3,014	3,014	-	2,803	2,803
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>19,008</b>	<b>640</b>	<b>19,648</b>	<b>57,621</b>	<b>762</b>	<b>58,383</b>	<b>61,496</b>	<b>2,792</b>	<b>64,287</b>	<b>80,580</b>	<b>850</b>	<b>81,430</b>
<b>1. Developmental Purposes (a + b)</b>	<b>19,008</b>	<b>176</b>	<b>19,184</b>	<b>57,621</b>	<b>177</b>	<b>57,798</b>	<b>61,496</b>	<b>2,192</b>	<b>63,688</b>	<b>80,580</b>	<b>210</b>	<b>80,791</b>
<b>(a) Social Services (1 to 7)</b>	<b>3,110</b>	<b>156</b>	<b>3,266</b>	<b>45,715</b>	<b>177</b>	<b>45,892</b>	<b>45,864</b>	<b>177</b>	<b>46,041</b>	<b>66,792</b>	<b>190</b>	<b>66,981</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	702	-	702
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	650	-	650	4,470	-	4,470	44,700	-	44,700	65,450	-	65,450
5. Housing	289	128	417	650	128	778	650	128	778	351	141	492
6. Government Servants (Housing)	-	17	17	-	40	40	-	40	40	-	40	40
7. Others	2,171	10	2,181	40,595	9	40,604	514	9	522	289	9	298
<b>(b) Economic Services (1 to 10)</b>	<b>15,898</b>	<b>20</b>	<b>15,918</b>	<b>11,906</b>	-	<b>11,906</b>	<b>15,632</b>	<b>2,015</b>	<b>17,647</b>	<b>13,789</b>	<b>21</b>	<b>13,809</b>
1. Crop Husbandry	27	-	27	-	-	-	171	-	171	17	21	38
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	359	-	359	600	-	600	600	-	600	600	-	600
4. Co-operation	1,877	-	1,877	1,963	-	1,963	1,963	-	1,963	1,950	-	1,950

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### KERALA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	6,693	-	6,693	6,628	-	6,628	6,628	-	6,628	5,909	-	5,909
7. Village and Small Industries	1,743	-	1,743	1,215	-	1,215	1,215	-	1,215	1,837	-	1,837
8. Other Industries and Minerals	850	-	850	1,100	-	1,100	1,100	-	1,100	1,300	-	1,300
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	4,350	20	4,370	400	-	400	3,956	2,015	5,971	2,175	-	2,175
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>464</b>	<b>464</b>	-	<b>585</b>	<b>585</b>	-	<b>600</b>	<b>600</b>	-	<b>640</b>	<b>640</b>
(a) Government Servants (other than Housing)	-	464	464	-	585	585	-	600	600	-	640	640
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>1,504</b>	<b>1,504</b>	-	<b>100</b>	<b>100</b>	-	-	-	-	<b>100</b>	<b>100</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>750,894</b>	<b>750,894</b>	-	<b>950,801</b>	<b>950,801</b>	-	<b>852,214</b>	<b>852,214</b>	-	<b>869,046</b>	<b>869,046</b>
1. State Provident Funds	-	98,553	98,553	-	196,496	196,496	-	147,634	147,634	-	155,302	155,302
2. Others	-	652,341	652,341	-	754,305	754,305	-	704,580	704,580	-	713,744	713,744
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>23,565</b>	<b>23,565</b>	-	<b>22,852</b>	<b>22,852</b>	-	<b>36,014</b>	<b>36,014</b>	-	<b>28,430</b>	<b>28,430</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	13,857	13,857	-	14,408	14,408	-	16,111	16,111
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	23,565	23,565	-	8,995	8,995	-	21,606	21,606	-	12,319	12,319
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>231,292</b>	<b>231,292</b>	-	<b>471,761</b>	<b>471,761</b>	-	<b>420,901</b>	<b>420,901</b>	-	<b>430,069</b>	<b>430,069</b>
1. Civil Deposits	-	89,282	89,282	-	103,830	103,830	-	137,624	137,624	-	109,189	109,189
2. Deposits of Local Funds	-	140,142	140,142	-	366,592	366,592	-	280,538	280,538	-	317,538	317,538
3. Civil Advances	-	129	129	-	70	70	-	67	67	-	74	74
4. Others	-	1,740	1,740	-	1,269	1,269	-	2,672	2,672	-	3,269	3,269
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>1,880,735</b>	<b>1,880,735</b>	-	<b>1,041,413</b>	<b>1,041,413</b>	-	<b>1,992,669</b>	<b>1,992,669</b>	-	<b>1,895,038</b>	<b>1,895,038</b>
1. Suspense	-	449,272	449,272	-	359,536	359,536	-	468,828	468,828	-	413,360	413,360
2. Cash Balance Investment Accounts	-	57,644	57,644	-	30,005	30,005	-	72,206	72,206	-	30,005	30,005
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,373,819	1,373,819	-	651,872	651,872	-	1,451,635	1,451,635	-	1,451,673	1,451,673
<b>XI. Appropriation to Contingency Fund</b>	-	<b>7,500</b>	<b>7,500</b>	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>485,609</b>	<b>485,609</b>	-	<b>466,660</b>	<b>466,660</b>	-	<b>516,586</b>	<b>516,586</b>	-	<b>505,529</b>	<b>505,529</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>413,334</b>			<b>396,692</b>			<b>424,769</b>			<b>530,283</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-366,892</b>			<b>-407,227</b>			<b>-449,375</b>			<b>-541,479</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>46,442</b>			<b>-10,535</b>			<b>-24,606</b>			<b>-11,196</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>46,442</b>			<b>-10,535</b>			<b>-24,606</b>			<b>-11,196</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>13,433</b>			<b>-10,535</b>			<b>-24,606</b>			<b>-11,196</b>
(a) Opening Balance			-24,164			-83,790			-23,525			-48,132
(b) Closing Balance			-10,731			-94,325			-48,131			-59,328
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			-			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>33,009</b>			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)  
MADHYA PRADESH**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>404,710</b>	<b>4,232,869</b>	<b>4,637,579</b>	<b>461,524</b>	<b>4,338,216</b>	<b>4,799,740</b>	<b>516,433</b>	<b>5,025,728</b>	<b>5,542,162</b>	<b>548,985</b>	<b>4,695,979</b>	<b>5,244,964</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>404,710</b>	<b>733,935</b>	<b>1,138,645</b>	<b>461,524</b>	<b>172,201</b>	<b>633,725</b>	<b>516,433</b>	<b>332,950</b>	<b>849,384</b>	<b>548,985</b>	<b>159,272</b>	<b>708,256</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>348,599</b>	<b>146,500</b>	<b>495,098</b>	<b>429,759</b>	<b>41,986</b>	<b>471,745</b>	<b>449,128</b>	<b>236,168</b>	<b>685,296</b>	<b>478,508</b>	<b>38,346</b>	<b>516,853</b>
<b>1. Developmental (a + b)</b>	<b>348,599</b>	<b>131,879</b>	<b>480,478</b>	<b>421,271</b>	<b>31,900</b>	<b>453,171</b>	<b>438,668</b>	<b>230,168</b>	<b>668,836</b>	<b>471,680</b>	<b>30,646</b>	<b>502,326</b>
<b>(a) Social Services (1 to 9)</b>	<b>42,924</b>	<b>235</b>	<b>43,160</b>	<b>53,619</b>	<b>651</b>	<b>54,270</b>	<b>59,753</b>	<b>846</b>	<b>60,599</b>	<b>64,811</b>	<b>629</b>	<b>65,440</b>
1. Education, Sports, Art and Culture	2,358	—	2,358	4,386	—	4,386	5,406	—	5,406	6,969	—	6,969
2. Medical and Public Health	4,144	49	4,193	5,344	346	5,690	7,705	146	7,851	10,776	414	11,190
3. Family Welfare	73	—	73	245	—	245	125	—	125	337	—	337
4. Water Supply and Sanitation	16,085	—	16,085	19,013	—	19,013	19,243	—	19,243	20,023	—	20,023
5. Housing	615	—	615	911	—	911	911	—	911	499	—	499
6. Urban Development	7,314	160	7,474	5,505	300	5,805	3,700	300	4,000	6,451	—	6,451
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	10,968	—	10,968	15,585	—	15,585	20,033	—	20,033	17,078	—	17,078
8. Social Security and Welfare	1,328	27	1,355	2,565	5	2,570	2,565	400	2,965	2,604	215	2,819
9. Others *	40	—	40	65	—	65	65	—	65	73	—	73
<b>(b) Economic Services (1 to 10)</b>	<b>305,674</b>	<b>131,644</b>	<b>437,318</b>	<b>367,652</b>	<b>31,249</b>	<b>398,901</b>	<b>378,915</b>	<b>229,322</b>	<b>608,237</b>	<b>406,870</b>	<b>30,017</b>	<b>436,886</b>
1. Agriculture and Allied Activities (i to xi)	5,491	402	5,893	4,173	30	4,203	4,939	-4,403	536	4,397	—	4,397
(i) Crop Husbandry	110	17	126	146	30	176	151	—	151	153	—	153
(ii) Soil and Water Conservation	1,243	—	1,243	1,526	—	1,526	1,526	—	1,526	1,110	—	1,110
(iii) Animal Husbandry	11	—	11	82	—	82	82	—	82	—	—	—
(iv) Dairy Development	—	—	—	—	—	—	—	—	—	—	—	—
(v) Fisheries	1	—	1	57	—	57	542	—	542	49	—	49
(vi) Forestry and Wild Life	272	—	272	300	—	300	760	—	760	476	—	476
(vii) Plantations	—	—	—	—	—	—	—	—	—	—	—	—
(viii) Food Storage and Warehousing	—	385	385	291	—	291	107	-4,403	-4,296	25	—	25
(ix) Agricultural Research and Education	—	—	—	—	—	—	—	—	—	—	—	—
(x) Co-operation	3,855	—	3,855	1,771	—	1,771	1,771	—	1,771	2,584	—	2,584
(xi) Others @	—	—	—	—	—	—	—	—	—	—	—	—
2. Rural Development	30,503	—	30,503	43,298	—	43,298	38,403	—	38,403	39,498	—	39,498
3. Special Area Programmes of which : Hill Areas	—	—	—	—	—	—	—	—	—	—	—	—
4. Major and Medium Irrigation and Flood Control	169,906	—	169,906	174,813	—	174,813	173,484	—	173,484	188,933	—	188,933
5. Energy	43,877	130,827	174,705	49,777	30,000	79,777	73,987	233,456	307,443	67,638	30,000	97,638
6. Industry and Minerals (i to iv)	949	15	964	1,311	14	1,325	2,021	14	2,035	2,296	12	2,308
(i) Village and Small Industries	787	15	802	806	14	820	1,123	14	1,137	1,279	12	1,290
(ii) Iron and Steel Industries	—	—	—	—	—	—	—	—	—	—	—	—
(iii) Non-Ferrous Mining and Metallurgical Industries	12	—	12	15	—	15	7	—	7	6	—	6
(iv) Others #	150	—	150	490	—	490	890	—	890	1,012	—	1,012
7. Transport (i + ii)	54,272	400	54,672	92,127	1,200	93,327	83,908	250	84,158	99,168	—	99,168
(i) Roads and Bridges	54,038	—	54,038	91,963	—	91,963	82,244	—	82,244	97,928	—	97,928
(ii) Others **	234	400	634	164	1,200	1,364	1,664	250	1,914	1,240	—	1,240
8. Communications	—	—	—	—	—	—	—	—	—	—	—	—

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MADHYA PRADESH

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	676	-	676	2,153	5	2,158	2,173	5	2,178	4,939	5	4,944
(i) Tourism	676	-	676	2,153	-	2,153	2,173	-	2,173	4,939	-	4,939
(ii) Others @@	-	-	-	-	5	5	-	5	5	-	5	5
<b>2. Non-Developmental (General Services)</b>	-	<b>14,621</b>	<b>14,621</b>	<b>8,488</b>	<b>10,086</b>	<b>18,574</b>	<b>10,459</b>	<b>6,000</b>	<b>16,459</b>	<b>6,827</b>	<b>7,700</b>	<b>14,527</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>367,359</b>	<b>367,359</b>	-	<b>812,978</b>	<b>812,978</b>	-	<b>505,179</b>	<b>505,179</b>	-	<b>576,317</b>	<b>576,317</b>
1. Market Loans	-	27,687	27,687	-	29,514	29,514	-	31,638	31,638	-	33,223	33,223
2. Loans from L.I.C.	-	355	355	-	350	350	-	351	351	-	350	350
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	83,899	83,899	-	13,035	13,035	-	3,100	3,100	-	6,000	6,000
5. Loans from National Co-operative Development Corporation	-	2,593	2,593	-	2,500	2,500	-	2,500	2,500	-	2,500	2,500
6. WMA from RBI	-	250,152	250,152	-	750,000	750,000	-	450,000	450,000	-	500,000	500,000
7. Special Securities issued to NSSF	-	2,506	2,506	-	6,644	6,644	-	6,644	6,644	-	7,713	7,713
8. Others	-	167	167	-	10,935	10,935	-	10,946	10,946	-	26,531	26,531
<i>of which : Land Compensation Bonds</i>	-	-	-	-	9,432	9,432	-	9,432	9,432	-	22,751	22,751
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>195,252</b>	<b>195,252</b>	-	<b>40,164</b>	<b>40,164</b>	-	<b>40,262</b>	<b>40,262</b>	-	<b>43,183</b>	<b>43,183</b>
1. State Plan Schemes	-	165,257	165,257	-	34,991	34,991	-	34,991	34,991	-	41,592	41,592
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	281	281	-	282	282	-	276	276	-	276	276
3. Centrally Sponsored Schemes	-	842	842	-	760	760	-	864	864	-	930	930
4. Non-Plan (i to ii)	-	387	387	-	386	386	-	386	386	-	384	384
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	387	387	-	386	386	-	386	386	-	384	384
5. Ways and Means Advances from Centre	-	25,000	25,000	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	3,485	3,485	-	3,745	3,745	-	3,746	3,746	-	1	1
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>56,111</b>	<b>274,975</b>	<b>331,086</b>	<b>31,765</b>	<b>27,074</b>	<b>58,839</b>	<b>67,306</b>	<b>1,343</b>	<b>68,649</b>	<b>70,477</b>	<b>1,426</b>	<b>71,903</b>
<b>1. Developmental Purposes (a + b)</b>	<b>56,111</b>	<b>274,974</b>	<b>331,085</b>	<b>31,765</b>	<b>26,953</b>	<b>58,718</b>	<b>67,306</b>	<b>1,223</b>	<b>68,528</b>	<b>70,477</b>	<b>1,406</b>	<b>71,882</b>
<b>(a) Social Services (1 to 7)</b>	<b>8,445</b>	<b>30</b>	<b>8,475</b>	<b>12,127</b>	<b>26,695</b>	<b>38,822</b>	<b>46,611</b>	<b>565</b>	<b>47,176</b>	<b>49,575</b>	<b>555</b>	<b>50,130</b>
1. Education, Sports, Art and Culture	341	-	341	1,006	-	1,006	925	-	925	1,148	-	1,148
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	412	-	412	5,031	-	5,031	4,996	-	4,996	3,455	-	3,455
5. Housing	610	-	610	500	-	500	500	-	500	300	-	300
6. Government Servants (Housing)	-	30	30	-	135	135	-	135	135	-	125	125
7. Others	7,082	-	7,082	5,590	26,560	32,150	40,190	430	40,620	44,672	430	45,102
<b>(b) Economic Services (1 to 10)</b>	<b>47,666</b>	<b>274,944</b>	<b>322,611</b>	<b>19,638</b>	<b>258</b>	<b>19,896</b>	<b>20,695</b>	<b>658</b>	<b>21,352</b>	<b>20,902</b>	<b>851</b>	<b>21,752</b>
1. Crop Husbandry	-	-	-	-	8	8	-	408	408	-	601	601
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	250	250	-	250	250	-	250	250
4. Co-operation	422	-	422	1,527	-	1,527	3,254	-	3,254	1,453	-	1,453

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**MADHYA PRADESH**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	47,119	274,936	322,055	18,056	-	18,056	17,366	-	17,366	19,394	-	19,394
7. Village and Small Industries	119	-	119	48	-	48	68	-	68	50	-	50
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	6	8	14	7	-	7	7	-	7	6	-	6
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>1</b>	<b>1</b>	-	<b>121</b>	<b>121</b>	-	<b>121</b>	<b>121</b>	-	<b>21</b>	<b>21</b>
(a) Government Servants (other than Housing)	-	1	1	-	121	121	-	121	121	-	21	21
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	<b>1</b>	<b>1</b>	-	<b>1</b>	<b>1</b>	-	<b>1</b>	<b>1</b>
<b>VI. Contingency Fund</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>	-	<b>4,000</b>	<b>4,000</b>	-	<b>4,000</b>	<b>4,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>116,975</b>	<b>116,975</b>	-	<b>123,834</b>	<b>123,834</b>	-	<b>130,634</b>	<b>130,634</b>	-	<b>138,513</b>	<b>138,513</b>
1. State Provident Funds	-	106,360	106,360	-	109,334	109,334	-	109,334	109,334	-	114,370	114,370
2. Others	-	10,615	10,615	-	14,500	14,500	-	21,300	21,300	-	24,143	24,143
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>1,503</b>	<b>1,503</b>	-	<b>32,137</b>	<b>32,137</b>	-	<b>59,310</b>	<b>59,310</b>	-	<b>64,948</b>	<b>64,948</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	38	38	-	38	38	-	36	36
2. Sinking Funds	-	-	-	-	100	100	-	100	100	-	100	100
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,503	1,503	-	31,999	31,999	-	59,172	59,172	-	64,812	64,812
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>384,627</b>	<b>384,627</b>	-	<b>306,390</b>	<b>306,390</b>	-	<b>316,865</b>	<b>316,865</b>	-	<b>507,044</b>	<b>507,044</b>
1. Civil Deposits	-	175,226	175,226	-	157,888	157,888	-	173,506	173,506	-	176,406	176,406
2. Deposits of Local Funds	-	-	-	-	2	2	-	1,500	1,500	-	2,300	2,300
3. Civil Advances	-	33,948	33,948	-	38,000	38,000	-	30,000	30,000	-	34,000	34,000
4. Others	-	175,454	175,454	-	110,500	110,500	-	111,859	111,859	-	294,338	294,338
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>2,215,471</b>	<b>2,215,471</b>	-	<b>2,231,465</b>	<b>2,231,465</b>	-	<b>3,227,600</b>	<b>3,227,600</b>	-	<b>2,766,500</b>	<b>2,766,500</b>
1. Suspense	-	-19,222	-19,222	-	27,565	27,565	-	16,100	16,100	-	15,000	15,000
2. Cash Balance Investment Accounts	-	887,712	887,712	-	700,400	700,400	-	2,000,000	2,000,000	-	1,500,000	1,500,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,346,981	1,346,981	-	1,503,500	1,503,500	-	1,211,500	1,211,500	-	1,251,500	1,251,500
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>530,206</b>	<b>530,206</b>	-	<b>718,188</b>	<b>718,188</b>	-	<b>504,368</b>	<b>504,368</b>	-	<b>555,702</b>	<b>555,702</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-128,988</b>			<b>116,842</b>			<b>-26,810</b>			<b>-75,005</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>171,688</b>			<b>-118,668</b>			<b>-2,549</b>			<b>97,022</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>42,700</b>			<b>-1,826</b>			<b>-29,359</b>			<b>22,017</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>42,700</b>			<b>-1,826</b>			<b>-29,359</b>			<b>22,017</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-3,943</b>			<b>-1,826</b>			<b>-29,359</b>			<b>22,017</b>
(a) Opening Balance			6,432			-19,575			2,489			-26,870
(b) Closing Balance			2,489			-21,401			-26,870			-4,853
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>19,965</b>			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>26,678</b>			-			-			-



**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**MAHARASHTRA**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>458,836</b>	<b>6,281,144</b>	<b>6,739,980</b>	<b>590,154</b>	<b>5,571,832</b>	<b>6,161,986</b>	<b>856,735</b>	<b>12,644,298</b>	<b>13,501,033</b>	<b>599,396</b>	<b>5,361,068</b>	<b>5,960,464</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>458,836</b>	<b>1,703,324</b>	<b>2,162,160</b>	<b>590,154</b>	<b>571,883</b>	<b>1,162,037</b>	<b>856,735</b>	<b>903,869</b>	<b>1,760,604</b>	<b>599,396</b>	<b>514,006</b>	<b>1,113,402</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>406,274</b>	<b>381,423</b>	<b>787,697</b>	<b>529,679</b>	<b>325,484</b>	<b>855,163</b>	<b>776,517</b>	<b>335,332</b>	<b>1,111,849</b>	<b>537,567</b>	<b>214,349</b>	<b>751,916</b>
<b>1. Developmental (a + b)</b>	<b>403,236</b>	<b>379,659</b>	<b>782,895</b>	<b>526,475</b>	<b>323,599</b>	<b>850,074</b>	<b>770,343</b>	<b>324,938</b>	<b>1,095,281</b>	<b>530,735</b>	<b>208,087</b>	<b>738,822</b>
<b>(a) Social Services (1 to 9)</b>	<b>28,475</b>	<b>-86</b>	<b>28,389</b>	<b>186,715</b>	<b>114</b>	<b>186,829</b>	<b>159,445</b>	<b>113</b>	<b>159,558</b>	<b>24,184</b>	<b>113</b>	<b>24,297</b>
1. Education, Sports, Art and Culture	589	-	589	748	-	748	1,779	-	1,779	3,788	-	3,788
2. Medical and Public Health	9,364	-	9,364	4,080	-	4,080	9,631	-	9,631	5,535	-	5,535
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	50	-	50	100	-	100	100	-	100	100	-	100
5. Housing	575	-	575	813	-	813	1,105	-	1,105	967	-	967
6. Urban Development	1,448	2	1,450	159,724	3	159,727	115,608	2	115,610	1,000	2	1,002
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	11,916	-	11,916	17,963	-	17,963	26,419	-	26,419	8,297	-	8,297
8. Social Security and Welfare	430	-88	342	162	111	273	462	111	573	85	111	196
9. Others *	4,103	-	4,103	3,125	-	3,125	4,341	-	4,341	4,412	-	4,412
<b>(b) Economic Services (1 to 10)</b>	<b>374,761</b>	<b>379,745</b>	<b>754,506</b>	<b>339,760</b>	<b>323,485</b>	<b>663,245</b>	<b>610,898</b>	<b>324,825</b>	<b>935,723</b>	<b>506,551</b>	<b>207,974</b>	<b>714,525</b>
1. Agriculture and Allied Activities (i to xi)	29,559	-1,206	28,353	24,355	18,052	42,407	39,360	15,989	55,349	62,390	15,936	78,326
(i) Crop Husbandry	-	17	17	-	-	-	-	-	-	-	-	-
(ii) Soil and Water Conservation	15,753	576	16,329	13,953	655	14,608	12,543	689	13,232	27,329	1,746	29,075
(iii) Animal Husbandry	270	-	270	910	-	910	320	-	320	146	-	146
(iv) Dairy Development	41	-	41	396	-	396	260	-	260	165	-	165
(v) Fisheries	2,217	-	2,217	1,597	-	1,597	2,178	-	2,178	6,337	-	6,337
(vi) Forestry and Wild Life	595	-	595	765	174	939	909	174	1,083	1,357	179	1,536
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-1,799	-1,799	807	17,223	18,030	778	15,126	15,904	807	14,011	14,818
(ix) Agricultural Research and Education	-	-	-	9	-	9	9	-	9	85	-	85
(x) Co-operation	10,683	-	10,683	5,918	-	5,918	22,363	-	22,363	26,164	-	26,164
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	46,867	-	46,867	80,433	-	80,433	39,385	-	39,385
3. Special Area Programmes of which : Hill Areas	-	-	-	4,673	-	4,673	4,673	-	4,673	4,525	-	4,525
4. Major and Medium Irrigation and Flood Control	234,353	365,932	600,285	192,274	283,830	476,104	322,639	291,614	614,253	218,949	166,617	385,566
5. Energy	48,263	-	48,263	19,595	-	19,595	56,620	-	56,620	75,923	-	75,923
6. Industry and Minerals (i to iv)	204	-	204	149	-	149	13,620	-	13,620	2,176	-	2,176
(i) Village and Small Industries	206	-	206	149	-	149	2,369	-	2,369	1,876	-	1,876
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-2	-	-2	-	-	-	11,251	-	11,251	300	-	300
7. Transport (i + ii)	62,407	12,780	75,187	51,806	12,800	64,606	93,508	17,100	110,608	103,058	15,557	118,615
(i) Roads and Bridges	62,352	-	62,352	51,606	-	51,606	92,212	-	92,212	103,058	-	103,058
(ii) Others **	55	12,780	12,835	200	12,800	13,000	1,296	17,100	18,396	-	15,557	15,557
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MAHARASHTRA

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	5	-	5	1	-	1	5	-	5	10	-	10
10. General Economic Services (i + ii)	-30	2,239	2,209	40	8,803	8,843	40	122	162	135	9,864	9,999
(i) Tourism	-	-	-	30	-	30	30	-	30	100	-	100
(ii) Others @@	-30	2,239	2,209	10	8,803	8,813	10	122	132	35	9,864	9,899
<b>2. Non-Developmental (General Services)</b>	<b>3,038</b>	<b>1,764</b>	<b>4,802</b>	<b>3,204</b>	<b>1,885</b>	<b>5,089</b>	<b>6,174</b>	<b>10,394</b>	<b>16,568</b>	<b>6,832</b>	<b>6,262</b>	<b>13,094</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>1,012,365</b>	<b>1,012,365</b>	-	<b>229,229</b>	<b>229,229</b>	-	<b>535,578</b>	<b>535,578</b>	-	<b>449,287</b>	<b>449,287</b>
1. Market Loans	-	38,576	38,576	-	42,734	42,734	-	42,734	42,734	-	46,993	46,993
2. Loans from L.I.C.	-	8,830	8,830	-	19,493	19,493	-	15,493	15,493	-	13,411	13,411
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	21,140	21,140	-	6,430	6,430	-	-	-	-	606	606
5. Loans from National Co-operative Development Corporation	-	16,128	16,128	-	14,010	14,010	-	32,722	32,722	-	12,900	12,900
6. WMA from RBI	-	353,791	353,791	-	100,000	100,000	-	368,493	368,493	-	300,000	300,000
7. Special Securities issued to NSSF	-	518,056	518,056	-	28,355	28,355	-	34,400	34,400	-	43,895	43,895
8. Others	-	55,844	55,844	-	18,207	18,207	-	41,736	41,736	-	31,482	31,482
of which : Land Compensation Bonds	-	21	21	-	10	10	-	3	3	-	10	10
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>440,821</b>	<b>440,821</b>	-	<b>46,615</b>	<b>46,615</b>	-	<b>38,755</b>	<b>38,755</b>	-	<b>40,168</b>	<b>40,168</b>
1. State Plan Schemes	-	431,391	431,391	-	39,518	39,518	-	31,694	31,694	-	38,362	38,362
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	83	83	-	1	1	-	91	91	-	83	83
3. Centrally Sponsored Schemes	-	870	870	-	689	689	-	968	968	-	1,025	1,025
4. Non-Plan (i to ii)	-	687	687	-	487	487	-	691	691	-	698	698
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	687	687	-	487	487	-	691	691	-	698	698
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	7,790	7,790	-	5,920	5,920	-	5,311	5,311	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>52,562</b>	<b>222,503</b>	<b>275,065</b>	<b>60,475</b>	<b>70,556</b>	<b>131,031</b>	<b>80,218</b>	<b>362,700</b>	<b>442,918</b>	<b>61,829</b>	<b>110,203</b>	<b>172,032</b>
<b>1. Developmental Purposes (a + b)</b>	<b>52,562</b>	<b>192,632</b>	<b>245,194</b>	<b>60,475</b>	<b>47,063</b>	<b>107,538</b>	<b>80,218</b>	<b>357,881</b>	<b>438,099</b>	<b>61,829</b>	<b>104,595</b>	<b>166,424</b>
<b>(a) Social Services ( 1 to 7)</b>	<b>4,086</b>	<b>27,147</b>	<b>31,233</b>	<b>6,074</b>	<b>21,511</b>	<b>27,585</b>	<b>6,054</b>	<b>38,277</b>	<b>44,331</b>	<b>42,772</b>	<b>44,365</b>	<b>87,137</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	6	6	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	88	-	88	88	-	88	68	-	68
4. Water Supply and Sanitation	-	2,405	2,405	-	951	951	-	951	951	-	951	951
5. Housing	-	13,613	13,613	-	19,633	19,633	-	18,812	18,812	-	22,599	22,599
6. Government Servants (Housing)	-	11,073	11,073	-	830	830	-	18,443	18,443	-	20,720	20,720
7. Others	4,086	56	4,142	5,986	97	6,083	5,966	65	6,031	42,704	95	42,799
<b>(b) Economic Services (1 to 10)</b>	<b>48,476</b>	<b>165,485</b>	<b>213,961</b>	<b>54,401</b>	<b>25,552</b>	<b>79,953</b>	<b>74,164</b>	<b>319,604</b>	<b>393,768</b>	<b>19,057</b>	<b>60,230</b>	<b>79,287</b>
1. Crop Husbandry	-	1,542	1,542	-	10	10	-	758	758	-	5	5
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	7,592	132,652	140,244	2,143	22,954	25,097	5,179	226,508	231,687	6,235	57,802	64,037

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MAHARASHTRA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	183	-	183	94	-	94	267	-	267
6. Power Projects	35,659	30,065	65,724	49,503	2,588	52,091	49,503	92,338	141,841	7,006	2,423	9,429
7. Village and Small Industries	486	-	486	62	-	62	17,882	-	17,882	2,722	-	2,722
8. Other Industries and Minerals	2,861	776	3,637	-	-	-	-	-	-	794	-	794
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	1,878	450	2,328	2,510	-	2,510	1,506	-	1,506	2,033	-	2,033
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>29,871</b>	<b>29,871</b>	-	<b>23,493</b>	<b>23,493</b>	-	<b>4,819</b>	<b>4,819</b>	-	<b>5,608</b>	<b>5,608</b>
(a) Government Servants (other than Housing)	-	3,253	3,253	-	23,493	23,493	-	4,819	4,819	-	5,608	5,608
(b) Miscellaneous	-	26,618	26,618	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>40,452</b>	<b>40,452</b>	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>118,927</b>	<b>118,927</b>	-	<b>140,821</b>	<b>140,821</b>	-	<b>134,299</b>	<b>134,299</b>	-	<b>143,899</b>	<b>143,899</b>
1. State Provident Funds	-	111,833	111,833	-	128,219	128,219	-	120,780	120,780	-	130,442	130,442
2. Others	-	7,094	7,094	-	12,602	12,602	-	13,519	13,519	-	13,457	13,457
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>344,371</b>	<b>344,371</b>	-	<b>299,570</b>	<b>299,570</b>	-	<b>525,554</b>	<b>525,554</b>	-	<b>331,977</b>	<b>331,977</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	4	4	-	4	4	-	4	4
2. Sinking Funds	-	31,690	31,690	-	44,000	44,000	-	40,900	40,900	-	52,600	52,600
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	312,681	312,681	-	255,566	255,566	-	484,650	484,650	-	279,373	279,373
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>586,799</b>	<b>586,799</b>	-	<b>510,964</b>	<b>510,964</b>	-	<b>801,495</b>	<b>801,495</b>	-	<b>536,714</b>	<b>536,714</b>
1. Civil Deposits	-	540,114	540,114	-	423,260	423,260	-	628,531	628,531	-	471,759	471,759
2. Deposits of Local Funds	-	279	279	-	313	313	-	301	301	-	303	303
3. Civil Advances	-	37,507	37,507	-	35,006	35,006	-	35,025	35,025	-	35,025	35,025
4. Others	-	8,899	8,899	-	52,385	52,385	-	137,638	137,638	-	29,627	29,627
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>2,032,585</b>	<b>2,032,585</b>	-	<b>2,988,092</b>	<b>2,988,092</b>	-	<b>8,872,486</b>	<b>8,872,486</b>	-	<b>2,651,694</b>	<b>2,651,694</b>
1. Suspense	-	-14,567	-14,567	-	8,086	8,086	-	192,364	192,364	-	35,688	35,688
2. Cash Balance Investment Accounts	-	2,029,722	2,029,722	-	150,000	150,000	-	5,623,121	5,623,121	-	2,600,000	2,600,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	17,430	17,430	-	2,830,006	2,830,006	-	3,057,001	3,057,001	-	16,006	16,006
<b>XI. Appropriation to Contingency Fund</b>	-	<b>30,000</b>	<b>30,000</b>	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>1,070,895</b>	<b>1,070,895</b>	-	<b>960,502</b>	<b>960,502</b>	-	<b>1,038,100</b>	<b>1,038,100</b>	-	<b>882,776</b>	<b>882,776</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>943,923</b>			<b>347,341</b>			<b>690,887</b>			<b>854,479</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-1,003,333</b>			<b>26,587</b>			<b>-141,902</b>			<b>30,585</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-59,410</b>			<b>373,928</b>			<b>548,985</b>			<b>885,064</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>-59,410</b>			<b>373,928</b>			<b>548,985</b>			<b>885,064</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>12,252</b>			<b>323,928</b>			<b>387,439</b>			<b>685,064</b>
(a) Opening Balance			-31,693			-61,577			-19,441			367,998
(b) Closing Balance			-19,441			262,351			367,998			1,053,062
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-71,662</b>			<b>50,000</b>			<b>161,546</b>			<b>200,000</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**MANIPUR**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>54,075</b>	<b>458,995</b>	<b>513,070</b>	<b>61,183</b>	<b>196,849</b>	<b>258,032</b>	<b>80,145</b>	<b>407,533</b>	<b>487,678</b>	<b>89,948</b>	<b>472,431</b>	<b>562,379</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>54,075</b>	<b>40,799</b>	<b>94,874</b>	<b>61,183</b>	<b>38,483</b>	<b>99,666</b>	<b>80,145</b>	<b>6,827</b>	<b>86,972</b>	<b>89,948</b>	<b>28,559</b>	<b>118,507</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>52,052</b>	<b>66</b>	<b>52,118</b>	<b>52,999</b>	<b>4</b>	<b>53,003</b>	<b>74,050</b>	<b>4</b>	<b>74,054</b>	<b>83,926</b>	<b>4</b>	<b>83,930</b>
<b>1. Developmental (a + b)</b>	<b>50,750</b>	<b>-84</b>	<b>50,667</b>	<b>33,102</b>	<b>4</b>	<b>33,106</b>	<b>54,102</b>	<b>4</b>	<b>54,106</b>	<b>62,398</b>	<b>4</b>	<b>62,402</b>
<b>(a) Social Services (1 to 9)</b>	<b>25,803</b>	<b>1</b>	<b>25,804</b>	<b>11,750</b>	<b>1</b>	<b>11,751</b>	<b>14,423</b>	<b>1</b>	<b>14,424</b>	<b>22,702</b>	<b>1</b>	<b>22,703</b>
1. Education, Sports, Art and Culture	7,065	-	7,065	1,661	-	1,661	1,063	-	1,063	3,561	-	3,561
2. Medical and Public Health	607	-	607	785	-	785	452	-	452	2,837	-	2,837
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	9,259	-	9,259	6,231	-	6,231	9,889	-	9,889	10,471	-	10,471
5. Housing	688	1	689	668	1	669	668	1	669	1,718	1	1,719
6. Urban Development	6,795	-	6,795	919	-	919	925	-	925	2,436	-	2,436
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	434	-	434	127	-	127	236	-	236	348	-	348
8. Social Security and Welfare	855	-	855	1,238	-	1,238	827	-	827	831	-	831
9. Others *	100	-	100	121	-	121	363	-	363	500	-	500
<b>(b) Economic Services (1 to 10)</b>	<b>24,948</b>	<b>-85</b>	<b>24,863</b>	<b>21,352</b>	<b>3</b>	<b>21,355</b>	<b>39,680</b>	<b>3</b>	<b>39,683</b>	<b>39,697</b>	<b>3</b>	<b>39,700</b>
1. Agriculture and Allied Activities (i to xi)	1,318	-92	1,225	179	-	179	1,253	-	1,253	218	-	218
(i) Crop Husbandry	10	-	10	-	-	-	-	-	-	-	-	-
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	56	-	56	15	-	15	15	-	15	25	-	25
(iv) Dairy Development	2	-	2	-	-	-	-	-	-	-	-	-
(v) Fisheries	-	-	-	-	-	-	26	-	26	26	-	26
(vi) Forestry and Wild Life	-	-	-	-	-	-	-	-	-	-	-	-
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	120	-92	28	4	-	4	4	-	4	2	-	2
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	1,129	-	1,129	160	-	160	1,209	-	1,209	166	-	166
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	1,528	-	1,528	15	-	15	15	-	15	15	-	15
3. Special Area Programmes of which : Hill Areas	797	-	797	150	-	150	3,110	-	3,110	150	-	150
4. Major and Medium Irrigation and Flood Control	3,913	-	3,913	4,067	-	4,067	13,385	-	13,385	18,827	-	18,827
5. Energy	3,925	-	3,925	5,775	-	5,775	9,033	-	9,033	7,089	-	7,089
6. Industry and Minerals (i to iv)	4,657	8	4,664	4,326	-	4,326	4,326	-	4,326	6,299	-	6,299
(i) Village and Small Industries	4,463	-	4,463	4,315	-	4,315	4,315	-	4,315	6,277	-	6,277
(ii) Iron and Steel Industries	163	-	163	1	-	1	1	-	1	16	-	16
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	31	8	38	10	-	10	10	-	10	7	-	7
7. Transport (i + ii)	8,740	-	8,740	6,625	3	6,628	8,266	3	8,269	6,983	3	6,986
(i) Roads and Bridges	8,661	-	8,661	6,525	3	6,528	8,161	3	8,164	6,883	3	6,886
(ii) Others **	79	-	79	100	-	100	105	-	105	100	-	100
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MANIPUR

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	70	-	70	215	-	215	291	-	291	115	-	115
(i) Tourism	70	-	70	215	-	215	291	-	291	115	-	115
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>1,302</b>	<b>150</b>	<b>1,452</b>	<b>19,897</b>	<b>-</b>	<b>19,897</b>	<b>19,947</b>	<b>-</b>	<b>19,947</b>	<b>21,528</b>	<b>-</b>	<b>21,528</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>31,716</b>	<b>31,716</b>	<b>-</b>	<b>33,796</b>	<b>33,796</b>	<b>-</b>	<b>15,624</b>	<b>15,624</b>	<b>-</b>	<b>13,436</b>	<b>13,436</b>
1. Market Loans	-	1,400	1,400	-	1,600	1,600	-	1,600	1,600	-	2,385	2,385
2. Loans from L.I.C.	-	6	6	-	400	400	-	300	300	-	300	300
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	-	-	-	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	265	265	-	265	265	-	265	265
6. WMA from RBI	-	29,179	29,179	-	30,000	30,000	-	13,000	13,000	-	10,000	10,000
7. Special Securities issued to NSSF	-	122	122	-	28	28	-	128	128	-	128	128
8. Others	-	1,009	1,009	-	1,503	1,503	-	331	331	-	358	358
<i>of which</i> : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>38,191</b>	<b>38,191</b>	<b>-</b>	<b>34,667</b>	<b>34,667</b>	<b>-</b>	<b>4,182</b>	<b>4,182</b>	<b>-</b>	<b>24,477</b>	<b>24,477</b>
1. State Plan Schemes	-	2,055	2,055	-	1,922	1,922	-	1,998	1,998	-	1,998	1,998
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	28	28	-	28	28	-	28	28	-	28	28
3. Centrally Sponsored Schemes	-	79	79	-	68	68	-	93	93	-	92	92
4. Non-Plan (i to ii)	-	46	46	-	12,418	12,418	-	1,918	1,918	-	22,217	22,217
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	46	46	-	12,418	12,418	-	1,918	1,918	-	22,217	22,217
5. Ways and Means Advances from Centre	-	35,500	35,500	-	20,000	20,000	-	-	-	-	-	-
6. Loans for Special Schemes	-	43	43	-	47	47	-	43	43	-	41	41
7. Others	-	439	439	-	184	184	-	102	102	-	102	102
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>2,023</b>	<b>4</b>	<b>2,027</b>	<b>8,184</b>	<b>15</b>	<b>8,199</b>	<b>6,095</b>	<b>17</b>	<b>6,112</b>	<b>6,023</b>	<b>640</b>	<b>6,663</b>
<b>1. Developmental Purposes (a + b)</b>	<b>2,023</b>	<b>-</b>	<b>2,023</b>	<b>8,184</b>	<b>-</b>	<b>8,184</b>	<b>6,095</b>	<b>-</b>	<b>6,095</b>	<b>6,023</b>	<b>320</b>	<b>6,343</b>
<b>(a) Social Services (1 to 7)</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>8,161</b>	<b>-</b>	<b>8,161</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>5,000</b>	<b>320</b>	<b>5,320</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	1,136	-	1,136	-	-	-	-	-	-
6. Government Servants (Housing)	-	-	-	25	-	25	-	-	-	-	320	320
7. Others	2,000	-	2,000	7,000	-	7,000	6,000	-	6,000	5,000	-	5,000
<b>(b) Economic Services (1 to 10)</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>95</b>	<b>-</b>	<b>95</b>	<b>1,023</b>	<b>-</b>	<b>1,023</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	-	-	20	-	20	-	-	-

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MANIPUR

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	23	-	23	23	-	23	23	-	23	758	-	758
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	53	-	53	265	-	265
<b>2. Non-Developmental Purposes (a + b)</b>	-	4	4	-	15	15	-	17	17	-	320	320
(a) Government Servants (other than Housing)	-	-	-	-	15	15	-	2	2	-	320	320
(b) Miscellaneous	-	4	4	-	-	-	-	15	15	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	14,276	14,276	-	13,260	13,260	-	9,300	9,300	-	11,800	11,800
1. State Provident Funds	-	13,997	13,997	-	13,000	13,000	-	9,000	9,000	-	11,500	11,500
2. Others	-	279	279	-	260	260	-	300	300	-	300	300
<b>VIII. Reserve Funds (1 to 4)</b>	-	798	798	-	556	556	-	556	556	-	572	572
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	798	798	-	556	556	-	556	556	-	572	572
<b>IX. Deposits and Advances (1 to 4)</b>	-	2,820	2,820	-	6,350	6,350	-	7,850	7,850	-	37,900	37,900
1. Civil Deposits	-	2,229	2,229	-	6,000	6,000	-	4,000	4,000	-	30,000	30,000
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	515	515	-	300	300	-	350	350	-	400	400
4. Others	-	75	75	-	50	50	-	3,500	3,500	-	7,500	7,500
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	305,275	305,275	-	58,200	58,200	-	310,100	310,100	-	322,100	322,100
1. Suspense	-	19,030	19,030	-	5,000	5,000	-	6,000	6,000	-	4,000	4,000
2. Cash Balance Investment Accounts	-	284,800	284,800	-	50,000	50,000	-	301,000	301,000	-	315,000	315,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,445	1,445	-	3,200	3,200	-	3,100	3,100	-	3,100	3,100
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	65,849	65,849	-	50,000	50,000	-	59,900	59,900	-	61,500	61,500
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			24,000			-58,538			-32,053			-93,069
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			9,156			53,055			48,178			79,741
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			33,156			-5,483			16,125			-13,328
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			33,156			-5,483			16,125			-13,328
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			28,132			-5,483			15,125			-13,328
(a) Opening Balance			-52,282			-42,386			-25,743			-10,618
(b) Closing Balance			-24,150			-47,869			-10,618			-23,946
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			-			-			1,000			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			5,024			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**MEGHALAYA**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>27,208</b>	<b>343,478</b>	<b>370,686</b>	<b>36,164</b>	<b>1,275,327</b>	<b>1,311,491</b>	<b>36,263</b>	<b>1,274,200</b>	<b>1,310,463</b>	<b>44,197</b>	<b>1,279,997</b>	<b>1,324,194</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>27,208</b>	<b>20,201</b>	<b>47,409</b>	<b>36,164</b>	<b>7,317</b>	<b>43,481</b>	<b>36,263</b>	<b>7,287</b>	<b>43,551</b>	<b>44,197</b>	<b>8,324</b>	<b>52,521</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>24,553</b>	<b>-</b>	<b>24,553</b>	<b>31,555</b>	<b>-</b>	<b>31,555</b>	<b>31,555</b>	<b>-</b>	<b>31,555</b>	<b>40,107</b>	<b>-</b>	<b>40,107</b>
<b>1. Developmental (a + b)</b>	<b>23,742</b>	<b>-</b>	<b>23,742</b>	<b>30,607</b>	<b>-</b>	<b>30,607</b>	<b>30,606</b>	<b>-</b>	<b>30,606</b>	<b>36,764</b>	<b>-</b>	<b>36,764</b>
<b>(a) Social Services (1 to 9)</b>	<b>10,917</b>	<b>-</b>	<b>10,917</b>	<b>13,188</b>	<b>-</b>	<b>13,188</b>	<b>13,188</b>	<b>-</b>	<b>13,188</b>	<b>13,669</b>	<b>-</b>	<b>13,669</b>
1. Education, Sports, Art and Culture	182	-	182	122	-	122	122	-	122	220	-	220
2. Medical and Public Health	1,439	-	1,439	1,758	-	1,758	1,758	-	1,758	1,906	-	1,906
3. Family Welfare	12	-	12	120	-	120	120	-	120	120	-	120
4. Water Supply and Sanitation	7,274	-	7,274	8,477	-	8,477	8,477	-	8,477	8,823	-	8,823
5. Housing	457	-	457	302	-	302	302	-	302	339	-	339
6. Urban Development	1,308	-	1,308	1,608	-	1,608	1,608	-	1,608	1,450	-	1,450
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	-	-	-	-
8. Social Security and Welfare	244	-	244	800	-	800	800	-	800	810	-	810
9. Others *	-	-	-	1	-	1	1	-	1	2	-	2
<b>(b) Economic Services (1 to 10)</b>	<b>12,826</b>	<b>-</b>	<b>12,826</b>	<b>17,419</b>	<b>-</b>	<b>17,419</b>	<b>17,418</b>	<b>-</b>	<b>17,418</b>	<b>23,095</b>	<b>-</b>	<b>23,095</b>
1. Agriculture and Allied Activities (i to xi)	1,027	-	1,027	917	-	917	917	-	917	1,535	-	1,535
(i) Crop Husbandry	28	-	28	35	-	35	35	-	35	38	-	38
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	6	-	6	17	-	17	17	-	17	8	-	8
(vi) Forestry and Wild Life	633	-	633	122	-	122	123	-	123	904	-	904
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	355	-	355	727	-	727	727	-	727	563	-	563
(xi) Others @	5	-	5	16	-	16	16	-	16	22	-	22
2. Rural Development	268	-	268	50	-	50	50	-	50	50	-	50
3. Special Area Programmes of which : Hill Areas	1,454	-	1,454	2,960	-	2,960	2,960	-	2,960	3,460	-	3,460
4. Major and Medium Irrigation and Flood Control	519	-	519	1,147	-	1,147	1,147	-	1,147	844	-	844
5. Energy	-	-	-	-	-	-	-	-	-	-	-	-
6. Industry and Minerals (i to iv)	520	-	520	1,163	-	1,163	1,163	-	1,163	1,293	-	1,293
(i) Village and Small Industries	220	-	220	426	-	426	426	-	426	748	-	748
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	12	-	12	12	-	12	25	-	25
(iv) Others #	300	-	300	725	-	725	725	-	725	520	-	520
7. Transport (i + ii)	9,018	-	9,018	11,162	-	11,162	11,162	-	11,162	15,891	-	15,891
(i) Roads and Bridges	8,723	-	8,723	10,812	-	10,812	10,812	-	10,812	15,541	-	15,541
(ii) Others **	295	-	295	350	-	350	350	-	350	350	-	350
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MEGHALAYA

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	20	-	20	20	-	20	20	-	20	22	-	22
(i) Tourism	20	-	20	20	-	20	20	-	20	22	-	22
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>811</b>	<b>-</b>	<b>811</b>	<b>948</b>	<b>-</b>	<b>948</b>	<b>948</b>	<b>-</b>	<b>948</b>	<b>3,343</b>	<b>-</b>	<b>3,343</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>8,633</b>	<b>8,633</b>	<b>-</b>	<b>8,780</b>	<b>8,780</b>	<b>-</b>	<b>14,032</b>	<b>14,032</b>	<b>-</b>	<b>9,816</b>	<b>9,816</b>
1. Market Loans	-	1,779	1,779	-	2,748	2,748	-	2,748	2,748	-	2,750	2,750
2. Loans from L.I.C.	-	28	28	-	28	28	-	28	28	-	28	28
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	5,166	5,166	-	23	23	-	23	23	-	330	330
5. Loans from National Co-operative Development Corporation	-	154	154	-	213	213	-	217	217	-	282	282
6. WMA from RBI	-	257	257	-	4,050	4,050	-	9,234	9,234	-	4,050	4,050
7. Special Securities issued to NSSF	-	176	176	-	111	111	-	176	176	-	296	296
8. Others	-	1,073	1,073	-	1,607	1,607	-	1,606	1,606	-	2,080	2,080
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	70	70
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>10,886</b>	<b>10,886</b>	<b>-</b>	<b>2,087</b>	<b>2,087</b>	<b>-</b>	<b>2,086</b>	<b>2,086</b>	<b>-</b>	<b>2,157</b>	<b>2,157</b>
1. State Plan Schemes	-	4,086	4,086	-	1,767	1,767	-	1,766	1,766	-	1,846	1,846
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	2	2	-	2	2	-	2	2	-	2	2
3. Centrally Sponsored Schemes	-	84	84	-	88	88	-	88	88	-	88	88
4. Non-Plan (i to ii)	-	39	39	-	37	37	-	37	37	-	41	41
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	39	39	-	37	37	-	37	37	-	41	41
5. Ways and Means Advances from Centre	-	6,500	6,500	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	73	73	-	101	101	-	101	101	-	88	88
7. Others	-	102	102	-	92	92	-	92	92	-	92	92
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>2,655</b>	<b>938</b>	<b>3,593</b>	<b>4,609</b>	<b>500</b>	<b>5,109</b>	<b>4,709</b>	<b>400</b>	<b>5,109</b>	<b>4,091</b>	<b>400</b>	<b>4,491</b>
<b>1. Developmental Purposes (a + b)</b>	<b>2,655</b>	<b>625</b>	<b>3,280</b>	<b>4,609</b>	<b>150</b>	<b>4,759</b>	<b>4,709</b>	<b>50</b>	<b>4,759</b>	<b>4,091</b>	<b>50</b>	<b>4,141</b>
<b>(a) Social Services ( 1 to 7)</b>	<b>-</b>	<b>625</b>	<b>625</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>100</b>	<b>50</b>	<b>150</b>	<b>100</b>	<b>50</b>	<b>150</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	100	-	100
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	100	100	100	-	100	-	-	-
6. Government Servants (Housing)	-	625	625	-	40	40	-	40	40	-	40	40
7. Others	-	-	-	-	10	10	-	10	10	-	10	10
<b>(b) Economic Services (1 to 10)</b>	<b>2,655</b>	<b>-</b>	<b>2,655</b>	<b>4,609</b>	<b>-</b>	<b>4,609</b>	<b>4,609</b>	<b>-</b>	<b>4,609</b>	<b>3,991</b>	<b>-</b>	<b>3,991</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	92	-	92	193	-	193	193	-	193	160	-	160



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MEGHALAYA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	2,563	-	2,563	4,416	-	4,416	4,416	-	4,416	3,831	-	3,831
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	313	313	-	350	350	-	350	350	-	350	350
(a) Government Servants (other than Housing)	-	313	313	-	350	350	-	350	350	-	350	350
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	8,056	8,056	-	21,000	21,000	-	18,068	18,068	-	21,000	21,000
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	3,845	3,845	-	2,781	2,781	-	2,781	2,781	-	3,000	3,000
1. State Provident Funds	-	3,845	3,845	-	2,781	2,781	-	2,781	2,781	-	3,000	3,000
2. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>VIII. Reserve Funds (1 to 4)</b>	-	1,156	1,156	-	1,321	1,321	-	1,971	1,971	-	2,143	2,143
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	700	700	-	842	842	-	842	842	-	982	982
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	456	456	-	479	479	-	1,129	1,129	-	1,161	1,161
<b>IX. Deposits and Advances (1 to 4)</b>	-	14,740	14,740	-	21,547	21,547	-	21,547	21,547	-	22,189	22,189
1. Civil Deposits	-	11,512	11,512	-	18,443	18,443	-	18,443	18,443	-	18,985	18,985
2. Deposits of Local Funds	-	-	-	-	2	2	-	2	2	-	2	2
3. Civil Advances	-	3,228	3,228	-	3,102	3,102	-	3,102	3,102	-	3,202	3,202
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	230,413	230,413	-	1,159,799	1,159,799	-	1,155,799	1,155,799	-	1,158,102	1,158,102
1. Suspense	-	-1,900	-1,900	-	2,302	2,302	-	2,302	2,302	-	2,486	2,486
2. Cash Balance Investment Accounts	-	231,822	231,822	-	377,265	377,265	-	377,265	377,265	-	377,265	377,265
3. Deposits with RBI	-	-	-	-	780,000	780,000	-	776,000	776,000	-	778,000	778,000
4. Others	-	491	491	-	232	232	-	232	232	-	351	351
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	64,808	64,808	-	57,512	57,512	-	57,512	57,512	-	61,188	61,188
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			-558			1,131			-89			-8,631
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			-5,021			9,942			13,083			34,037
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			-5,579			11,073			12,994			25,406
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			-5,579			11,073			12,994			25,406
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			-6,667			1,873			7,794			5,406
(a) Opening Balance			-14,528			-11,735			-21,191			-13,396
(b) Closing Balance			-21,195			-9,862			-13,397			-7,990
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			1,088			9,200			5,200			20,000
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**MIZORAM**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>32,035</b>	<b>231,126</b>	<b>263,161</b>	<b>23,483</b>	<b>17,600</b>	<b>41,083</b>	<b>49,673</b>	<b>208,490</b>	<b>258,163</b>	<b>24,124</b>	<b>28,258</b>	<b>52,382</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>32,035</b>	<b>10,246</b>	<b>42,281</b>	<b>23,483</b>	<b>10,180</b>	<b>33,663</b>	<b>49,673</b>	<b>9,717</b>	<b>59,390</b>	<b>24,124</b>	<b>10,681</b>	<b>34,805</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>31,989</b>	<b>963</b>	<b>32,952</b>	<b>23,468</b>	<b>-</b>	<b>23,468</b>	<b>49,422</b>	<b>-</b>	<b>49,422</b>	<b>24,124</b>	<b>-</b>	<b>24,124</b>
<b>1. Developmental (a + b)</b>	<b>30,895</b>	<b>963</b>	<b>31,858</b>	<b>22,330</b>	<b>-</b>	<b>22,330</b>	<b>48,043</b>	<b>-</b>	<b>48,043</b>	<b>22,495</b>	<b>-</b>	<b>22,495</b>
<b>(a) Social Services (1 to 9)</b>	<b>7,797</b>	<b>-</b>	<b>7,797</b>	<b>2,542</b>	<b>-</b>	<b>2,542</b>	<b>9,542</b>	<b>-</b>	<b>9,542</b>	<b>3,013</b>	<b>-</b>	<b>3,013</b>
1. Education, Sports, Art and Culture	1,289	-	1,289	405	-	405	1,321	-	1,321	-	-	-
2. Medical and Public Health	638	-	638	29	-	29	273	-	273	21	-	21
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	4,450	-	4,450	1,500	-	1,500	6,264	-	6,264	2,349	-	2,349
5. Housing	210	-	210	220	-	220	220	-	220	260	-	260
6. Urban Development	657	-	657	99	-	99	614	-	614	89	-	89
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	-	-	-	-
8. Social Security and Welfare	525	-	525	264	-	264	825	-	825	264	-	264
9. Others *	28	-	28	25	-	25	25	-	25	30	-	30
<b>(b) Economic Services (1 to 10)</b>	<b>23,098</b>	<b>963</b>	<b>24,061</b>	<b>19,788</b>	<b>-</b>	<b>19,788</b>	<b>38,501</b>	<b>-</b>	<b>38,501</b>	<b>19,482</b>	<b>-</b>	<b>19,482</b>
1. Agriculture and Allied Activities (i to xi)	690	963	1,653	396	-	396	950	-	950	410	-	410
(i) Crop Husbandry	137	-	137	48	-	48	48	-	48	167	-	167
(ii) Soil and Water Conservation	100	-	100	-	-	-	294	-	294	-	-	-
(iii) Animal Husbandry	-	-	-	11	-	11	11	-	11	29	-	29
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	4	-	4
(v) Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Forestry and Wild Life	276	-	276	-	-	-	260	-	260	-	-	-
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	963	963	10	-	10	10	-	10	20	-	20
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	-	-	-	211	-	211	211	-	211	179	-	179
(xi) Others @	177	-	177	116	-	116	116	-	116	11	-	11
2. Rural Development	196	-	196	263	-	263	278	-	278	194	-	194
3. Special Area Programmes of which : Hill Areas	4,770	-	4,770	808	-	808	7,210	-	7,210	876	-	876
4. Major and Medium Irrigation and Flood Control	1,211	-	1,211	1,201	-	1,201	1,261	-	1,261	3,006	-	3,006
5. Energy	5,283	-	5,283	5,424	-	5,424	13,652	-	13,652	4,310	-	4,310
6. Industry and Minerals (i to iv)	379	-	379	230	-	230	436	-	436	215	-	215
(i) Village and Small Industries	379	-	379	230	-	230	436	-	436	215	-	215
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-	-	-	-	-	-	-	-	-	-	-	-
7. Transport (i + ii)	10,355	-	10,355	11,466	-	11,466	14,236	-	14,236	10,471	-	10,471
(i) Roads and Bridges	10,194	-	10,194	11,301	-	11,301	14,038	-	14,038	10,255	-	10,255
(ii) Others **	161	-	161	165	-	165	198	-	198	216	-	216
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MIZORAM

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	214	-	214	-	-	-	478	-	478	-	-	-
(i) Tourism	214	-	214	-	-	-	478	-	478	-	-	-
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>1,094</b>	<b>-</b>	<b>1,094</b>	<b>1,138</b>	<b>-</b>	<b>1,138</b>	<b>1,379</b>	<b>-</b>	<b>1,379</b>	<b>1,629</b>	<b>-</b>	<b>1,629</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>33,453</b>	<b>33,453</b>	<b>-</b>	<b>4,744</b>	<b>4,744</b>	<b>-</b>	<b>10,509</b>	<b>10,509</b>	<b>-</b>	<b>11,003</b>	<b>11,003</b>
1. Market Loans	-	1,000	1,000	-	1,500	1,500	-	1,500	1,500	-	1,650	1,650
2. Loans from L.I.C.	-	1,200	1,200	-	1,160	1,160	-	1,354	1,354	-	1,533	1,533
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	26	26	-	1,055	1,055	-	186	186	-	672	672
5. Loans from National Co-operative Development Corporation	-	-	-	-	138	138	-	138	138	-	138	138
6. WMA from RBI	-	29,514	29,514	-	-	-	-	6,324	6,324	-	6,000	6,000
7. Special Securities issued to NSSF	-	825	825	-	7	7	-	38	38	-	112	112
8. Others	-	888	888	-	884	884	-	969	969	-	898	898
<i>of which</i> : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>1,947</b>	<b>1,947</b>	<b>-</b>	<b>1,582</b>	<b>1,582</b>	<b>-</b>	<b>1,867</b>	<b>1,867</b>	<b>-</b>	<b>1,908</b>	<b>1,908</b>
1. State Plan Schemes	-	1,607	1,607	-	1,199	1,199	-	1,488	1,488	-	1,539	1,539
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	95	95	-	106	106	-	121	121	-	108	108
4. Non-Plan (i to ii)	-	168	168	-	193	193	-	168	168	-	168	168
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	168	168	-	193	193	-	168	168	-	168	168
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	77	77	-	84	84	-	90	90	-	93	93
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>46</b>	<b>3,395</b>	<b>3,441</b>	<b>15</b>	<b>3,854</b>	<b>3,869</b>	<b>251</b>	<b>3,663</b>	<b>3,914</b>	<b>-</b>	<b>3,769</b>	<b>3,769</b>
<b>1. Developmental Purposes (a + b)</b>	<b>46</b>	<b>3,350</b>	<b>3,396</b>	<b>15</b>	<b>3,354</b>	<b>3,369</b>	<b>251</b>	<b>3,148</b>	<b>3,399</b>	<b>-</b>	<b>3,254</b>	<b>3,254</b>
<b>(a) Social Services (1 to 7)</b>	<b>46</b>	<b>3,350</b>	<b>3,396</b>	<b>15</b>	<b>3,354</b>	<b>3,369</b>	<b>-</b>	<b>3,148</b>	<b>3,148</b>	<b>-</b>	<b>3,254</b>	<b>3,254</b>
1. Education, Sports, Art and Culture	46	-	46	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	3,350	3,350	-	3,354	3,354	-	3,148	3,148	-	3,254	3,254
6. Government Servants (Housing)	-	-	-	15	-	15	-	-	-	-	-	-
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>251</b>	<b>-</b>	<b>251</b>	<b>-</b>	<b>-</b>	<b>-</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	-	-	-	246	-	246	-	-	-

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### MIZORAM

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	5	-	5	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>45</b>	<b>45</b>	-	<b>500</b>	<b>500</b>	-	<b>515</b>	<b>515</b>	-	<b>515</b>	<b>515</b>
(a) Government Servants (other than Housing)	-	45	45	-	500	500	-	515	515	-	515	515
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>10</b>	<b>10</b>	-	<b>10</b>	<b>10</b>	-	<b>10</b>	<b>10</b>	-	<b>10</b>	<b>10</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>6,252</b>	<b>6,252</b>	-	<b>3,350</b>	<b>3,350</b>	-	<b>7,550</b>	<b>7,550</b>	-	<b>7,200</b>	<b>7,200</b>
1. State Provident Funds	-	5,959	5,959	-	3,200	3,200	-	7,300	7,300	-	7,000	7,000
2. Others	-	293	293	-	150	150	-	250	250	-	200	200
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>777</b>	<b>777</b>	-	<b>950</b>	<b>950</b>	-	<b>1,710</b>	<b>1,710</b>	-	<b>1,258</b>	<b>1,258</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	500	500	-	600	600	-	600	600	-	700	700
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	277	277	-	350	350	-	1,110	1,110	-	558	558
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>23,595</b>	<b>23,595</b>	-	<b>1,710</b>	<b>1,710</b>	-	<b>25,040</b>	<b>25,040</b>	-	<b>1,710</b>	<b>1,710</b>
1. Civil Deposits	-	22,538	22,538	-	10	10	-	24,540	24,540	-	1,700	1,700
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	1,057	1,057	-	1,700	1,700	-	500	500	-	10	10
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>97,404</b>	<b>97,404</b>	-	<b>1,400</b>	<b>1,400</b>	-	<b>113,176</b>	<b>113,176</b>	-	<b>1,400</b>	<b>1,400</b>
1. Suspense	-	5,322	5,322	-	-	-	-	44,950	44,950	-	-	-
2. Cash Balance Investment Accounts	-	90,758	90,758	-	-	-	-	11,726	11,726	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	55,000	55,000	-	-	-
4. Others	-	1,324	1,324	-	1,400	1,400	-	1,500	1,500	-	1,400	1,400
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>63,329</b>	<b>63,329</b>	-	-	-	-	<b>44,963</b>	<b>44,963</b>	-	-	-
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-4,775</b>			<b>-689</b>			<b>-19,751</b>			<b>-541</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>10,747</b>			<b>8,539</b>			<b>18,154</b>			<b>13,680</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>5,972</b>			<b>7,850</b>			<b>-1,597</b>			<b>13,139</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>5,972</b>			<b>7,850</b>			<b>-1,597</b>			<b>13,139</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-4,335</b>			<b>7,850</b>			<b>-1,518</b>			<b>13,139</b>
(a) Opening Balance			-9,346			-25,674			-13,877			-15,675
(b) Closing Balance			-13,681			-17,824			-15,395			-2,536
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>10,307</b>			-			<b>-79</b>			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**NAGALAND**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>37,567</b>	<b>309,694</b>	<b>347,261</b>	<b>65,645</b>	<b>108,088</b>	<b>173,733</b>	<b>72,844</b>	<b>102,934</b>	<b>175,777</b>	<b>69,146</b>	<b>95,967</b>	<b>165,113</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>37,567</b>	<b>21,546</b>	<b>59,113</b>	<b>65,645</b>	<b>23,828</b>	<b>89,473</b>	<b>72,844</b>	<b>24,883</b>	<b>97,726</b>	<b>69,146</b>	<b>24,277</b>	<b>93,423</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>37,552</b>	<b>392</b>	<b>37,944</b>	<b>65,604</b>	<b>864</b>	<b>66,468</b>	<b>72,404</b>	<b>2,165</b>	<b>74,568</b>	<b>68,596</b>	<b>389</b>	<b>68,985</b>
<b>1. Developmental (a + b)</b>	<b>33,396</b>	<b>268</b>	<b>33,664</b>	<b>57,773</b>	<b>389</b>	<b>58,162</b>	<b>64,781</b>	<b>1,689</b>	<b>66,470</b>	<b>58,311</b>	<b>389</b>	<b>58,700</b>
<b>(a) Social Services (1 to 9)</b>	<b>14,887</b>	<b>10</b>	<b>14,897</b>	<b>22,109</b>	<b>-</b>	<b>22,109</b>	<b>25,470</b>	<b>-</b>	<b>25,470</b>	<b>22,209</b>	<b>-</b>	<b>22,209</b>
1. Education, Sports, Art and Culture	1,178	-	1,178	2,867	-	2,867	3,933	-	3,933	5,446	-	5,446
2. Medical and Public Health	4,194	-	4,194	3,875	-	3,875	1,666	-	1,666	2,121	-	2,121
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	4,386	-	4,386	8,655	-	8,655	8,729	-	8,729	4,584	-	4,584
5. Housing	2,844	10	2,854	2,906	-	2,906	3,505	-	3,505	3,760	-	3,760
6. Urban Development	1,395	-	1,395	2,843	-	2,843	6,587	-	6,587	4,971	-	4,971
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	-	-	-	-	-	-	-	-	-	-	-
8. Social Security and Welfare	600	-	600	511	-	511	611	-	611	968	-	968
9. Others *	290	-	290	452	-	452	440	-	440	360	-	360
<b>(b) Economic Services (1 to 10)</b>	<b>18,509</b>	<b>258</b>	<b>18,767</b>	<b>35,664</b>	<b>389</b>	<b>36,053</b>	<b>39,311</b>	<b>1,689</b>	<b>41,000</b>	<b>36,102</b>	<b>389</b>	<b>36,491</b>
1. Agriculture and Allied Activities (i to xi)	931	8	938	2,465	9	2,474	3,145	1,309	4,454	3,361	9	3,371
(i) Crop Husbandry	497	-	497	695	-	695	1,083	-	1,083	812	-	812
(ii) Soil and Water Conservation	10	-	10	25	-	25	25	-	25	20	-	20
(iii) Animal Husbandry	39	-	39	47	-	47	62	-	62	350	-	350
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	77	-	77	175	-	175	226	-	226	193	-	193
(vi) Forestry and Wild Life	100	-	100	1,200	-	1,200	1,195	-	1,195	1,315	-	1,315
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	194	8	202	174	9	183	195	9	204	195	9	204
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	13	-	13	149	-	149	359	1,300	1,659	477	-	477
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	50	-	50	50	-	50	-	-	-
3. Special Area Programmes of which : Hill Areas	4,225	-	4,225	5,397	-	5,397	8,139	-	8,139	9,027	-	9,027
4. Major and Medium Irrigation and Flood Control	108	-	108	290	-	290	90	-	90	105	-	105
5. Energy	4,442	-	4,442	8,250	-	8,250	9,887	-	9,887	9,256	-	9,256
6. Industry and Minerals (i to iv)	1,302	35	1,337	2,854	-	2,854	3,319	-	3,319	2,687	-	2,687
(i) Village and Small Industries	70	-	70	40	-	40	40	-	40	60	-	60
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	322	-	322	1,011	-	1,011	1,428	-	1,428	615	-	615
(iv) Others #	910	35	945	1,803	-	1,803	1,851	-	1,851	2,012	-	2,012
7. Transport (i + ii)	6,697	215	6,913	15,217	380	15,597	13,171	380	13,551	10,513	380	10,893
(i) Roads and Bridges	6,042	215	6,258	14,645	380	15,025	12,599	380	12,979	9,938	380	10,318
(ii) Others **	655	-	655	572	-	572	572	-	572	575	-	575
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### NAGALAND

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	48	-	48	50	-	50	50	-	50	50	-	50
10. General Economic Services (i + ii)	756	-	756	1,091	-	1,091	1,461	-	1,461	1,103	-	1,103
(i) Tourism	712	-	712	1,016	-	-	1,371	-	1,371	1,008	-	1,008
(ii) Others @@	44	-	44	75	-	75	90	-	90	95	-	95
<b>2. Non-Developmental (General Services)</b>	<b>4,156</b>	<b>124</b>	<b>4,280</b>	<b>7,831</b>	<b>475</b>	<b>8,306</b>	<b>7,623</b>	<b>475</b>	<b>8,098</b>	<b>10,285</b>	-	<b>10,285</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>43,788</b>	<b>43,788</b>	-	<b>60,179</b>	<b>60,179</b>	-	<b>45,269</b>	<b>45,269</b>	-	<b>46,876</b>	<b>46,876</b>
1. Market Loans	-	2,466	2,466	-	3,965	3,965	-	3,965	3,965	-	4,757	4,757
2. Loans from L.I.C.	-	362	362	-	458	458	-	435	435	-	550	550
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	469	469	-	647	647	-	647	647	-	881	881
5. Loans from National Co-operative Development Corporation	-	494	494	-	500	500	-	520	520	-	443	443
6. WMA from RBI	-	35,021	35,021	-	50,000	50,000	-	35,000	35,000	-	35,000	35,000
7. Special Securities issued to NSSF	-	969	969	-	36	36	-	33	33	-	11	11
8. Others	-	4,008	4,008	-	4,573	4,573	-	4,669	4,669	-	5,235	5,235
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>12,367</b>	<b>12,367</b>	-	<b>12,745</b>	<b>12,745</b>	-	<b>12,424</b>	<b>12,424</b>	-	<b>11,972</b>	<b>11,972</b>
1. State Plan Schemes	-	1,647	1,647	-	1,738	1,738	-	2,012	2,012	-	1,783	1,783
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	34	34	-	45	45	-	33	33	-	5	5
3. Centrally Sponsored Schemes	-	119	119	-	123	123	-	115	115	-	67	67
4. Non-Plan (i to ii)	-	43	43	-	307	307	-	112	112	-	12	12
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	43	43	-	307	307	-	112	112	-	12	12
5. Ways and Means Advances from Centre	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000
6. Loans for Special Schemes	-	67	67	-	75	75	-	60	60	-	60	60
7. Others	-	457	457	-	457	457	-	92	92	-	44	44
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>15</b>	<b>19</b>	<b>34</b>	<b>41</b>	<b>40</b>	<b>81</b>	<b>440</b>	<b>26</b>	<b>466</b>	<b>550</b>	<b>40</b>	<b>590</b>
<b>1. Developmental Purposes (a + b)</b>	<b>15</b>	-	<b>15</b>	<b>41</b>	<b>22</b>	<b>63</b>	<b>440</b>	<b>8</b>	<b>448</b>	<b>550</b>	<b>22</b>	<b>572</b>
<b>(a) Social Services (1 to 7)</b>	<b>15</b>	-	<b>15</b>	-	<b>22</b>	<b>22</b>	-	<b>8</b>	<b>8</b>	-	<b>22</b>	<b>22</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	15	-	15	-	22	22	-	8	8	-	22	22
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	-	-	-	<b>41</b>	-	<b>41</b>	<b>440</b>	-	<b>440</b>	<b>550</b>	-	<b>550</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	41	-	41	440	-	440	550	-	550

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### NAGALAND

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>19</b>	<b>19</b>	-	<b>18</b>	<b>18</b>	-	<b>19</b>	<b>19</b>	-	<b>19</b>	<b>19</b>
(a) Government Servants (other than Housing)	-	19	19	-	18	18	-	19	19	-	19	19
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>7,957</b>	<b>7,957</b>	-	<b>8,570</b>	<b>8,570</b>	-	<b>12,000</b>	<b>12,000</b>	-	<b>9,000</b>	<b>9,000</b>
1. State Provident Funds	-	7,715	7,715	-	8,300	8,300	-	11,739	11,739	-	8,730	8,730
2. Others	-	242	242	-	270	270	-	261	261	-	270	270
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>234</b>	<b>234</b>	-	<b>180</b>	<b>180</b>	-	<b>180</b>	<b>180</b>	-	<b>180</b>	<b>180</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	234	234	-	180	180	-	180	180	-	180	180
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>8,905</b>	<b>8,905</b>	-	<b>1,260</b>	<b>1,260</b>	-	<b>6,622</b>	<b>6,622</b>	-	<b>3,260</b>	<b>3,260</b>
1. Civil Deposits	-	8,059	8,059	-	1,000	1,000	-	6,362	6,362	-	3,000	3,000
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	847	847	-	260	260	-	260	260	-	260	260
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>182,113</b>	<b>182,113</b>	-	<b>10,240</b>	<b>10,240</b>	-	<b>10,240</b>	<b>10,240</b>	-	<b>10,240</b>	<b>10,240</b>
1. Suspense	-	7,674	7,674	-	1,490	1,490	-	1,490	1,490	-	1,490	1,490
2. Cash Balance Investment Accounts	-	164,167	164,167	-	6,500	6,500	-	6,500	6,500	-	6,500	6,500
3. Deposits with RBI	-	-	-	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500
4. Others	-	10,273	10,273	-	750	750	-	750	750	-	750	750
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>53,919</b>	<b>53,919</b>	-	<b>14,010</b>	<b>14,010</b>	-	<b>14,010</b>	<b>14,010</b>	-	<b>14,010</b>	<b>14,010</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>-18,259</b>			<b>-35,838</b>			<b>-49,379</b>			<b>-41,263</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>15,490</b>			<b>30,215</b>			<b>46,096</b>			<b>52,642</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-2,769</b>			<b>-5,623</b>			<b>-3,282</b>			<b>11,380</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>-2,769</b>			<b>-5,623</b>			<b>-3,282</b>			<b>11,380</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>175</b>			<b>-7,123</b>			<b>-4,782</b>			<b>9,880</b>
(a) Opening Balance			-34,112			-33,131			-21,567			-26,349
(b) Closing Balance			-33,937			-40,254			-26,349			-16,469
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-2,528</b>			<b>1,500</b>			<b>1,500</b>			<b>1,500</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>-416</b>			<b>-</b>			<b>-</b>			<b>-</b>

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Appendix

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ORISSA**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>108,364</b>	<b>2,086,623</b>	<b>2,194,987</b>	<b>75,413</b>	<b>1,202,988</b>	<b>1,278,401</b>	<b>101,827</b>	<b>1,232,314</b>	<b>1,334,141</b>	<b>128,301</b>	<b>1,402,932</b>	<b>1,531,233</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>108,364</b>	<b>242,967</b>	<b>351,331</b>	<b>75,413</b>	<b>242,622</b>	<b>318,035</b>	<b>101,827</b>	<b>219,789</b>	<b>321,616</b>	<b>128,301</b>	<b>183,069</b>	<b>311,370</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>100,150</b>	<b>5,405</b>	<b>105,555</b>	<b>70,506</b>	<b>7,930</b>	<b>78,436</b>	<b>98,785</b>	<b>7,930</b>	<b>106,715</b>	<b>123,211</b>	<b>11,711</b>	<b>134,922</b>
<b>1. Developmental (a + b)</b>	<b>99,266</b>	<b>3,382</b>	<b>102,648</b>	<b>69,948</b>	<b>1,413</b>	<b>71,361</b>	<b>97,917</b>	<b>1,050</b>	<b>98,967</b>	<b>120,699</b>	<b>3,850</b>	<b>124,549</b>
<b>(a) Social Services (1 to 9)</b>	<b>6,201</b>	<b>1,406</b>	<b>7,607</b>	<b>15,539</b>	<b>731</b>	<b>16,270</b>	<b>20,066</b>	<b>785</b>	<b>20,851</b>	<b>27,238</b>	<b>1,533</b>	<b>28,771</b>
1. Education, Sports, Art and Culture	191	10	201	64	-	64	859	-	859	696	-	696
2. Medical and Public Health	345	-	345	4,160	-	4,160	4,413	-	4,413	1,789	-	1,789
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	4,487	200	4,687	7,255	-	7,255	10,139	-	10,139	19,201	500	19,701
5. Housing	911	1,196	2,107	3,209	731	3,940	2,683	785	3,468	1,287	1,033	2,320
6. Urban Development	120	-	120	310	-	310	196	-	196	712	-	712
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	147	-	147	541	-	541	1,776	-	1,776	3,553	-	3,553
8. Social Security and Welfare	-	-	-	-	-	-	-	-	-	-	-	-
9. Others *	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>93,065</b>	<b>1,976</b>	<b>95,041</b>	<b>54,409</b>	<b>682</b>	<b>55,091</b>	<b>77,851</b>	<b>265</b>	<b>78,116</b>	<b>93,461</b>	<b>2,317</b>	<b>95,778</b>
1. Agriculture and Allied Activities (i to xi)	3,482	2,122	5,604	2,673	-	2,673	2,890	-	2,890	3,518	-	3,518
(i) Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	14	-	14	390	-	390	397	-	397	486	-	486
(vi) Forestry and Wild Life	2,343	2,122	4,465	1,573	-	1,573	1,621	-	1,621	1,960	-	1,960
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	1,125	-	1,125	710	-	710	872	-	872	1,072	-	1,072
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	48,643	-	48,643	32,975	-	32,975	41,191	-	41,191	53,621	-	53,621
5. Energy	3,644	-	3,644	-	-	-	-	-	-	-	-	-
6. Industry and Minerals (i to iv)	9	-370	-361	22	-	22	19	-	19	30	-	30
(i) Village and Small Industries	-	-	-	12	-	12	9	-	9	-	-	-
(ii) Iron and Steel Industries	9	-	9	10	-	10	10	-	10	30	-	30
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-370	-370	-	-	-	-	-	-	-	-	-
(iv) Others #	-	-	-	-	-	-	-	-	-	-	-	-
7. Transport (i + ii)	35,891	201	36,092	17,966	662	18,628	32,478	245	32,723	35,438	2,297	37,735
(i) Roads and Bridges	35,597	201	35,798	17,702	662	18,364	29,829	245	30,074	35,091	2,297	37,388
(ii) Others **	294	-	294	264	-	264	2,649	-	2,649	347	-	347
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### ORISSA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	1,396	23	1,419	773	20	793	1,273	20	1,293	854	20	874
(i) Tourism	1,296	-	1,296	673	-	673	673	-	673	854	-	854
(ii) Others @@	100	23	123	100	20	120	600	20	620	-	20	20
<b>2. Non-Developmental (General Services)</b>	<b>884</b>	<b>2,023</b>	<b>2,907</b>	<b>558</b>	<b>6,517</b>	<b>7,075</b>	<b>868</b>	<b>6,880</b>	<b>7,748</b>	<b>2,512</b>	<b>7,861</b>	<b>10,373</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>242,329</b>	<b>242,329</b>	-	<b>249,697</b>	<b>249,697</b>	-	<b>119,625</b>	<b>119,625</b>	-	<b>179,981</b>	<b>179,981</b>
1. Market Loans	-	29,954	29,954	-	40,072	40,072	-	40,072	40,072	-	39,348	39,348
2. Loans from L.I.C.	-	319	319	-	331	331	-	331	331	-	314	314
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	42,920	42,920	-	5,563	5,563	-	5,491	5,491	-	1,972	1,972
5. Loans from National Co-operative Development Corporation	-	368	368	-	465	465	-	465	465	-	275	275
6. WMA from RBI	-	145,046	145,046	-	150,000	150,000	-	-	-	-	50,000	50,000
7. Special Securities issued to NSSF	-	18,394	18,394	-	44,689	44,689	-	64,689	64,689	-	75,368	75,368
8. Others	-	5,328	5,328	-	8,577	8,577	-	8,577	8,577	-	12,704	12,704
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	5,514	5,514
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>127,985</b>	<b>127,985</b>	-	<b>126,238</b>	<b>126,238</b>	-	<b>86,238</b>	<b>86,238</b>	-	<b>33,641</b>	<b>33,641</b>
1. State Plan Schemes	-	108,175	108,175	-	88,230	88,230	-	48,230	48,230	-	28,350	28,350
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	346	346	-	338	338	-	338	338	-	338	338
3. Centrally Sponsored Schemes	-	860	860	-	756	756	-	756	756	-	703	703
4. Non-Plan (i to ii)	-	303	303	-	23,444	23,444	-	23,444	23,444	-	2,744	2,744
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	303	303	-	23,444	23,444	-	23,444	23,444	-	2,744	2,744
5. Ways and Means Advances from Centre	-	10,097	10,097	-	10,000	10,000	-	10,000	10,000	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	8,204	8,204	-	3,470	3,470	-	3,470	3,470	-	1,506	1,506
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>8,214</b>	<b>12,295</b>	<b>20,509</b>	<b>4,907</b>	<b>8,757</b>	<b>13,664</b>	<b>3,042</b>	<b>5,997</b>	<b>9,039</b>	<b>5,090</b>	<b>7,737</b>	<b>12,827</b>
<b>1. Developmental Purposes (a + b)</b>	<b>8,214</b>	<b>1,977</b>	<b>10,191</b>	<b>4,907</b>	<b>2,000</b>	<b>6,907</b>	<b>3,042</b>	<b>1,400</b>	<b>4,442</b>	<b>5,090</b>	<b>1,484</b>	<b>6,574</b>
<b>(a) Social Services (1 to 7)</b>	<b>101</b>	<b>1,977</b>	<b>2,078</b>	<b>1,401</b>	<b>2,000</b>	<b>3,401</b>	<b>1,026</b>	<b>1,400</b>	<b>2,426</b>	<b>1,090</b>	<b>1,484</b>	<b>2,574</b>
1. Education, Sports, Art and Culture	-	-100	-100	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	101	-	101	670	-	670	670	-	670	1,090	-	1,090
6. Government Servants (Housing)	-	1,628	1,628	-	2,000	2,000	-	1,400	1,400	-	1,484	1,484
7. Others	-	449	449	731	-	731	356	-	356	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>8,113</b>	-	<b>8,113</b>	<b>3,506</b>	-	<b>3,506</b>	<b>2,016</b>	-	<b>2,016</b>	<b>4,000</b>	-	<b>4,000</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	1,484	-	1,484	402	-	402	367	-	367	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### ORISSA

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	5,712	-	5,712	3,013	-	3,013	1,565	-	1,565	4,000	-	4,000
7. Village and Small Industries	179	-	179	3	-	3	18	-	18	-	-	-
8. Other Industries and Minerals	420	-	420	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	318	-	318	88	-	88	66	-	66	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>10,318</b>	<b>10,318</b>	-	<b>6,757</b>	<b>6,757</b>	-	<b>4,597</b>	<b>4,597</b>	-	<b>6,253</b>	<b>6,253</b>
(a) Government Servants (other than Housing)	-	800	800	-	757	757	-	597	597	-	753	753
(b) Miscellaneous	-	9,518	9,518	-	6,000	6,000	-	4,000	4,000	-	5,500	5,500
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>7,394</b>	<b>7,394</b>	-	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>137,855</b>	<b>137,855</b>	-	<b>145,644</b>	<b>145,644</b>	-	<b>145,644</b>	<b>145,644</b>	-	<b>172,924</b>	<b>172,924</b>
1. State Provident Funds	-	137,600	137,600	-	145,303	145,303	-	145,303	145,303	-	172,504	172,504
2. Others	-	255	255	-	341	341	-	341	341	-	420	420
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>122,821</b>	<b>122,821</b>	-	<b>72,103</b>	<b>72,103</b>	-	<b>110,275</b>	<b>110,275</b>	-	<b>126,444</b>	<b>126,444</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	78,500	78,500	-	26,000	26,000	-	66,000	66,000	-	78,800	78,800
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	44,321	44,321	-	46,103	46,103	-	44,275	44,275	-	47,644	47,644
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>298,361</b>	<b>298,361</b>	-	<b>281,126</b>	<b>281,126</b>	-	<b>285,332</b>	<b>285,332</b>	-	<b>385,690</b>	<b>385,690</b>
1. Civil Deposits	-	139,079	139,079	-	143,918	143,918	-	143,919	143,919	-	162,520	162,520
2. Deposits of Local Funds	-	35,420	35,420	-	32,649	32,649	-	35,600	35,600	-	38,502	38,502
3. Civil Advances	-	3,936	3,936	-	4,600	4,600	-	4,700	4,700	-	4,760	4,760
4. Others	-	119,926	119,926	-	99,959	99,959	-	101,113	101,113	-	179,908	179,908
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>933,042</b>	<b>933,042</b>	-	<b>112,837</b>	<b>112,837</b>	-	<b>262,340</b>	<b>262,340</b>	-	<b>275,048</b>	<b>275,048</b>
1. Suspense	-	-42,041	-42,041	-	8,176	8,176	-	8,210	8,210	-	8,500	8,500
2. Cash Balance Investment Accounts	-	973,637	973,637	-	103,500	103,500	-	252,638	252,638	-	264,849	264,849
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,446	1,446	-	1,161	1,161	-	1,492	1,492	-	1,699	1,699
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>199,137</b>	<b>199,137</b>	-	<b>183,657</b>	<b>183,657</b>	-	<b>193,935</b>	<b>193,935</b>	-	<b>194,757</b>	<b>194,757</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>120,325</b>			<b>107,560</b>			<b>54,249</b>			<b>56,829</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-52,230</b>			<b>-109,069</b>			<b>-51,609</b>			<b>-47,480</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>68,095</b>			<b>-1,509</b>			<b>2,640</b>			<b>9,349</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>68,095</b>			<b>-1,509</b>			<b>2,640</b>			<b>9,349</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>12,379</b>			<b>-9</b>			<b>2</b>			<b>-</b>
(a) Opening Balance			-33,667			-34,369			-21,653			-21,653
(b) Closing Balance			-21,288			-34,378			-21,651			-21,653
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>55,716</b>			<b>-1,500</b>			<b>2,638</b>			<b>9,349</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>-</b>			<b>-</b>			<b>-</b>			<b>-</b>

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**PUNJAB**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>63,285</b>	<b>2,223,800</b>	<b>2,287,085</b>	<b>194,469</b>	<b>4,405,268</b>	<b>4,599,737</b>	<b>174,804</b>	<b>6,498,430</b>	<b>6,673,234</b>	<b>211,859</b>	<b>6,536,049</b>	<b>6,747,908</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>63,285</b>	<b>316,316</b>	<b>379,601</b>	<b>194,469</b>	<b>187,119</b>	<b>381,588</b>	<b>174,804</b>	<b>105,650</b>	<b>280,454</b>	<b>211,859</b>	<b>170,831</b>	<b>382,690</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>57,047</b>	<b>11,166</b>	<b>68,213</b>	<b>182,827</b>	<b>47,255</b>	<b>230,082</b>	<b>168,479</b>	<b>29,567</b>	<b>198,046</b>	<b>208,153</b>	<b>29,491</b>	<b>237,644</b>
<b>1. Developmental (a + b)</b>	<b>55,398</b>	<b>7,742</b>	<b>63,140</b>	<b>176,042</b>	<b>42,063</b>	<b>218,105</b>	<b>160,292</b>	<b>18,584</b>	<b>178,876</b>	<b>197,547</b>	<b>17,080</b>	<b>214,627</b>
<b>(a) Social Services (1 to 9)</b>	<b>2,138</b>	<b>131</b>	<b>2,269</b>	<b>56,213</b>	<b>908</b>	<b>57,121</b>	<b>31,843</b>	<b>3,666</b>	<b>35,509</b>	<b>43,109</b>	<b>3,920</b>	<b>47,029</b>
1. Education, Sports, Art and Culture	1,613	1	1,614	11,202	6	11,208	9,494	6	9,500	12,170	6	12,176
2. Medical and Public Health	450	111	561	2,246	532	2,778	1,823	532	2,355	2,617	732	3,349
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	22,552	300	22,852	16,399	300	16,699	27,730	350	28,080
5. Housing	75	20	95	102	20	122	-	-	-	-	-	-
6. Urban Development	-	-	-	19,187	-	19,187	3,323	2,772	6,095	-	2,770	2,770
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	-	-	689	-	689	131	-	131	444	-	444
8. Social Security and Welfare	-	-	-	235	-	235	673	56	729	136	62	198
9. Others *	-	-1	-1	-	50	50	-	-	-	12	-	12
<b>(b) Economic Services (1 to 10)</b>	<b>53,260</b>	<b>7,611</b>	<b>60,871</b>	<b>119,829</b>	<b>41,155</b>	<b>160,984</b>	<b>128,449</b>	<b>14,918</b>	<b>143,367</b>	<b>154,438</b>	<b>13,160</b>	<b>167,598</b>
1. Agriculture and Allied Activities (i to xi)	2,150	-63	2,087	4,514	2	4,516	3,129	102	3,231	4,091	101	4,192
(i) Crop Husbandry	-	-15	-15	-	-	-	-	100	100	-	100	100
(ii) Soil and Water Conservation	50	36	86	1,040	2	1,042	984	2	986	1,033	1	1,034
(iii) Animal Husbandry	-	-	-	529	-	529	375	-	375	1,174	-	1,174
(iv) Dairy Development	-	-28	-28	-	-	-	-	-	-	-	-	-
(v) Fisheries	-	-	-	17	-	17	17	-	17	510	-	510
(vi) Forestry and Wild Life	2,322	-	2,322	1,450	-	1,450	427	-	427	40	-	40
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-56	-56	-	-	-	-	-	-	1	-	1
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	-222	-	-222	1,478	-	1,478	1,326	-	1,326	1,333	-	1,333
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	14,478	1,168	15,646	15,895	1,581	17,476	17,262	2,550	19,812	15,761	2,550	18,311
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	14,022	5,507	19,529	35,575	6,448	42,023	25,681	9,448	35,129	31,016	8,768	39,784
5. Energy	7,238	-	7,238	10,740	10,500	21,240	200	-	200	200	-	200
6. Industry and Minerals (i to iv)	-24	13	-11	2,364	27	2,391	568	23	591	-	24	24
(i) Village and Small Industries	-24	13	-11	2,364	27	2,391	568	23	591	-	24	24
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-	-	-	-	-	-	-	-	-	-	-	-
7. Transport (i + ii)	12,307	986	13,293	34,050	2,303	36,353	38,830	2,513	41,343	41,200	1,711	42,911
(i) Roads and Bridges	12,154	-	12,154	33,947	803	34,750	38,483	654	39,137	39,775	531	40,306
(ii) Others **	153	986	1,139	103	1,500	1,603	347	1,859	2,206	1,425	1,180	2,605
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### PUNJAB

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	917	—	917	9,677	—	9,677	17,798	—	17,798	5,632	—	5,632
10. General Economic Services (i + ii)	2,172	—	2,172	7,014	20,294	27,308	24,981	282	25,263	56,538	6	56,544
(i) Tourism	-125	—	-125	3	—	3	61	—	61	934	—	934
(ii) Others @@	2,297	—	2,297	7,011	20,294	27,305	24,920	282	25,202	55,604	6	55,610
<b>2. Non-Developmental (General Services)</b>	<b>1,649</b>	<b>3,424</b>	<b>5,073</b>	<b>6,785</b>	<b>5,192</b>	<b>11,977</b>	<b>8,187</b>	<b>10,983</b>	<b>19,170</b>	<b>10,606</b>	<b>12,411</b>	<b>23,017</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	—	<b>602,092</b>	<b>602,092</b>	—	<b>516,217</b>	<b>516,217</b>	—	<b>150,288</b>	<b>150,288</b>	—	<b>158,031</b>	<b>158,031</b>
1. Market Loans	—	17,150	17,150	—	32,124	32,124	—	22,124	22,124	—	22,124	22,124
2. Loans from L.I.C.	—	14,273	14,273	—	104	104	—	109	109	—	105	105
3. Loans from SBI and other Banks	—	—	—	—	37,062	37,062	—	41,745	41,745	—	44,866	44,866
4. Loans from NABARD	—	8,962	8,962	—	20,659	20,659	—	21,107	21,107	—	32,795	32,795
5. Loans from National Co-operative Development Corporation	—	499	499	—	450	450	—	643	643	—	—	—
6. WMA from RBI	—	455,449	455,449	—	400,000	400,000	—	55,247	55,247	—	100	100
7. Special Securities issued to NSSF	—	101,810	101,810	—	4,180	4,180	—	4,180	4,180	—	39,390	39,390
8. Others	—	3,949	3,949	—	21,638	21,638	—	5,133	5,133	—	18,651	18,651
of which : Land Compensation Bonds	—	—	—	—	—	—	—	—	—	—	3,187	3,187
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	—	<b>155,066</b>	<b>155,066</b>	—	<b>49,273</b>	<b>49,273</b>	—	<b>20,730</b>	<b>20,730</b>	—	<b>26,766</b>	<b>26,766</b>
1. State Plan Schemes	—	129,310	129,310	—	24,641	24,641	—	16,051	16,051	—	22,275	22,275
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	5	5	—	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	—	647	647	—	637	637	—	650	650	—	640	640
4. Non-Plan (i to ii)	—	3,309	3,309	—	3,308	3,308	—	3,343	3,343	—	3,309	3,309
(i) Relief for Natural Calamities	—	—	—	—	—	—	—	—	—	—	—	—
(ii) Others	—	3,309	3,309	—	3,308	3,308	—	3,343	3,343	—	3,309	3,309
5. Ways and Means Advances from Centre	—	20,000	20,000	—	20,000	20,000	—	—	—	—	—	—
6. Loans for Special Schemes	—	—	—	—	—	—	—	—	—	—	—	—
7. Others	—	1,795	1,795	—	687	687	—	686	686	—	542	542
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>6,238</b>	<b>3,442</b>	<b>9,680</b>	<b>11,642</b>	<b>11,436</b>	<b>23,078</b>	<b>6,325</b>	<b>2,056</b>	<b>8,381</b>	<b>3,706</b>	<b>1,507</b>	<b>5,213</b>
<b>1. Developmental Purposes (a + b)</b>	<b>6,238</b>	<b>2,098</b>	<b>8,336</b>	<b>11,642</b>	<b>10,084</b>	<b>21,726</b>	<b>6,325</b>	<b>709</b>	<b>7,034</b>	<b>3,706</b>	<b>84</b>	<b>3,790</b>
<b>(a) Social Services (1 to 7)</b>	—	<b>579</b>	<b>579</b>	<b>1,200</b>	—	<b>1,200</b>	<b>5,634</b>	—	<b>5,634</b>	<b>3,119</b>	—	<b>3,119</b>
1. Education, Sports, Art and Culture	—	—	—	—	—	—	—	—	—	—	—	—
2. Medical and Public Health	—	—	—	—	—	—	—	—	—	—	—	—
3. Family Welfare	—	—	—	—	—	—	—	—	—	—	—	—
4. Water Supply and Sanitation	—	—	—	—	—	—	—	—	—	—	—	—
5. Housing	—	—	—	1,200	—	1,200	5,634	—	5,634	3,107	—	3,107
6. Government Servants (Housing)	—	579	579	—	—	—	—	—	—	—	—	—
7. Others	—	—	—	—	—	—	—	—	—	12	—	12
<b>(b) Economic Services (1 to 10)</b>	<b>6,238</b>	<b>1,519</b>	<b>7,757</b>	<b>10,442</b>	<b>10,084</b>	<b>20,526</b>	<b>691</b>	<b>709</b>	<b>1,400</b>	<b>587</b>	<b>84</b>	<b>671</b>
1. Crop Husbandry	—	—	—	3	—	3	—	—	—	—	—	—
2. Soil and Water Conservation	—	—	—	30	—	30	289	—	289	—	—	—
3. Food Storage and Warehousing	—	—	—	—	—	—	—	—	—	—	—	—
4. Co-operation	—	1,284	1,284	409	84	493	402	84	486	587	84	671

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### PUNJAB

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	6,238	-	6,238	10,000	10,000	20,000	-	-	-	-	-	-
7. Village and Small Industries	-	235	235	-	-	-	-	125	125	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	500	500	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	1,344	1,344	-	1,352	1,352	-	1,347	1,347	-	1,423	1,423
(a) Government Servants (other than Housing)	-	1,313	1,313	-	1,352	1,352	-	1,347	1,347	-	1,423	1,423
(b) Miscellaneous	-	31	31	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	100,948	100,948	-	82,156	82,156	-	87,061	87,061	-	110,215	110,215
1. State Provident Funds	-	99,174	99,174	-	80,963	80,963	-	85,199	85,199	-	108,259	108,259
2. Others	-	1,774	1,774	-	1,193	1,193	-	1,862	1,862	-	1,956	1,956
<b>VIII. Reserve Funds (1 to 4)</b>	-	2,143	2,143	-	13,826	13,826	-	3,429	3,429	-	22,968	22,968
1. Depreciation/Renewal Reserve Funds	-	-	-	-	6,105	6,105	-	10	10	-	10	10
2. Sinking Funds	-	-	-	-	7,000	7,000	-	-	-	-	7,000	7,000
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	2,143	2,143	-	721	721	-	3,419	3,419	-	15,958	15,958
<b>IX. Deposits and Advances (1 to 4)</b>	-	99,686	99,686	-	87,790	87,790	-	128,030	128,030	-	109,802	109,802
1. Civil Deposits	-	75,104	75,104	-	73,321	73,321	-	84,207	84,207	-	91,198	91,198
2. Deposits of Local Funds	-	3,297	3,297	-	5,584	5,584	-	511	511	-	511	511
3. Civil Advances	-	6,945	6,945	-	8,609	8,609	-	5,739	5,739	-	5,739	5,739
4. Others	-	14,340	14,340	-	275	275	-	37,573	37,573	-	12,354	12,354
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	1,175,451	1,175,451	-	3,528,467	3,528,467	-	5,984,903	5,984,903	-	5,984,903	5,984,903
1. Suspense	-	35,151	35,151	-	73,318	73,318	-	66,711	66,711	-	66,711	66,711
2. Cash Balance Investment Accounts	-	252,860	252,860	-	96,028	96,028	-	974,143	974,143	-	974,143	974,143
3. Deposits with RBI	-	-	-	-	2,608,150	2,608,150	-	4,010,891	4,010,891	-	4,010,891	4,010,891
4. Others	-	887,440	887,440	-	750,971	750,971	-	933,158	933,158	-	933,158	933,158
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	73,806	73,806	-	68,848	68,848	-	92,364	92,364	-	92,364	92,364
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			373,851			222,716			360,011			178,656
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			-339,055			-211,845			-171,270			-140,614
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			34,796			10,871			188,741			38,042
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			34,796			10,871			188,741			38,042
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			17,599			10,871			160,411			38,042
(a) Opening Balance			-1,521			3,953			8,152			168,861
(b) Closing Balance			16,078			14,824			168,563			206,903
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			-			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			17,197			-			28,330			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**RAJASTHAN**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>402,108</b>	<b>6,076,774</b>	<b>6,478,882</b>	<b>548,110</b>	<b>5,092,678</b>	<b>5,640,788</b>	<b>524,122</b>	<b>8,448,466</b>	<b>8,972,588</b>	<b>512,885</b>	<b>5,802,612</b>	<b>6,315,497</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>402,108</b>	<b>497,953</b>	<b>900,061</b>	<b>548,110</b>	<b>107,070</b>	<b>655,180</b>	<b>524,122</b>	<b>108,013</b>	<b>632,135</b>	<b>512,885</b>	<b>145,722</b>	<b>658,607</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>342,053</b>	<b>6,778</b>	<b>348,831</b>	<b>509,516</b>	<b>6,575</b>	<b>516,091</b>	<b>462,221</b>	<b>6,666</b>	<b>468,887</b>	<b>495,662</b>	<b>6,744</b>	<b>502,406</b>
<b>1. Developmental (a + b)</b>	<b>336,457</b>	<b>4,201</b>	<b>340,658</b>	<b>501,056</b>	<b>2,988</b>	<b>504,044</b>	<b>450,568</b>	<b>3,405</b>	<b>453,973</b>	<b>489,035</b>	<b>4,038</b>	<b>493,073</b>
<b>(a) Social Services (1 to 9)</b>	<b>150,638</b>	<b>4,194</b>	<b>154,832</b>	<b>234,281</b>	<b>2,961</b>	<b>237,242</b>	<b>198,164</b>	<b>3,385</b>	<b>201,549</b>	<b>268,317</b>	<b>4,036</b>	<b>272,353</b>
1. Education, Sports, Art and Culture	2,464	-	2,464	3,823	-	3,823	5,428	-	5,428	7,918	-	7,918
2. Medical and Public Health	2,959	-	2,959	7,632	-	7,632	7,703	-	7,703	5,977	-	5,977
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	60,962	1,439	62,401	116,868	1,700	118,568	90,187	2,224	92,411	126,705	3,000	129,705
5. Housing	570	1,135	1,705	1,085	1,261	2,346	529	1,161	1,690	850	1,036	1,886
6. Urban Development	78,173	1,620	79,793	94,292	-	94,292	83,291	-	83,291	113,782	-	113,782
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	4,885	-	4,885	6,917	-	6,917	7,731	-	7,731	8,128	-	8,128
8. Social Security and Welfare	464	-	464	1,788	-	1,788	1,016	-	1,016	869	-	869
9. Others *	161	-	161	1,876	-	1,876	2,279	-	2,279	4,088	-	4,088
<b>(b) Economic Services (1 to 10)</b>	<b>185,819</b>	<b>7</b>	<b>185,826</b>	<b>266,775</b>	<b>27</b>	<b>266,802</b>	<b>252,404</b>	<b>20</b>	<b>252,424</b>	<b>220,718</b>	<b>2</b>	<b>220,720</b>
1. Agriculture and Allied Activities (i to xi)	9,021	-	9,021	13,679	23	13,702	13,569	13	13,582	11,198	-	11,198
(i) Crop Husbandry	64	-	64	1,866	23	1,889	1,820	13	1,833	320	-	320
(ii) Soil and Water Conservation	1,388	-	1,388	1,480	-	1,480	1,624	-	1,624	1,765	-	1,765
(iii) Animal Husbandry	-	-	-	215	-	215	25	-	25	190	-	190
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	29	-	29	23	-	23	41	-	41	27	-	27
(vi) Forestry and Wild Life	6,509	-	6,509	8,500	-	8,500	8,135	-	8,135	6,500	-	6,500
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	30	-	30	270	-	270	270	-	270	234	-	234
(x) Co-operation	1,004	-	1,004	1,325	-	1,325	1,654	-	1,654	2,162	-	2,162
(xi) Others @	-3	-	-3	-	-	-	-	-	-	-	-	-
2. Rural Development	22,905	-	22,905	24,738	-	24,738	24,070	-	24,070	21,112	-	21,112
3. Special Area Programmes of which : Hill Areas	4,597	-	4,597	4,607	-	4,607	5,262	-	5,262	4,457	-	4,457
4. Major and Medium Irrigation and Flood Control	82,968	-	82,968	115,384	-	115,384	104,277	-	104,277	94,596	-	94,596
5. Energy	35,000	-	35,000	65,050	-	65,050	63,130	-	63,130	50,100	-	50,100
6. Industry and Minerals (i to iv)	2,109	-	2,109	2,670	-	2,670	3,588	-	3,588	1,338	-	1,338
(i) Village and Small Industries	197	-	197	361	-	361	322	-	322	184	-	184
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	140	-	140	359	-	359	362	-	362	501	-	501
(iv) Others #	1,772	-	1,772	1,950	-	1,950	2,904	-	2,904	653	-	653
7. Transport (i + ii)	26,446	-	26,446	33,182	-	33,182	27,355	-	27,355	30,185	-	30,185
(i) Roads and Bridges	26,446	-	26,446	33,182	-	33,182	27,355	-	27,355	30,185	-	30,185
(ii) Others **	-	-	-	-	-	-	-	-	-	-	-	-
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### RAJASTHAN

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	51	–	51	29	–	29	42	–	42	58	–	58
10. General Economic Services (i + ii)	2,722	7	2,729	7,436	4	7,440	11,111	7	11,118	7,674	2	7,676
(i) Tourism	933	–	933	870	–	870	4,046	–	4,046	2,789	–	2,789
(ii) Others @@	1,789	7	1,796	6,566	4	6,570	7,065	7	7,072	4,885	2	4,887
<b>2. Non-Developmental (General Services)</b>	<b>5,596</b>	<b>2,577</b>	<b>8,173</b>	<b>8,460</b>	<b>3,587</b>	<b>12,047</b>	<b>11,653</b>	<b>3,261</b>	<b>14,914</b>	<b>6,627</b>	<b>2,706</b>	<b>9,333</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	–	<b>433,766</b>	<b>433,766</b>	–	<b>362,690</b>	<b>362,690</b>	–	<b>162,602</b>	<b>162,602</b>	–	<b>401,551</b>	<b>401,551</b>
1. Market Loans	–	31,435	31,435	–	39,427	39,427	–	39,427	39,427	–	43,371	43,371
2. Loans from L.I.C.	–	652	652	–	649	649	–	652	652	–	18,525	18,525
3. Loans from SBI and other Banks	–	–	–	–	–	–	–	–	–	–	–	–
4. Loans from NABARD	–	83,098	83,098	–	1,806	1,806	–	623	623	–	2,565	2,565
5. Loans from National Co-operative Development Corporation	–	1,867	1,867	–	579	579	–	1,447	1,447	–	699	699
6. WMA from RBI	–	180,896	180,896	–	300,000	300,000	–	100,000	100,000	–	300,000	300,000
7. Special Securities issued to NSSF	–	118,662	118,662	–	8,527	8,527	–	8,527	8,527	–	19,546	19,546
8. Others	–	17,156	17,156	–	11,702	11,702	–	11,926	11,926	–	16,845	16,845
<i>of which</i> : Land Compensation Bonds	–	–	–	–	–	–	–	–	–	–	1,844	1,844
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	–	<b>234,388</b>	<b>234,388</b>	–	<b>37,487</b>	<b>37,487</b>	–	<b>37,461</b>	<b>37,461</b>	–	<b>36,517</b>	<b>36,517</b>
1. State Plan Schemes	–	227,769	227,769	–	35,656	35,656	–	35,642	35,642	–	34,651	34,651
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	–	62	62	–	–	–	–	62	62	–	–	–
2. Central Plan Schemes	–	4	4	–	4	4	–	4	4	–	4	4
3. Centrally Sponsored Schemes	–	1,089	1,089	–	1,162	1,162	–	1,182	1,182	–	1,207	1,207
4. Non-Plan (i to ii)	–	630	630	–	665	665	–	633	633	–	655	655
(i) Relief for Natural Calamities	–	–	–	–	–	–	–	–	–	–	–	–
(ii) Others	–	630	630	–	665	665	–	633	633	–	655	655
5. Ways and Means Advances from Centre	–	–	–	–	–	–	–	–	–	–	–	–
6. Loans for Special Schemes	–	–	–	–	–	–	–	–	–	–	–	–
7. Others	–	4,896	4,896	–	–	–	–	–	–	–	–	–
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>60,055</b>	<b>3,917</b>	<b>63,972</b>	<b>38,594</b>	<b>318</b>	<b>38,912</b>	<b>61,901</b>	<b>1,283</b>	<b>63,184</b>	<b>17,223</b>	<b>911</b>	<b>18,134</b>
<b>1. Developmental Purposes (a + b)</b>	<b>60,055</b>	<b>3,914</b>	<b>63,969</b>	<b>38,594</b>	<b>318</b>	<b>38,912</b>	<b>61,901</b>	<b>1,281</b>	<b>63,182</b>	<b>17,223</b>	<b>911</b>	<b>18,134</b>
<b>(a) Social Services (1 to 7)</b>	<b>11</b>	<b>799</b>	<b>810</b>	<b>324</b>	<b>–</b>	<b>324</b>	<b>40</b>	<b>950</b>	<b>990</b>	<b>40</b>	<b>750</b>	<b>790</b>
1. Education, Sports, Art and Culture	–	–	–	–	–	–	–	–	–	–	–	–
2. Medical and Public Health	–	–	–	–	–	–	–	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	–	–	–	–	–	–	–	–	–	–	–	–
5. Housing	11	–	11	284	–	284	–	–	–	–	–	–
6. Government Servants (Housing)	–	4	4	–	–	–	–	–	–	–	–	–
7. Others	–	795	795	40	–	40	40	950	990	40	750	790
<b>(b) Economic Services (1 to 10)</b>	<b>60,044</b>	<b>3,115</b>	<b>63,159</b>	<b>38,270</b>	<b>318</b>	<b>38,588</b>	<b>61,861</b>	<b>331</b>	<b>62,192</b>	<b>17,183</b>	<b>161</b>	<b>17,344</b>
1. Crop Husbandry	–	–	–	–	–	–	–	–	–	–	–	–
2. Soil and Water Conservation	–	–	–	–	–	–	–	–	–	–	–	–
3. Food Storage and Warehousing	–	–	–	23	–	23	–	–	–	–	–	–
4. Co-operation	6,134	1,095	7,229	2,655	318	2,973	5,027	318	5,345	2,183	161	2,344

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### RAJASTHAN

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	53,899	-	53,899	34,592	-	34,592	56,834	-	56,834	15,000	-	15,000
7. Village and Small Industries	11	-	11	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	2,020	2,020	-	-	-	-	13	13	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	1,000	-	1,000	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>3</b>	<b>3</b>	-	-	-	-	<b>2</b>	<b>2</b>	-	-	-
(a) Government Servants (other than Housing)	-	3	3	-	-	-	-	2	2	-	-	-
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>101,121</b>	<b>101,121</b>	-	<b>168,415</b>	<b>168,415</b>	-	<b>117,920</b>	<b>117,920</b>	-	<b>146,781</b>	<b>146,781</b>
1. State Provident Funds	-	69,279	69,279	-	123,801	123,801	-	85,328	85,328	-	108,473	108,473
2. Others	-	31,842	31,842	-	44,614	44,614	-	32,592	32,592	-	38,308	38,308
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>49,485</b>	<b>49,485</b>	-	<b>85,977</b>	<b>85,977</b>	-	<b>76,308</b>	<b>76,308</b>	-	<b>113,466</b>	<b>113,466</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	49,485	49,485	-	85,977	85,977	-	76,308	76,308	-	113,466	113,466
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>3,837,040</b>	<b>3,837,040</b>	-	<b>3,624,866</b>	<b>3,624,866</b>	-	<b>3,862,355</b>	<b>3,862,355</b>	-	<b>4,267,994</b>	<b>4,267,994</b>
1. Civil Deposits	-	401,450	401,450	-	394,341	394,341	-	423,587	423,587	-	423,786	423,786
2. Deposits of Local Funds	-	3,066,312	3,066,312	-	3,047,860	3,047,860	-	3,254,552	3,254,552	-	3,560,966	3,560,966
3. Civil Advances	-	5,857	5,857	-	5,005	5,005	-	6,004	6,004	-	6,002	6,002
4. Others	-	363,421	363,421	-	177,660	177,660	-	178,212	178,212	-	277,240	277,240
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>1,153,454</b>	<b>1,153,454</b>	-	<b>512,445</b>	<b>512,445</b>	-	<b>3,887,465</b>	<b>3,887,465</b>	-	<b>507,244</b>	<b>507,244</b>
1. Suspense	-	4,881	4,881	-	11,432	11,432	-	6,161	6,161	-	6,161	6,161
2. Cash Balance Investment Accounts	-	1,147,736	1,147,736	-	500,000	500,000	-	3,880,171	3,880,171	-	500,000	500,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	837	837	-	1,013	1,013	-	1,133	1,133	-	1,083	1,083
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>256,825</b>	<b>256,825</b>	-	<b>293,905</b>	<b>293,905</b>	-	<b>296,405</b>	<b>296,405</b>	-	<b>321,405</b>	<b>321,405</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>276,845</b>			<b>250,029</b>			<b>44,362</b>			<b>10,384</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-214,259</b>			<b>-152,299</b>			<b>-86,539</b>			<b>-4,300</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>62,586</b>			<b>97,730</b>			<b>-42,177</b>			<b>6,084</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>62,586</b>			<b>97,730</b>			<b>-42,177</b>			<b>6,084</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-12,489</b>			<b>97,730</b>			<b>4,637</b>			<b>6,084</b>
(a) Opening Balance			-34,462			-35,072			-46,951			-42,312
(b) Closing Balance			-46,951			62,658			-42,314			-36,228
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>75,075</b>			-			<b>-46,814</b>			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-



**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**SIKKIM**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>35,417</b>	<b>190,418</b>	<b>225,835</b>	<b>41,636</b>	<b>152,470</b>	<b>194,106</b>	<b>47,849</b>	<b>163,431</b>	<b>211,280</b>	<b>51,837</b>	<b>173,804</b>	<b>225,641</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>35,417</b>	<b>8,377</b>	<b>43,794</b>	<b>41,636</b>	<b>4,573</b>	<b>46,209</b>	<b>47,849</b>	<b>4,573</b>	<b>52,422</b>	<b>51,837</b>	<b>3,975</b>	<b>55,812</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>35,355</b>	<b>-</b>	<b>35,355</b>	<b>41,631</b>	<b>-</b>	<b>41,631</b>	<b>47,844</b>	<b>-</b>	<b>47,844</b>	<b>51,837</b>	<b>-</b>	<b>51,837</b>
<b>1. Developmental (a + b)</b>	<b>33,706</b>	<b>-</b>	<b>33,706</b>	<b>39,986</b>	<b>-</b>	<b>39,986</b>	<b>45,739</b>	<b>-</b>	<b>45,739</b>	<b>50,084</b>	<b>-</b>	<b>50,084</b>
<b>(a) Social Services (1 to 9)</b>	<b>13,164</b>	<b>-</b>	<b>13,164</b>	<b>13,529</b>	<b>-</b>	<b>13,529</b>	<b>16,309</b>	<b>-</b>	<b>16,309</b>	<b>17,711</b>	<b>-</b>	<b>17,711</b>
1. Education, Sports, Art and Culture	2,947	-	2,947	4,541	-	4,541	4,975	-	4,975	3,689	-	3,689
2. Medical and Public Health	341	-	341	480	-	480	892	-	892	333	-	333
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	6,359	-	6,359	6,463	-	6,463	6,849	-	6,849	8,555	-	8,555
5. Housing	2,366	-	2,366	1,313	-	1,313	2,000	-	2,000	2,665	-	2,665
6. Urban Development	955	-	955	494	-	494	1,447	-	1,447	1,886	-	1,886
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	117	-	117	13	-	13	21	-	21	213	-	213
8. Social Security and Welfare	79	-	79	225	-	225	125	-	125	370	-	370
9. Others *	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>20,542</b>	<b>-</b>	<b>20,542</b>	<b>26,457</b>	<b>-</b>	<b>26,457</b>	<b>29,430</b>	<b>-</b>	<b>29,430</b>	<b>32,373</b>	<b>-</b>	<b>32,373</b>
1. Agriculture and Allied Activities (i to xi)	395	-	395	751	-	751	731	-	731	491	-	491
(i) Crop Husbandry	41	-	41	100	-	100	100	-	100	161	-	161
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	39	-	39	177	-	177	177	-	177	64	-	64
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	10	-	10	20	-	20	20	-	20	24	-	24
(vi) Forestry and Wild Life	220	-	220	357	-	357	381	-	381	200	-	200
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	17	-	17	28	-	28	28	-	28	20	-	20
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	65	-	65	22	-	22	22	-	22	22	-	22
(xi) Others @	3	-	3	47	-	47	3	-	3	-	-	-
2. Rural Development	1,175	-	1,175	641	-	641	641	-	641	1,932	-	1,932
3. Special Area Programmes of which : Hill Areas	307	-	307	1,172	-	1,172	2,522	-	2,522	1,922	-	1,922
4. Major and Medium Irrigation and Flood Control	245	-	245	622	-	622	722	-	722	207	-	207
5. Energy	9,958	-	9,958	11,088	-	11,088	10,832	-	10,832	9,285	-	9,285
6. Industry and Minerals (i to iv)	680	-	680	264	-	264	797	-	797	610	-	610
(i) Village and Small Industries	34	-	34	225	-	225	355	-	355	500	-	500
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	36	-	36	10	-	10	10	-	10	10	-	10
(iv) Others #	610	-	610	29	-	29	432	-	432	100	-	100
7. Transport (i + ii)	7,174	-	7,174	9,975	-	9,975	10,657	-	10,657	14,116	-	14,116
(i) Roads and Bridges	5,959	-	5,959	9,022	-	9,022	10,271	-	10,271	11,049	-	11,049
(ii) Others **	1,215	-	1,215	953	-	953	386	-	386	3,067	-	3,067
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### SIKKIM

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	45	-	45
10. General Economic Services (i + ii)	608	-	608	1,944	-	1,944	2,528	-	2,528	3,765	-	3,765
(i) Tourism	608	-	608	1,944	-	1,944	2,528	-	2,528	3,765	-	3,765
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>1,649</b>	<b>-</b>	<b>1,649</b>	<b>1,645</b>	<b>-</b>	<b>1,645</b>	<b>2,105</b>	<b>-</b>	<b>2,105</b>	<b>1,753</b>	<b>-</b>	<b>1,753</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>4,375</b>	<b>4,375</b>	<b>-</b>	<b>3,017</b>	<b>3,017</b>	<b>-</b>	<b>3,017</b>	<b>3,017</b>	<b>-</b>	<b>2,713</b>	<b>2,713</b>
1. Market Loans	-	1,165	1,165	-	1,565	1,565	-	1,565	1,565	-	1,721	1,721
2. Loans from L.I.C.	-	227	227	-	275	275	-	275	275	-	379	379
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	2,780	2,780	-	966	966	-	966	966	-	81	81
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	10	10	-	18	18	-	18	18	-	98	98
8. Others	-	193	193	-	193	193	-	193	193	-	434	434
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	239	239
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>3,997</b>	<b>3,997</b>	<b>-</b>	<b>1,541</b>	<b>1,541</b>	<b>-</b>	<b>1,541</b>	<b>1,541</b>	<b>-</b>	<b>1,242</b>	<b>1,242</b>
1. State Plan Schemes	-	3,810	3,810	-	1,373	1,373	-	1,373	1,373	-	1,081	1,081
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	124	124	-	104	104	-	104	104	-	97	97
4. Non-Plan (i to ii)	-	8	8	-	9	9	-	9	9	-	9	9
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	8	8	-	9	9	-	9	9	-	9	9
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	55	55	-	55	55	-	55	55	-	55	55
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>62</b>	<b>7</b>	<b>69</b>	<b>5</b>	<b>15</b>	<b>20</b>	<b>5</b>	<b>15</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>20</b>
<b>1. Developmental Purposes (a + b)</b>	<b>62</b>	<b>7</b>	<b>69</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>-</b>	<b>10</b>	<b>10</b>
<b>(a) Social Services (1 to 7)</b>	<b>47</b>	<b>7</b>	<b>54</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	47	-	47	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	-	7	7	-	10	10	-	10	10	-	10	10
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>(b) Economic Services (1 to 10)</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	15	-	15	5	-	5	5	-	5	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### SIKKIM

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	-	-	-	5	5	-	5	5	-	10	10
(a) Government Servants (other than Housing)	-	-	-	-	5	5	-	5	5	-	10	10
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	94	94	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	4,535	4,535	-	4,358	4,358	-	4,640	4,640	-	4,641	4,641
1. State Provident Funds	-	4,490	4,490	-	4,300	4,300	-	4,600	4,600	-	4,600	4,600
2. Others	-	45	45	-	58	58	-	40	40	-	41	41
<b>VIII. Reserve Funds (1 to 4)</b>	-	2,932	2,932	-	2,312	2,312	-	2,897	2,897	-	3,505	3,505
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	1,100	1,100	-	1,100	1,100	-	1,100	1,100	-	1,173	1,173
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,832	1,832	-	1,212	1,212	-	1,797	1,797	-	2,332	2,332
<b>IX. Deposits and Advances (1 to 4)</b>	-	1,779	1,779	-	2,478	2,478	-	2,478	2,478	-	2,121	2,121
1. Civil Deposits	-	1,779	1,779	-	2,477	2,477	-	2,477	2,477	-	2,121	2,121
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	-	-	-	1	1	-	1	1	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	131,084	131,084	-	100,764	100,764	-	110,764	110,764	-	110,404	110,404
1. Suspense	-	223	223	-	9	9	-	9	9	-	236	236
2. Cash Balance Investment Accounts	-	56,064	56,064	-	30,000	30,000	-	40,000	40,000	-	30,000	30,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	74,797	74,797	-	70,755	70,755	-	70,755	70,755	-	80,168	80,168
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	41,711	41,711	-	37,985	37,985	-	37,985	37,985	-	49,158	49,158
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			-8,504			-34,096			-33,688			-31,131
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			16,891			28,974			19,894			24,768
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			8,387			-5,122			-13,794			-6,363
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			8,387			-5,122			-13,794			-6,363
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			2,223			-5,122			-13,794			-6,363
(a) Opening Balance			5,935			5,173			8,158			-5,636
(b) Closing Balance			8,158			51			-5,636			-11,999
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			6,164			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**TAMIL NADU**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>466,962</b>	<b>8,130,321</b>	<b>8,597,283</b>	<b>507,345</b>	<b>5,154,850</b>	<b>5,662,195</b>	<b>515,546</b>	<b>9,872,068</b>	<b>10,387,614</b>	<b>582,635</b>	<b>7,430,030</b>	<b>8,012,665</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>466,962</b>	<b>795,585</b>	<b>1,262,547</b>	<b>507,345</b>	<b>187,907</b>	<b>695,252</b>	<b>515,546</b>	<b>230,649</b>	<b>746,195</b>	<b>582,635</b>	<b>432,699</b>	<b>1,015,334</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>428,014</b>	<b>28,383</b>	<b>456,397</b>	<b>478,190</b>	<b>973</b>	<b>479,163</b>	<b>482,593</b>	<b>2,048</b>	<b>484,641</b>	<b>556,061</b>	<b>87,103</b>	<b>643,164</b>
<b>1. Developmental (a + b)</b>	<b>415,468</b>	<b>3,356</b>	<b>418,824</b>	<b>462,520</b>	<b>167</b>	<b>462,687</b>	<b>471,934</b>	<b>373</b>	<b>472,307</b>	<b>547,423</b>	<b>75,284</b>	<b>622,707</b>
<b>(a) Social Services (1 to 9)</b>	<b>242,590</b>	<b>2,357</b>	<b>244,947</b>	<b>137,449</b>	<b>193</b>	<b>137,642</b>	<b>123,197</b>	<b>400</b>	<b>123,597</b>	<b>124,240</b>	<b>311</b>	<b>124,551</b>
1. Education, Sports, Art and Culture	9,890	48	9,938	9,090	-	9,090	16,453	-	16,453	17,608	-	17,608
2. Medical and Public Health	4,779	-	4,779	27,849	-	27,849	24,328	-	24,328	18,206	-	18,206
3. Family Welfare	-	-	-	6,066	-	6,066	1,227	-	1,227	4,062	-	4,062
4. Water Supply and Sanitation	134,826	-	134,826	62,937	-	62,937	47,650	-	47,650	52,334	-	52,334
5. Housing	32,167	-	32,167	2,084	-	2,084	2,204	-	2,204	9,421	-	9,421
6. Urban Development	51,335	2,047	53,382	12,017	-	12,017	13,319	-	13,319	14,643	-	14,643
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	9,034	15	9,049	16,922	-	16,922	17,229	55	17,284	7,584	-	7,584
8. Social Security and Welfare	180	-	180	101	33	134	160	-	160	154	-	154
9. Others *	379	247	626	383	160	543	627	345	972	228	311	539
<b>(b) Economic Services (1 to 10)</b>	<b>172,878</b>	<b>999</b>	<b>173,877</b>	<b>325,071</b>	<b>-26</b>	<b>325,045</b>	<b>348,737</b>	<b>-27</b>	<b>348,710</b>	<b>423,183</b>	<b>74,973</b>	<b>498,156</b>
1. Agriculture and Allied Activities (i to xi)	8,984	1,002	9,986	17,556	-235	17,321	22,681	-235	22,446	22,485	74,765	97,250
(i) Crop Husbandry	238	1,233	1,471	-	-	-	3	-	3	134	-	134
(ii) Soil and Water Conservation	37	-	37	1,693	-	1,693	1,763	-	1,763	2,431	-	2,431
(iii) Animal Husbandry	15	-	15	18	-	18	1,682	-	1,682	4,741	-	4,741
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	183	-	183	402	-	402	2,770	-	2,770	523	-	523
(vi) Forestry and Wild Life	7,811	-	7,811	9,832	-	9,832	10,598	-	10,598	13,333	-	13,333
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	36	-	36
(ix) Agricultural Research and Education	191	-	191	203	-	203	203	-	203	203	-	203
(x) Co-operation	509	-231	278	5,408	-235	5,173	5,662	-235	5,427	634	74,765	75,399
(xi) Others @	-	-	-	-	-	-	-	-	-	450	-	450
2. Rural Development	40,446	-	40,446	48,209	-	48,209	65,153	-	65,153	84,167	-	84,167
3. Special Area Programmes of which : Hill Areas	1,336	-	1,336	2,364	1	2,365	2,363	-	2,363	3,334	-	3,334
4. Major and Medium Irrigation and Flood Control	27,760	-	27,760	45,026	-	45,026	35,967	-	35,967	52,271	-	52,271
5. Energy	8,500	-	8,500	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
6. Industry and Minerals (i to iv)	125	-	125	52	-	52	835	-	835	164	-	164
(i) Village and Small Industries	125	-	125	52	-	52	835	-	835	49	-	49
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-	-	-	-	-	-	-	-	-	115	-	115
7. Transport (i + ii)	84,241	-3	84,238	207,926	208	208,134	212,095	208	212,303	256,837	208	257,045
(i) Roads and Bridges	84,241	-3	84,238	207,926	208	208,134	210,795	208	211,003	245,887	208	246,095
(ii) Others **	-	-	-	-	-	-	1,300	-	1,300	10,950	-	10,950
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### TAMIL NADU

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	20	-	20	20	-	20
10. General Economic Services (i + ii)	1,486	-	1,486	1,438	-	1,438	7,123	-	7,123	1,405	-	1,405
(i) Tourism	1,476	-	1,476	1,438	-	1,438	1,023	-	1,023	1,405	-	1,405
(ii) Others @@	10	-	10	-	-	-	6,100	-	6,100	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>12,546</b>	<b>25,027</b>	<b>37,573</b>	<b>15,670</b>	<b>806</b>	<b>16,476</b>	<b>10,659</b>	<b>1,675</b>	<b>12,334</b>	<b>8,638</b>	<b>11,819</b>	<b>20,457</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>440,996</b>	<b>440,996</b>	-	<b>245,133</b>	<b>245,133</b>	-	<b>283,899</b>	<b>283,899</b>	-	<b>338,942</b>	<b>338,942</b>
1. Market Loans	-	35,068	35,068	-	40,352	40,352	-	40,660	40,660	-	44,469	44,469
2. Loans from L.I.C.	-	3,166	3,166	-	6,778	6,778	-	6,778	6,778	-	7,223	7,223
3. Loans from SBI and other Banks	-	754	754	-	-	-	-	1,371	1,371	-	1,478	1,478
4. Loans from NABARD	-	101,523	101,523	-	3,138	3,138	-	742	742	-	49,444	49,444
5. Loans from National Co-operative Development Corporation	-	7,355	7,355	-	1,627	1,627	-	2,213	2,213	-	1,518	1,518
6. WMA from RBI	-	154,195	154,195	-	100,000	100,000	-	149,145	149,145	-	100,000	100,000
7. Special Securities issued to NSSF	-	8,083	8,083	-	8,083	8,083	-	5,068	5,068	-	11,503	11,503
8. Others	-	130,852	130,852	-	85,155	85,155	-	77,922	77,922	-	123,307	123,307
of which : Land Compensation Bonds	-	9	9	-	-	-	-	-	-	-	28,311	28,311
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>411,520</b>	<b>411,520</b>	-	<b>33,501</b>	<b>33,501</b>	-	<b>30,221</b>	<b>30,221</b>	-	<b>30,550</b>	<b>30,550</b>
1. State Plan Schemes	-	408,243	408,243	-	30,855	30,855	-	28,900	28,900	-	29,213	29,213
of which: Advance release of Plan Assistance for Natural Calamities	-	65	65	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	123	123	-	124	124	-	123	123	-	124	124
3. Centrally Sponsored Schemes	-	608	608	-	642	642	-	646	646	-	661	661
4. Non-Plan (i to ii)	-	549	549	-	558	558	-	552	552	-	552	552
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	549	549	-	558	558	-	552	552	-	552	552
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	1,997	1,997	-	1,322	1,322	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>38,948</b>	<b>69,636</b>	<b>108,584</b>	<b>29,155</b>	<b>8,301</b>	<b>37,456</b>	<b>32,953</b>	<b>64,998</b>	<b>97,951</b>	<b>26,574</b>	<b>77,582</b>	<b>104,156</b>
<b>1. Developmental Purposes (a + b)</b>	<b>38,844</b>	<b>68,316</b>	<b>107,160</b>	<b>29,045</b>	<b>6,459</b>	<b>35,504</b>	<b>32,693</b>	<b>63,163</b>	<b>95,856</b>	<b>26,314</b>	<b>75,752</b>	<b>102,066</b>
<b>(a) Social Services (1 to 7)</b>	<b>20,527</b>	<b>1,860</b>	<b>22,387</b>	<b>17,225</b>	<b>6,459</b>	<b>23,684</b>	<b>24,525</b>	<b>16,704</b>	<b>41,229</b>	<b>13,417</b>	<b>6,110</b>	<b>19,527</b>
1. Education, Sports, Art and Culture	-	300	300	-	-	-	-	250	250	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	15,686	422	16,108	5,809	-	5,809	11,775	15,804	27,579	-	5,460	5,460
5. Housing	-	650	650	-	650	650	-	650	650	-	650	650
6. Government Servants (Housing)	4,841	-	4,841	10,200	-	10,200	10,200	-	10,200	10,200	-	10,200
7. Others	-	488	488	1,216	5,809	7,025	2,550	-	2,550	3,217	-	3,217
<b>(b) Economic Services (1 to 10)</b>	<b>18,317</b>	<b>66,456</b>	<b>84,773</b>	<b>11,820</b>	<b>-</b>	<b>11,820</b>	<b>8,168</b>	<b>46,459</b>	<b>54,627</b>	<b>12,897</b>	<b>69,642</b>	<b>82,539</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	30,000	30,000	-	-	-	-	30,000	30,000	-	30,000	30,000
4. Co-operation	7,332	23,934	31,266	97	-	97	424	1,054	1,478	168	27,000	27,168

**Appendix IV: Capital Expenditure of Individual States (Contd.)**

**TAMIL NADU**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	10,091	-	10,091	10,862	-	10,862	7,175	-	7,175	2,000	4,599	6,599
7. Village and Small Industries	-	7,844	7,844	40	-	40	219	3,687	3,906	25	-	25
8. Other Industries and Minerals	-	4,678	4,678	-	-	-	-	9,208	9,208	-	8,016	8,016
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	894	-	894	821	-	821	350	2,510	2,860	10,704	27	10,731
<b>2. Non-Developmental Purposes (a + b)</b>	<b>104</b>	<b>1,320</b>	<b>1,424</b>	<b>110</b>	<b>1,842</b>	<b>1,952</b>	<b>260</b>	<b>1,835</b>	<b>2,095</b>	<b>260</b>	<b>1,830</b>	<b>2,090</b>
(a) Government Servants (other than Housing)	53	1,320	1,373	50	1,842	1,892	200	1,834	2,034	200	1,829	2,029
(b) Miscellaneous	51	-	51	60	-	60	60	1	61	60	1	61
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>240,999</b>	<b>240,999</b>	-	<b>279,174</b>	<b>279,174</b>	-	<b>256,171</b>	<b>256,171</b>	-	<b>285,462</b>	<b>285,462</b>
1. State Provident Funds	-	237,791	237,791	-	275,941	275,941	-	250,937	250,937	-	279,999	279,999
2. Others	-	3,208	3,208	-	3,233	3,233	-	5,234	5,234	-	5,463	5,463
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>226,179</b>	<b>226,179</b>	-	<b>202,094</b>	<b>202,094</b>	-	<b>649,343</b>	<b>649,343</b>	-	<b>462,863</b>	<b>462,863</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	50,940	50,940	-	37,562	37,562	-	289,733	289,733	-	244,981	244,981
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	175,239	175,239	-	164,532	164,532	-	359,610	359,610	-	217,882	217,882
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>869,260</b>	<b>869,260</b>	-	<b>775,411</b>	<b>775,411</b>	-	<b>872,873</b>	<b>872,873</b>	-	<b>933,926</b>	<b>933,926</b>
1. Civil Deposits	-	612,850	612,850	-	516,583	516,583	-	579,116	579,116	-	615,139	615,139
2. Deposits of Local Funds	-	144,838	144,838	-	168,054	168,054	-	148,501	148,501	-	158,501	158,501
3. Civil Advances	-	5,754	5,754	-	6,097	6,097	-	5,749	5,749	-	5,757	5,757
4. Others	-	105,818	105,818	-	84,677	84,677	-	139,507	139,507	-	154,529	154,529
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>5,609,795</b>	<b>5,609,795</b>	-	<b>3,255,029</b>	<b>3,255,029</b>	-	<b>7,521,949</b>	<b>7,521,949</b>	-	<b>5,023,034</b>	<b>5,023,034</b>
1. Suspense	-	175,459	175,459	-	216,742	216,742	-	161,939	161,939	-	163,027	163,027
2. Cash Balance Investment Accounts	-	4,105,062	4,105,062	-	1,970,132	1,970,132	-	6,000,000	6,000,000	-	3,500,000	3,500,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	1,329,274	1,329,274	-	1,068,155	1,068,155	-	1,360,010	1,360,010	-	1,360,007	1,360,007
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>233,555</b>	<b>233,555</b>	-	<b>355,235</b>	<b>355,235</b>	-	<b>190,567</b>	<b>190,567</b>	-	<b>190,567</b>	<b>190,567</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>141,640</b>			<b>126,858</b>			<b>132,996</b>			<b>113,536</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-70,334</b>			<b>-140,401</b>			<b>-36,000</b>			<b>-112,923</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>71,306</b>			<b>-13,543</b>			<b>96,996</b>			<b>613</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>71,306</b>			<b>-13,543</b>			<b>96,996</b>			<b>613</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>21,342</b>			<b>-13,543</b>			<b>-30,998</b>			<b>613</b>
(a) Opening Balance			8,320			-12,498			29,661			-1,018
(b) Closing Balance			29,662			-26,041			-1,337			-405
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>29,476</b>			-			<b>88,849</b>			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>20,488</b>			-			<b>39,145</b>			-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### TRIPURA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>57,027</b>	<b>436,708</b>	<b>493,735</b>	<b>86,559</b>	<b>383,009</b>	<b>469,568</b>	<b>96,056</b>	<b>678,183</b>	<b>774,239</b>	<b>97,840</b>	<b>637,672</b>	<b>735,512</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>57,027</b>	<b>23,124</b>	<b>80,151</b>	<b>86,559</b>	<b>14,285</b>	<b>100,844</b>	<b>96,056</b>	<b>47,969</b>	<b>144,025</b>	<b>97,840</b>	<b>40,088</b>	<b>137,928</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>57,015</b>	<b>6,635</b>	<b>63,650</b>	<b>86,546</b>	<b>6,469</b>	<b>93,015</b>	<b>96,054</b>	<b>6,295</b>	<b>102,349</b>	<b>97,838</b>	<b>6,722</b>	<b>104,560</b>
<b>1. Developmental (a + b)</b>	<b>52,603</b>	<b>4,501</b>	<b>57,104</b>	<b>67,983</b>	<b>3,796</b>	<b>71,779</b>	<b>82,013</b>	<b>4,249</b>	<b>86,262</b>	<b>67,995</b>	<b>4,080</b>	<b>72,075</b>
<b>(a) Social Services (1 to 9)</b>	<b>21,446</b>	<b>11</b>	<b>21,457</b>	<b>32,805</b>	<b>320</b>	<b>33,124</b>	<b>32,092</b>	<b>222</b>	<b>32,314</b>	<b>25,955</b>	<b>330</b>	<b>26,285</b>
1. Education, Sports, Art and Culture	9,261	6	9,267	7,030	12	7,042	6,790	3	6,793	3,162	5	3,167
2. Medical and Public Health	1,048	5	1,053	9,187	308	9,494	8,177	219	8,396	8,744	325	9,069
3. Family Welfare	96	-	96	200	-	200	200	-	200	200	-	200
4. Water Supply and Sanitation	5,964	-	5,964	7,552	-	7,552	9,225	-	9,225	7,457	-	7,457
5. Housing	3,924	-	3,924	4,416	-	4,416	2,451	-	2,451	3,053	-	3,053
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	945	-	945	3,401	-	3,401	3,412	-	3,412	2,226	-	2,226
8. Social Security and Welfare	205	-	205	1,020	-	1,020	1,830	-	1,830	993	-	993
9. Others *	3	-	3	-	-	-	7	-	7	120	-	120
<b>(b) Economic Services (1 to 10)</b>	<b>31,157</b>	<b>4,490</b>	<b>35,647</b>	<b>35,179</b>	<b>3,476</b>	<b>38,655</b>	<b>49,921</b>	<b>4,027</b>	<b>53,948</b>	<b>42,040</b>	<b>3,750</b>	<b>45,790</b>
1. Agriculture and Allied Activities (i to xi)	2,029	471	2,500	5,187	10	5,197	4,218	50	4,268	3,278	500	3,778
(i) Crop Husbandry	404	-44	360	834	-	834	836	-	836	789	-	789
(ii) Soil and Water Conservation	336	-	336	350	-	350	352	-	352	380	-	380
(iii) Animal Husbandry	507	-	507	1,101	-	1,101	1,040	-	1,040	1,084	-	1,084
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	142	-	142
(v) Fisheries	5	-	5	318	-	318	276	-	276	112	-	112
(vi) Forestry and Wild Life	453	15	468	1,480	10	1,490	344	50	394	152	500	652
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	51	500	551	323	-	323	457	-	457	47	-	47
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	207	-	207	286	-	286	354	-	354	252	-	252
(xi) Others @	66	-	66	495	-	495	559	-	559	320	-	320
2. Rural Development	2,662	-	2,662	733	-	733	1,539	-	1,539	1,819	-	1,819
3. Special Area Programmes of which : Hill Areas	2,283	-	2,283	5,505	-	5,505	5,424	-	5,424	5,058	-	5,058
4. Major and Medium Irrigation and Flood Control	2,225	-	2,225	4,717	-	4,717	6,790	-	6,790	6,523	-	6,523
5. Energy	11,203	3,146	14,349	11,128	2,316	13,444	13,030	2,516	15,546	9,901	2,000	11,901
6. Industry and Minerals (i to iv)	982	-	982	982	-	982	1,051	-	1,051	1,086	-	1,086
(i) Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	982	-	982	982	-	982	1,051	-	1,051	1,086	-	1,086
7. Transport (i + ii)	9,284	873	10,157	6,439	1,150	7,589	16,771	1,461	18,232	13,814	1,250	15,064
(i) Roads and Bridges	9,245	-	9,245	6,291	-	6,291	16,373	-	16,373	13,713	-	13,713
(ii) Others **	39	873	912	148	1,150	1,298	398	1,461	1,859	101	1,250	1,351
8. Communications	3	-	3	4	-	4	4	-	4	4	-	4

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### TRIPURA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	27	–	27	2	–	2	31	–	31	30	–	30
10. General Economic Services (i + ii)	459	–	459	483	–	483	1,063	–	1,063	527	–	527
(i) Tourism	36	–	36	60	–	60	593	–	593	42	–	42
(ii) Others @@	423	–	423	423	–	423	470	–	470	485	–	485
<b>2. Non-Developmental (General Services)</b>	<b>4,412</b>	<b>2,134</b>	<b>6,546</b>	<b>18,563</b>	<b>2,673</b>	<b>21,236</b>	<b>14,041</b>	<b>2,046</b>	<b>16,087</b>	<b>29,843</b>	<b>2,642</b>	<b>32,485</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	–	<b>13,712</b>	<b>13,712</b>	–	<b>4,959</b>	<b>4,959</b>	–	<b>38,470</b>	<b>38,470</b>	–	<b>30,007</b>	<b>30,007</b>
1. Market Loans	–	1,792	1,792	–	1,792	1,792	–	1,792	1,792	–	1,971	1,971
2. Loans from L.I.C.	–	–	–	–	–	–	–	–	–	–	–	–
3. Loans from SBI and other Banks	–	–	–	–	–	–	–	–	–	–	–	–
4. Loans from NABARD	–	101	101	–	134	134	–	701	701	–	16	16
5. Loans from National Co-operative Development Corporation	–	22	22	–	17	17	–	17	17	–	13	13
6. WMA from RBI	–	8,613	8,613	–	–	–	–	–	–	–	–	–
7. Special Securities issued to NSSF	–	618	618	–	204	204	–	24,589	24,589	–	25,193	25,193
8. Others	–	2,566	2,566	–	2,812	2,812	–	11,371	11,371	–	2,814	2,814
<i>of which</i> : Land Compensation Bonds	–	–	–	–	–	–	–	–	–	–	–	–
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	–	<b>11,197</b>	<b>11,197</b>	–	<b>2,459</b>	<b>2,459</b>	–	<b>2,877</b>	<b>2,877</b>	–	<b>2,909</b>	<b>2,909</b>
1. State Plan Schemes	–	10,779	10,779	–	2,135	2,135	–	2,546	2,546	–	2,596	2,596
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–	–	–	–	–
2. Central Plan Schemes	–	6	6	–	5	5	–	5	5	–	4	4
3. Centrally Sponsored Schemes	–	97	97	–	104	104	–	102	102	–	83	83
4. Non-Plan (i to ii)	–	70	70	–	67	67	–	67	67	–	66	66
(i) Relief for Natural Calamities	–	–	–	–	–	–	–	–	–	–	–	–
(ii) Others	–	70	70	–	67	67	–	67	67	–	66	66
5. Ways and Means Advances from Centre	–	–	–	–	–	–	–	–	–	–	–	–
6. Loans for Special Schemes	–	117	117	–	110	110	–	119	119	–	122	122
7. Others	–	128	128	–	38	38	–	38	38	–	38	38
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>12</b>	<b>193</b>	<b>205</b>	<b>13</b>	<b>398</b>	<b>411</b>	<b>2</b>	<b>327</b>	<b>329</b>	<b>2</b>	<b>450</b>	<b>452</b>
<b>1. Developmental Purposes (a + b)</b>	<b>12</b>	<b>120</b>	<b>132</b>	<b>13</b>	<b>300</b>	<b>313</b>	<b>2</b>	<b>267</b>	<b>269</b>	<b>2</b>	<b>340</b>	<b>342</b>
<b>(a) Social Services (1 to 7)</b>	–	<b>120</b>	<b>120</b>	–	<b>300</b>	<b>300</b>	–	<b>267</b>	<b>267</b>	–	<b>340</b>	<b>340</b>
1. Education, Sports, Art and Culture	–	–	–	–	–	–	–	–	–	–	–	–
2. Medical and Public Health	–	–	–	–	–	–	–	–	–	–	–	–
3. Family Welfare	–	–	–	–	–	–	–	–	–	–	–	–
4. Water Supply and Sanitation	–	–	–	–	–	–	–	–	–	–	–	–
5. Housing	–	–	–	–	–	–	–	–	–	–	–	–
6. Government Servants (Housing)	–	120	120	–	300	300	–	267	267	–	340	340
7. Others	–	–	–	–	–	–	–	–	–	–	–	–
<b>(b) Economic Services (1 to 10)</b>	<b>12</b>	–	<b>12</b>	<b>13</b>	–	<b>13</b>	<b>2</b>	–	<b>2</b>	<b>2</b>	–	<b>2</b>
1. Crop Husbandry	–	–	–	–	–	–	–	–	–	–	–	–
2. Soil and Water Conservation	–	–	–	–	–	–	–	–	–	–	–	–
3. Food Storage and Warehousing	–	–	–	–	–	–	–	–	–	–	–	–
4. Co-operation	12	–	12	13	–	13	2	–	2	2	–	2



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### TRIPURA

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	-	-	-	-	-	-	-	-	-	-	-	-
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	73	73	-	98	98	-	60	60	-	110	110
(a) Government Servants (other than Housing)	-	73	73	-	98	98	-	60	60	-	110	110
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	28,136	28,136	-	31,589	31,589	-	32,184	32,184	-	33,454	33,454
1. State Provident Funds	-	27,674	27,674	-	30,066	30,066	-	31,734	31,734	-	33,000	33,000
2. Others	-	462	462	-	1,523	1,523	-	450	450	-	454	454
<b>VIII. Reserve Funds (1 to 4)</b>	-	502	502	-	1,000	1,000	-	1,000	1,000	-	1,100	1,100
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	502	502	-	1,000	1,000	-	1,000	1,000	-	1,100	1,100
<b>IX. Deposits and Advances (1 to 4)</b>	-	22,424	22,424	-	20,100	20,100	-	33,500	33,500	-	35,000	35,000
1. Civil Deposits	-	21,089	21,089	-	18,000	18,000	-	21,000	21,000	-	23,000	23,000
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	1,335	1,335	-	2,100	2,100	-	12,500	12,500	-	12,000	12,000
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	292,317	292,317	-	246,025	246,025	-	513,526	513,526	-	483,025	483,025
1. Suspense	-	-2,411	-2,411	-	6,000	6,000	-	3,500	3,500	-	3,000	3,000
2. Cash Balance Investment Accounts	-	294,515	294,515	-	240,000	240,000	-	510,000	510,000	-	480,000	480,000
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	213	213	-	25	25	-	26	26	-	25	25
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	61,591	61,591	-	70,010	70,010	-	50,005	50,005	-	45,005	45,005
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			-5,170			-60,119			-70,069			-66,260
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			39,427			31,417			51,510			44,116
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			34,257			-28,702			-18,559			-22,144
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			34,257			-28,702			-18,559			-22,144
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			5,405			-28,702			-21,129			-22,144
(a) Opening Balance			-9,642			25,131			25,131			20,000
(b) Closing Balance			-4,237			-3,571			4,002			-2,144
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			28,852			-			2,570			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

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Appendix

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**UTTARANCHAL**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>120,745</b>	<b>2,556,884</b>	<b>2,677,629</b>	<b>175,208</b>	<b>738,539</b>	<b>913,747</b>	<b>196,840</b>	<b>740,182</b>	<b>937,022</b>	<b>270,897</b>	<b>1,081,767</b>	<b>1,352,664</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>120,745</b>	<b>12,275</b>	<b>133,020</b>	<b>175,208</b>	<b>21,591</b>	<b>196,799</b>	<b>196,840</b>	<b>23,297</b>	<b>220,137</b>	<b>270,897</b>	<b>32,025</b>	<b>302,922</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>107,043</b>	<b>5,693</b>	<b>112,736</b>	<b>159,163</b>	<b>7,246</b>	<b>166,409</b>	<b>180,795</b>	<b>8,952</b>	<b>189,747</b>	<b>239,870</b>	<b>13,700</b>	<b>253,570</b>
<b>1. Developmental (a + b)</b>	<b>96,250</b>	<b>2,617</b>	<b>98,867</b>	<b>139,773</b>	<b>1,170</b>	<b>140,943</b>	<b>171,275</b>	<b>1,970</b>	<b>173,245</b>	<b>223,487</b>	<b>1,050</b>	<b>224,537</b>
<b>(a) Social Services (1 to 9)</b>	<b>15,643</b>	<b>684</b>	<b>16,327</b>	<b>22,969</b>	<b>1,050</b>	<b>24,019</b>	<b>24,794</b>	<b>1,050</b>	<b>25,844</b>	<b>45,931</b>	<b>1,050</b>	<b>46,981</b>
1. Education, Sports, Art and Culture	4,501	-	4,501	5,512	-	5,512	7,034	-	7,034	16,963	-	16,963
2. Medical and Public Health	5,051	-	5,051	7,438	-	7,438	7,588	-	7,588	13,278	-	13,278
3. Family Welfare	-	-	-	-	-	-	-	-	-	2,815	-	2,815
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	1,224	684	1,908	2,615	1,050	3,665	2,731	1,050	3,781	4,364	1,050	5,414
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	3,383	-	3,383	6,069	-	6,069	6,091	-	6,091	7,266	-	7,266
8. Social Security and Welfare	962	-	962	860	-	860	875	-	875	335	-	335
9. Others *	522	-	522	475	-	475	475	-	475	910	-	910
<b>(b) Economic Services (1 to 10)</b>	<b>80,607</b>	<b>1,933</b>	<b>82,540</b>	<b>116,804</b>	<b>120</b>	<b>116,924</b>	<b>146,481</b>	<b>920</b>	<b>147,401</b>	<b>177,556</b>	-	<b>177,556</b>
1. Agriculture and Allied Activities (i to xi)	2,472	1,933	4,405	12,314	120	12,434	13,073	120	13,193	15,941	-	15,941
(i) Crop Husbandry	-30	131	101	70	120	190	70	120	190	761	-	761
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	59	-	59	299	-	299	701	-	701	1,405	-	1,405
(iv) Dairy Development	496	-	496	324	-	324	431	-	431	388	-	388
(v) Fisheries	69	-	69	50	-	50	50	-	50	437	-	437
(vi) Forestry and Wild Life	321	-	321	10,500	-	10,500	10,750	-	10,750	11,450	-	11,450
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	58	1,802	1,860	71	-	71	71	-	71	500	-	500
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	1,499	-	1,499	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	3,636	-	3,636	3,625	-	3,625	3,936	-	3,936	8,250	-	8,250
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	11,236	-	11,236	13,187	-	13,187	22,649	800	23,449	37,370	-	37,370
5. Energy	16,661	-	16,661	20,500	-	20,500	20,500	-	20,500	33,890	-	33,890
6. Industry and Minerals (i to iv)	9,284	-	9,284	21,261	-	21,261	25,461	-	25,461	14,455	-	14,455
(i) Village and Small Industries	54	-	54	340	-	340	340	-	340	360	-	360
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	9,230	-	9,230	20,921	-	20,921	25,121	-	25,121	14,095	-	14,095
7. Transport (i + ii)	33,829	-	33,829	42,053	-	42,053	55,998	-	55,998	60,475	-	60,475
(i) Roads and Bridges	29,761	-	29,761	38,453	-	38,453	48,253	-	48,253	54,300	-	54,300
(ii) Others **	4,068	-	4,068	3,600	-	3,600	7,745	-	7,745	6,175	-	6,175
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### UTTARANCHAL

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	3,489	-	3,489	3,864	-	3,864	4,864	-	4,864	7,175	-	7,175
(i) Tourism	3,489	-	3,489	3,864	-	3,864	4,864	-	4,864	7,175	-	7,175
(ii) Others @@	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>10,793</b>	<b>3,076</b>	<b>13,869</b>	<b>19,390</b>	<b>6,076</b>	<b>25,466</b>	<b>9,520</b>	<b>6,982</b>	<b>16,502</b>	<b>16,383</b>	<b>12,650</b>	<b>29,033</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>85,266</b>	<b>85,266</b>	-	<b>40,549</b>	<b>40,549</b>	-	<b>40,549</b>	<b>40,549</b>	-	<b>43,957</b>	<b>43,957</b>
1. Market Loans	-	-	-	-	5,519	5,519	-	5,519	5,519	-	8,099	8,099
2. Loans from L.I.C.	-	-	-	-	-	-	-	-	-	-	-	-
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	-	-	-	4,220	4,220	-	4,220	4,220	-	4,400	4,400
5. Loans from National Co-operative Development Corporation	-	-	-	-	800	800	-	800	800	-	1,000	1,000
6. WMA from RBI	-	85,266	85,266	-	30,000	30,000	-	30,000	30,000	-	30,000	30,000
7. Special Securities issued to NSSF	-	-	-	-	-	-	-	-	-	-	400	400
8. Others	-	-	-	-	10	10	-	10	10	-	58	58
of which : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>2,184</b>	<b>2,184</b>	-	<b>2,291</b>	<b>2,291</b>	-	<b>2,291</b>	<b>2,291</b>	-	<b>2,813</b>	<b>2,813</b>
1. State Plan Schemes	-	1,306	1,306	-	1,500	1,500	-	1,500	1,500	-	2,620	2,620
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	1	1	-	1	1	-	1	1	-	1	1
3. Centrally Sponsored Schemes	-	96	96	-	122	122	-	122	122	-	122	122
4. Non-Plan (i to ii)	-	68	68	-	68	68	-	68	68	-	70	70
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	68	68	-	68	68	-	68	68	-	70	70
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	713	713	-	600	600	-	600	600	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>13,702</b>	<b>4,399</b>	<b>18,101</b>	<b>16,045</b>	<b>1,505</b>	<b>17,550</b>	<b>16,045</b>	<b>1,505</b>	<b>17,550</b>	<b>31,027</b>	<b>1,555</b>	<b>32,582</b>
<b>1. Developmental Purposes (a + b)</b>	<b>13,702</b>	<b>4,345</b>	<b>18,047</b>	<b>16,045</b>	<b>1,160</b>	<b>17,205</b>	<b>16,045</b>	<b>1,160</b>	<b>17,205</b>	<b>31,027</b>	<b>1,190</b>	<b>32,217</b>
<b>(a) Social Services (1 to 7)</b>	<b>689</b>	<b>761</b>	<b>1,450</b>	<b>300</b>	<b>1,160</b>	<b>1,460</b>	<b>300</b>	<b>1,160</b>	<b>1,460</b>	<b>5,400</b>	<b>1,190</b>	<b>6,590</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	189	-	189	300	-	300	300	-	300	400	-	400
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	-	761	761	-	1,040	1,040	-	1,040	1,040	-	1,040	1,040
7. Others	500	-	500	-	120	120	-	120	120	5,000	150	5,150
<b>(b) Economic Services (1 to 10)</b>	<b>13,013</b>	<b>3,584</b>	<b>16,597</b>	<b>15,745</b>	-	<b>15,745</b>	<b>15,745</b>	-	<b>15,745</b>	<b>25,627</b>	-	<b>25,627</b>
1. Crop Husbandry	535	3,584	4,119	35	-	35	35	-	35	35	-	35
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	167	-	167	501	-	501	501	-	501	501	-	501

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### UTTARANCHAL

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	12,311	-	12,311	15,209	-	15,209	15,209	-	15,209	25,091	-	25,091
7. Village and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-
8. Other Industries and Minerals	-	-	-	-	-	-	-	-	-	-	-	-
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>54</b>	<b>54</b>	-	<b>345</b>	<b>345</b>	-	<b>345</b>	<b>345</b>	-	<b>365</b>	<b>365</b>
(a) Government Servants (other than Housing)	-	51	51	-	270	270	-	270	270	-	290	290
(b) Miscellaneous	-	3	3	-	75	75	-	75	75	-	75	75
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>1,623</b>	<b>1,623</b>	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>18,725</b>	<b>18,725</b>	-	<b>19,819</b>	<b>19,819</b>	-	<b>19,819</b>	<b>19,819</b>	-	<b>28,233</b>	<b>28,233</b>
1. State Provident Funds	-	18,050	18,050	-	19,241	19,241	-	19,241	19,241	-	27,389	27,389
2. Others	-	675	675	-	578	578	-	578	578	-	844	844
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>25,756</b>	<b>25,756</b>	-	-	-	-	<b>1,000</b>	<b>1,000</b>	-	<b>17,500</b>	<b>17,500</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	9,500	9,500	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	16,256	16,256	-	-	-	-	1,000	1,000	-	17,500	17,500
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>168,184</b>	<b>168,184</b>	-	<b>108,303</b>	<b>108,303</b>	-	<b>107,240</b>	<b>107,240</b>	-	<b>158,121</b>	<b>158,121</b>
1. Civil Deposits	-	103,095	103,095	-	43,228	43,228	-	44,228	44,228	-	63,113	63,113
2. Deposits of Local Funds	-	56,288	56,288	-	65,075	65,075	-	63,012	63,012	-	95,008	95,008
3. Civil Advances	-	8,801	8,801	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>2,077,388</b>	<b>2,077,388</b>	-	<b>420,776</b>	<b>420,776</b>	-	<b>420,776</b>	<b>420,776</b>	-	<b>614,334</b>	<b>614,334</b>
1. Suspense	-	-15,006	-15,006	-	13,776	13,776	-	13,776	13,776	-	20,114	20,114
2. Cash Balance Investment Accounts	-	292,667	292,667	-	-	-	-	-	-	-	-	-
3. Deposits with RBI	-	1,369,218	1,369,218	-	-	-	-	-	-	-	-	-
4. Others	-	430,509	430,509	-	407,000	407,000	-	407,000	407,000	-	594,220	594,220
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>167,667</b>	<b>167,667</b>	-	<b>138,050</b>	<b>138,050</b>	-	<b>138,050</b>	<b>138,050</b>	-	<b>201,553</b>	<b>201,553</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>90,052</b>			<b>32,579</b>			<b>33,133</b>			<b>-27,575</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-95,014</b>			<b>-43,360</b>			<b>-42,341</b>			<b>-15,571</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>-4,962</b>			<b>-10,781</b>			<b>-9,208</b>			<b>-43,146</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>-4,962</b>			<b>-10,781</b>			<b>-9,208</b>			<b>-43,146</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>6,183</b>			<b>-10,781</b>			<b>-9,208</b>			<b>-43,146</b>
(a) Opening Balance			-6,928			-32,927			-2,033			-11,042
(b) Closing Balance			-745			-43,708			-11,241			-54,188
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-7,667</b>			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>-3,478</b>			-			-			-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### UTTAR PRADESH

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>510,642</b>	<b>16,251,813</b>	<b>16,762,455</b>	<b>777,393</b>	<b>5,322,365</b>	<b>6,099,758</b>	<b>982,201</b>	<b>5,382,343</b>	<b>6,364,544</b>	<b>1,284,542</b>	<b>5,486,710</b>	<b>6,771,252</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>510,642</b>	<b>940,760</b>	<b>1,451,402</b>	<b>777,393</b>	<b>255,019</b>	<b>1,032,412</b>	<b>982,201</b>	<b>237,495</b>	<b>1,219,696</b>	<b>1,284,542</b>	<b>348,331</b>	<b>1,632,873</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>461,872</b>	<b>103,461</b>	<b>565,333</b>	<b>741,319</b>	<b>48,471</b>	<b>789,790</b>	<b>923,269</b>	<b>48,526</b>	<b>971,795</b>	<b>1,227,152</b>	<b>116,569</b>	<b>1,343,721</b>
<b>1. Developmental (a + b)</b>	<b>440,236</b>	<b>99,554</b>	<b>539,790</b>	<b>712,773</b>	<b>45,653</b>	<b>758,426</b>	<b>878,900</b>	<b>42,980</b>	<b>921,880</b>	<b>1,202,331</b>	<b>81,262</b>	<b>1,283,593</b>
<b>(a) Social Services (1 to 9)</b>	<b>48,570</b>	<b>1,052</b>	<b>49,622</b>	<b>81,950</b>	<b>1,149</b>	<b>83,099</b>	<b>113,648</b>	<b>1,483</b>	<b>115,131</b>	<b>195,659</b>	<b>2,176</b>	<b>197,835</b>
1. Education, Sports, Art and Culture	10,662	-	10,662	11,876	-	11,876	33,935	-	33,935	21,254	35	21,289
2. Medical and Public Health	21,360	404	21,764	43,885	-	43,885	49,729	-	49,729	138,031	1,104	139,135
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	9,947	-	9,947	14,953	-	14,953	16,577	-	16,577	18,553	-	18,553
5. Housing	2,202	628	2,830	1,799	450	2,249	3,379	784	4,163	7,434	974	8,408
6. Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	3,450	-	3,450	8,721	-	8,721	8,771	-	8,771	5,592	-	5,592
8. Social Security and Welfare	450	-	450	329	-	329	551	-	551	652	6	658
9. Others *	499	20	519	387	699	1,086	706	699	1,405	4,143	57	4,200
<b>(b) Economic Services (1 to 10)</b>	<b>391,666</b>	<b>98,502</b>	<b>490,168</b>	<b>630,823</b>	<b>44,504</b>	<b>675,327</b>	<b>765,252</b>	<b>41,497</b>	<b>806,749</b>	<b>1,006,672</b>	<b>79,086</b>	<b>1,085,758</b>
1. Agriculture and Allied Activities (i to xi)	7,709	87,724	95,433	15,294	21,265	36,559	21,220	1	21,221	36,223	87	36,310
(i) Crop Husbandry	-81	454	373	3,166	-	3,166	384	-	384	9,978	-	9,978
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	684	-	684	3,031	-	3,031	3,342	-	3,342	5,601	86	5,687
(iv) Dairy Development	144	-	144	-	-	-	-	-	-	-	-	-
(v) Fisheries	-	-	-	-	-	-	-	-	-	-	-	-
(vi) Forestry and Wild Life	5,371	-	5,371	7,065	-	7,065	15,017	-	15,017	16,915	-	16,915
(vii) Plantations	491	-	491	509	-	509	509	-	509	470	-	470
(viii) Food Storage and Warehousing	-	87,270	87,270	-	21,265	21,265	-	1	1	-	1	1
(ix) Agricultural Research and Education	715	-	715	1,268	-	1,268	1,275	-	1,275	3,109	-	3,109
(x) Co-operation	385	-	385	255	-	255	693	-	693	150	-	150
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	50,864	-	50,864	63,800	-	63,800	65,103	-	65,103	56,151	-	56,151
3. Special Area Programmes of which : Hill Areas	31,919	-	31,919	57,200	-	57,200	60,200	-	60,200	59,950	15,000	74,950
4. Major and Medium Irrigation and Flood Control	87,866	-	87,866	184,536	-	184,536	171,408	-	171,408	236,688	-	236,688
5. Energy	104,618	-	104,618	70,664	-	70,664	128,197	-	128,197	283,966	28,075	312,041
6. Industry and Minerals (i to iv)	-1,067	28	-1,039	508	-	508	2,084	-	2,084	952	-	952
(i) Village and Small Industries	-1,067	-34	-1,101	-	-	-	100	-	100	100	-	100
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	62	62	40	-	40	40	-	40	30	-	30
(iv) Others #	-	-	-	468	-	468	1,944	-	1,944	822	-	822
7. Transport (i + ii)	108,255	10,961	119,216	238,092	23,250	261,342	310,058	41,496	351,554	324,679	35,924	360,603
(i) Roads and Bridges	104,434	10,961	115,395	234,242	23,250	257,492	306,208	41,496	347,704	318,128	35,924	354,052
(ii) Others **	3,821	-	3,821	3,850	-	3,850	3,850	-	3,850	6,551	-	6,551
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### UTTAR PRADESH

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-254	-254	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	1,502	43	1,545	729	-11	718	6,982	-	6,982	8,063	-	8,063
(i) Tourism	1,502	-	1,502	729	-	729	6,982	-	6,982	8,063	-	8,063
(ii) Others @@	-	43	43	-	-11	-11	-	-	-	-	-	-
<b>2. Non-Developmental (General Services)</b>	<b>21,636</b>	<b>3,907</b>	<b>25,543</b>	<b>28,546</b>	<b>2,818</b>	<b>31,364</b>	<b>44,369</b>	<b>5,546</b>	<b>49,915</b>	<b>24,821</b>	<b>35,307</b>	<b>60,128</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>2,736,676</b>	<b>2,736,676</b>	-	<b>1,137,293</b>	<b>1,137,293</b>	-	<b>1,187,295</b>	<b>1,187,295</b>	-	<b>1,241,571</b>	<b>1,241,571</b>
1. Market Loans	-	157,478	157,478	-	44	44	-	26	26	-	26	26
2. Loans from L.I.C.	-	722	722	-	722	722	-	722	722	-	692	692
3. Loans from SBI and other Banks	-	92,500	92,500	-	90,000	90,000	-	140,000	140,000	-	150,000	150,000
4. Loans from NABARD	-	31,253	31,253	-	28,533	28,533	-	28,533	28,533	-	25,844	25,844
5. Loans from National Co-operative Development Corporation	-	5,897	5,897	-	711	711	-	731	731	-	341	341
6. WMA from RBI	-	2,022,552	2,022,552	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000
7. Special Securities issued to NSSF	-	423,867	423,867	-	15,459	15,459	-	15,459	15,459	-	34,039	34,039
8. Others	-	2,407	2,407	-	1,824	1,824	-	1,824	1,824	-	30,629	30,629
of which : Land Compensation Bonds	-	1	1	-	11	11	-	11	11	-	11	11
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>201,545</b>	<b>201,545</b>	-	<b>136,056</b>	<b>136,056</b>	-	<b>118,157</b>	<b>118,157</b>	-	<b>119,041</b>	<b>119,041</b>
1. State Plan Schemes	-	185,471	185,471	-	124,021	124,021	-	115,251	115,251	-	116,251	116,251
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	12	12	-	12	12	-	12	12	-	11	11
3. Centrally Sponsored Schemes	-	1,823	1,823	-	2,421	2,421	-	2,110	2,110	-	2,003	2,003
4. Non-Plan (i to ii)	-	786	786	-	776	776	-	784	784	-	776	776
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	786	786	-	776	776	-	784	784	-	776	776
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	13,453	13,453	-	8,826	8,826	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>48,770</b>	<b>14,129</b>	<b>62,899</b>	<b>36,074</b>	<b>23,197</b>	<b>59,271</b>	<b>58,932</b>	<b>23,517</b>	<b>82,449</b>	<b>57,390</b>	<b>21,151</b>	<b>78,541</b>
<b>1. Developmental Purposes (a + b)</b>	<b>48,769</b>	<b>13,937</b>	<b>62,706</b>	<b>36,074</b>	<b>22,397</b>	<b>58,471</b>	<b>58,932</b>	<b>22,937</b>	<b>81,869</b>	<b>57,390</b>	<b>20,569</b>	<b>77,959</b>
<b>(a) Social Services ( 1 to 7)</b>	<b>13,394</b>	<b>5,060</b>	<b>18,454</b>	<b>16,712</b>	<b>12,396</b>	<b>29,108</b>	<b>32,253</b>	<b>12,246</b>	<b>44,499</b>	<b>35,316</b>	<b>12,718</b>	<b>48,034</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	791	-	791	791	-	791
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	12,881	-	12,881	6,300	-	6,300	20,000	-	20,000	14,000	-	14,000
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	2	1,744	1,746	-	2,396	2,396	-	2,246	2,246	-	2,718	2,718
7. Others	511	3,316	3,827	10,412	10,000	20,412	11,462	10,000	21,462	20,525	10,000	30,525
<b>(b) Economic Services (1 to 10)</b>	<b>35,375</b>	<b>8,877</b>	<b>44,252</b>	<b>19,362</b>	<b>10,001</b>	<b>29,363</b>	<b>26,679</b>	<b>10,691</b>	<b>37,370</b>	<b>22,074</b>	<b>7,851</b>	<b>29,925</b>
1. Crop Husbandry	-	-	-	-	2,000	2,000	-	2,000	2,000	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	541	-	541	206	-	206	2,048	-	2,048	6,339	-	6,339

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### UTTAR PRADESH

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	28,834	-	28,834	9,091	-	9,091	9,091	-	9,091	-	-	-
7. Village and Small Industries	-	416	416	40	1	41	246	501	747	-	301	301
8. Other Industries and Minerals	-	6,651	6,651	125	8,000	8,125	2,894	8,000	10,894	2,029	7,500	9,529
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	6,000	1,810	7,810	9,900	-	9,900	12,400	190	12,590	13,706	50	13,756
<b>2. Non-Developmental Purposes (a + b)</b>	<b>1</b>	<b>192</b>	<b>193</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>580</b>	<b>580</b>	<b>-</b>	<b>582</b>	<b>582</b>
(a) Government Servants (other than Housing)	1	192	193	-	800	800	-	580	580	-	582	582
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</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>VI. Contingency Fund</b>	<b>-</b>	<b>4,331</b>	<b>4,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,500</b>	<b>27,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	<b>-</b>	<b>141,572</b>	<b>141,572</b>	<b>-</b>	<b>231,052</b>	<b>231,052</b>	<b>-</b>	<b>231,052</b>	<b>231,052</b>	<b>-</b>	<b>233,647</b>	<b>233,647</b>
1. State Provident Funds	-	135,268	135,268	-	225,764	225,764	-	225,764	225,764	-	228,359	228,359
2. Others	-	6,304	6,304	-	5,288	5,288	-	5,288	5,288	-	5,288	5,288
<b>VIII. Reserve Funds (1 to 4)</b>	<b>-</b>	<b>45,895</b>	<b>45,895</b>	<b>-</b>	<b>131,200</b>	<b>131,200</b>	<b>-</b>	<b>131,200</b>	<b>131,200</b>	<b>-</b>	<b>141,564</b>	<b>141,564</b>
1. Depreciation/Renewal Reserve Funds	-	100	100	-	100	100	-	100	100	-	3,000	3,000
2. Sinking Funds	-	-	-	-	103,404	103,404	-	103,404	103,404	-	97,927	97,927
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	45,795	45,795	-	27,696	27,696	-	27,696	27,696	-	40,637	40,637
<b>IX. Deposits and Advances (1 to 4)</b>	<b>-</b>	<b>1,260,084</b>	<b>1,260,084</b>	<b>-</b>	<b>523,915</b>	<b>523,915</b>	<b>-</b>	<b>523,915</b>	<b>523,915</b>	<b>-</b>	<b>525,965</b>	<b>525,965</b>
1. Civil Deposits	-	360,350	360,350	-	259,160	259,160	-	259,160	259,160	-	259,710	259,710
2. Deposits of Local Funds	-	484,092	484,092	-	264,755	264,755	-	264,755	264,755	-	266,255	266,255
3. Civil Advances	-	9,225	9,225	-	-	-	-	-	-	-	-	-
4. Others	-	406,417	406,417	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	<b>-</b>	<b>11,244,012</b>	<b>11,244,012</b>	<b>-</b>	<b>2,841,179</b>	<b>2,841,179</b>	<b>-</b>	<b>2,841,179</b>	<b>2,841,179</b>	<b>-</b>	<b>2,835,701</b>	<b>2,835,701</b>
1. Suspense	-	-821,153	-821,153	-	75,015	75,015	-	75,015	75,015	-	75,015	75,015
2. Cash Balance Investment Accounts	-	406,155	406,155	-	-	-	-	-	-	-	-	-
3. Deposits with RBI	-	8,754,360	8,754,360	-	-	-	-	-	-	-	-	-
4. Others	-	2,904,650	2,904,650	-	2,766,164	2,766,164	-	2,766,164	2,766,164	-	2,760,686	2,760,686
<b>XI. Appropriation to Contingency Fund</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>XII. Remittances</b>	<b>-</b>	<b>500,107</b>	<b>500,107</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>251,500</b>	<b>251,500</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>726,046</b>			<b>594,169</b>			<b>265,431</b>			<b>-98,397</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-699,297</b>			<b>-540,347</b>			<b>-313,201</b>			<b>112,317</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>26,749</b>			<b>53,822</b>			<b>-47,770</b>			<b>13,920</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>26,749</b>			<b>53,822</b>			<b>-47,770</b>			<b>13,920</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>53,250</b>			<b>53,822</b>			<b>-47,770</b>			<b>13,920</b>
(a) Opening Balance			-63,010			-121,238			-2,548			-50,317
(b) Closing Balance			-9,760			-67,416			-50,318			-36,397
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>-23,953</b>			<b>-</b>			<b>-</b>			<b>-</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>-2,548</b>			<b>-</b>			<b>-</b>			<b>-</b>

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### WEST BENGAL

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>180,035</b>	<b>9,969,045</b>	<b>10,149,080</b>	<b>357,311</b>	<b>7,751,777</b>	<b>8,109,088</b>	<b>304,379</b>	<b>8,342,907</b>	<b>8,647,286</b>	<b>367,664</b>	<b>8,185,576</b>	<b>8,553,240</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>180,035</b>	<b>354,728</b>	<b>534,763</b>	<b>357,311</b>	<b>350,682</b>	<b>707,993</b>	<b>304,379</b>	<b>707,055</b>	<b>1,011,434</b>	<b>367,664</b>	<b>394,903</b>	<b>762,567</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>82,671</b>	<b>100,781</b>	<b>183,452</b>	<b>152,110</b>	<b>17,162</b>	<b>169,272</b>	<b>167,248</b>	<b>17,126</b>	<b>184,374</b>	<b>200,726</b>	<b>3,501</b>	<b>204,227</b>
<b>1. Developmental (a + b)</b>	<b>80,612</b>	<b>100,396</b>	<b>181,008</b>	<b>147,360</b>	<b>16,171</b>	<b>163,531</b>	<b>162,421</b>	<b>16,135</b>	<b>178,556</b>	<b>192,320</b>	<b>2,466</b>	<b>194,786</b>
<b>(a) Social Services (1 to 9)</b>	<b>14,248</b>	<b>727</b>	<b>14,975</b>	<b>44,980</b>	<b>125</b>	<b>45,105</b>	<b>44,859</b>	<b>42</b>	<b>44,901</b>	<b>66,891</b>	<b>42</b>	<b>66,933</b>
1. Education, Sports, Art and Culture	642	-	642	1,250	-	1,250	1,065	-	1,065	2,197	-	2,197
2. Medical and Public Health	6,360	-	6,360	18,657	-	18,657	14,532	-	14,532	16,938	-	16,938
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	3,527	-	3,527	18,219	-	18,219	21,880	-	21,880	37,552	-	37,552
5. Housing	1,116	681	1,797	2,301	116	2,417	1,852	31	1,883	3,444	32	3,476
6. Urban Development	196	-	196	534	-	534	500	-	500	891	-	891
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	769	-	769	1,090	-	1,090	1,263	-	1,263	1,196	-	1,196
8. Social Security and Welfare	1,397	46	1,443	2,538	9	2,547	2,661	11	2,672	3,097	10	3,107
9. Others *	241	-	241	391	-	391	1,106	-	1,106	1,576	-	1,576
<b>(b) Economic Services (1 to 10)</b>	<b>66,364</b>	<b>99,669</b>	<b>166,033</b>	<b>102,380</b>	<b>16,046</b>	<b>118,426</b>	<b>117,562</b>	<b>16,093</b>	<b>133,655</b>	<b>125,429</b>	<b>2,424</b>	<b>127,853</b>
1. Agriculture and Allied Activities (i to xi)	1,763	-	1,763	5,589	900	6,489	4,915	900	5,815	6,674	900	7,574
(i) Crop Husbandry	18	-	18	1,075	-	1,075	569	-	569	1,230	-	1,230
(ii) Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Animal Husbandry	25	-	25	265	-	265	65	-	65	139	-	139
(iv) Dairy Development	46	-	46	239	-	239	427	-	427	641	-	641
(v) Fisheries	1,124	-	1,124	1,415	-	1,415	1,415	-	1,415	1,915	-	1,915
(vi) Forestry and Wild Life	238	-	238	1,500	-	1,500	800	-	800	1,500	-	1,500
(vii) Plantations	120	-	120	120	-	120	91	-	91	152	-	152
(viii) Food Storage and Warehousing	12	-	12	95	900	995	46	900	946	186	900	1,086
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	-127	-	-127	140	-	140	762	-	762	141	-	141
(xi) Others @	307	-	307	740	-	740	740	-	740	770	-	770
2. Rural Development	3	-	3	5	-	5	5	-	5	5	-	5
3. Special Area Programmes of which : Hill Areas	4,941	-	4,941	5,228	-	5,228	7,197	-	7,197	6,736	-	6,736
80	-	-	80	80	-	80	80	-	80	88	-	88
4. Major and Medium Irrigation and Flood Control	16,321	41	16,362	29,709	52	29,761	26,208	52	26,260	44,087	54	44,141
5. Energy	18,184	15,000	33,184	16,200	15,000	31,200	48,668	15,000	63,668	19,416	-	19,416
6. Industry and Minerals (i to iv)	1,996	84,175	86,171	3,286	-	3,286	4,114	-	4,114	2,576	-	2,576
(i) Village and Small Industries	548	1	549	332	-	332	2,128	-	2,128	538	-	538
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	1,448	84,174	85,622	2,954	-	2,954	1,986	-	1,986	2,038	-	2,038
7. Transport (i + ii)	23,121	452	23,573	41,925	47	41,972	24,814	88	24,902	43,383	1,417	44,800
(i) Roads and Bridges	17,004	-	17,004	38,484	47	38,531	19,234	88	19,322	43,383	49	43,432
(ii) Others **	6,117	452	6,569	3,441	-	3,441	5,580	-	5,580	-	1,368	1,368
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-



## Appendix IV: Capital Expenditure of Individual States (Contd.)

### WEST BENGAL

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	-	-	-	-	-	-	-	-	-	-	-	-
10. General Economic Services (i + ii)	35	1	36	438	47	485	1,641	53	1,694	2,552	53	2,605
(i) Tourism	35	-	35	252	-	252	455	-	455	352	-	352
(ii) Others @@	-	1	1	186	47	233	1,186	53	1,239	2,200	53	2,253
<b>2. Non-Developmental (General Services)</b>	<b>2,059</b>	<b>385</b>	<b>2,444</b>	<b>4,750</b>	<b>991</b>	<b>5,741</b>	<b>4,827</b>	<b>991</b>	<b>5,818</b>	<b>8,406</b>	<b>1,035</b>	<b>9,441</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>1,524,745</b>	<b>1,524,745</b>	-	<b>591,958</b>	<b>591,958</b>	-	<b>599,684</b>	<b>599,684</b>	-	<b>382,962</b>	<b>382,962</b>
1. Market Loans	-	42,128	42,128	-	44,742	44,742	-	44,742	44,742	-	49,217	49,217
2. Loans from L.I.C.	-	466	466	-	550	550	-	475	475	-	500	500
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	262	262	-	270	270	-	280	280	-	271	271
5. Loans from National Co-operative Development Corporation	-	3,039	3,039	-	3,550	3,550	-	3,050	3,050	-	3,200	3,200
6. WMA from RBI	-	1,372,901	1,372,901	-	350,000	350,000	-	-	-	-	100,000	100,000
7. Special Securities issued to NSSF	-	-13,091	-13,091	-	50,167	50,167	-	427,986	427,986	-	85,869	85,869
8. Others	-	119,040	119,040	-	142,679	142,679	-	123,151	123,151	-	143,905	143,905
of which : Land Compensation Bonds	-	9	9	-	30	30	-	30	30	-	9,849	9,849
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>65,731</b>	<b>65,731</b>	-	<b>83,447</b>	<b>83,447</b>	-	<b>82,332</b>	<b>82,332</b>	-	<b>88,371</b>	<b>88,371</b>
1. State Plan Schemes	-	53,704	53,704	-	58,836	58,836	-	57,820	57,820	-	64,471	64,471
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	36	36	-	34	34	-	35	35	-	34	34
3. Centrally Sponsored Schemes	-	498	498	-	569	569	-	506	506	-	459	459
4. Non-Plan (i to ii)	-	1,737	1,737	-	16,372	16,372	-	16,335	16,335	-	16,329	16,329
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	1,737	1,737	-	16,372	16,372	-	16,335	16,335	-	16,329	16,329
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	9,756	9,756	-	7,636	7,636	-	7,636	7,636	-	7,078	7,078
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>97,364</b>	<b>36,372</b>	<b>133,736</b>	<b>205,201</b>	<b>8,115</b>	<b>213,316</b>	<b>137,131</b>	<b>7,915</b>	<b>145,046</b>	<b>166,938</b>	<b>20,069</b>	<b>187,007</b>
<b>1. Developmental Purposes (a + b)</b>	<b>97,364</b>	<b>36,194</b>	<b>133,558</b>	<b>205,201</b>	<b>7,565</b>	<b>212,766</b>	<b>137,131</b>	<b>7,395</b>	<b>144,526</b>	<b>166,938</b>	<b>19,419</b>	<b>186,357</b>
<b>(a) Social Services (1 to 7)</b>	<b>2,003</b>	<b>595</b>	<b>2,598</b>	<b>8,646</b>	<b>255</b>	<b>8,901</b>	<b>3,501</b>	<b>155</b>	<b>3,656</b>	-	<b>12,234</b>	<b>12,234</b>
1. Education, Sports, Art and Culture	-	-	-	-	5	5	-	5	5	-	5	5
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	-	609	609	-	200	200	-	100	100	-	100	100
7. Others	2,003	-14	1,989	8,646	50	8,696	3,501	50	3,551	-	12,129	12,129
<b>(b) Economic Services (1 to 10)</b>	<b>95,361</b>	<b>35,599</b>	<b>130,960</b>	<b>196,555</b>	<b>7,310</b>	<b>203,865</b>	<b>133,630</b>	<b>7,240</b>	<b>140,870</b>	<b>166,938</b>	<b>7,185</b>	<b>174,123</b>
1. Crop Husbandry	-	-	-	-	-	-	-	-	-	-	-	-
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	731	-	731	232	20	252	295	20	315	224	20	244

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### WEST BENGAL

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	80,195	35,000	115,195	191,635	200	191,835	129,078	200	129,278	157,112	-	157,112
7. Village and Small Industries	50	106	156	241	200	441	245	75	320	324	75	399
8. Other Industries and Minerals	11,223	50	11,273	1,200	6,470	7,670	965	6,545	7,510	2,890	6,690	9,580
9. Rural Development	-	-	-	-	-	-	-	-	-	-	-	-
10. Others	3,162	443	3,605	3,247	420	3,667	3,047	400	3,447	6,388	400	6,815
<b>2. Non-Developmental Purposes (a + b)</b>	-	<b>178</b>	<b>178</b>	-	<b>550</b>	<b>550</b>	-	<b>520</b>	<b>520</b>	-	<b>650</b>	<b>650</b>
(a) Government Servants (other than Housing)	-	178	178	-	550	550	-	520	520	-	650	650
(b) Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	<b>248</b>	<b>248</b>	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>86,585</b>	<b>86,585</b>	-	<b>95,500</b>	<b>95,500</b>	-	<b>95,302</b>	<b>95,302</b>	-	<b>104,582</b>	<b>104,582</b>
1. State Provident Funds	-	84,364	84,364	-	93,000	93,000	-	92,802	92,802	-	102,082	102,082
2. Others	-	2,221	2,221	-	2,500	2,500	-	2,500	2,500	-	2,500	2,500
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>28,420</b>	<b>28,420</b>	-	<b>68,329</b>	<b>68,329</b>	-	<b>44,157</b>	<b>44,157</b>	-	<b>53,319</b>	<b>53,319</b>
1. Depreciation/Renewal Reserve Funds	-	-	-	-	1	1	-	1	1	-	-	-
2. Sinking Funds	-	-	-	-	31,600	31,600	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	28,420	28,420	-	36,728	36,728	-	44,156	44,156	-	53,319	53,319
<b>IX. Deposits and Advances (1 to 4)</b>	-	<b>1,025,153</b>	<b>1,025,153</b>	-	<b>990,295</b>	<b>990,295</b>	-	<b>1,077,694</b>	<b>1,077,694</b>	-	<b>1,035,376</b>	<b>1,035,376</b>
1. Civil Deposits	-	135,544	135,544	-	151,446	151,446	-	169,539	169,539	-	188,262	188,262
2. Deposits of Local Funds	-	362,043	362,043	-	471,249	471,249	-	500,065	500,065	-	434,030	434,030
3. Civil Advances	-	16,036	16,036	-	16,126	16,126	-	16,511	16,511	-	17,016	17,016
4. Others	-	511,530	511,530	-	351,474	351,474	-	391,579	391,579	-	396,068	396,068
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>6,921,184</b>	<b>6,921,184</b>	-	<b>5,656,133</b>	<b>5,656,133</b>	-	<b>6,202,375</b>	<b>6,202,375</b>	-	<b>6,260,343</b>	<b>6,260,343</b>
1. Suspense	-	376,568	376,568	-	6,330	6,330	-	17,287	17,287	-	8,980	8,980
2. Cash Balance Investment Accounts	-	301,390	301,390	-	20,000	20,000	-	359,833	359,833	-	230,153	230,153
3. Deposits with RBI	-	4,719,686	4,719,686	-	4,150,000	4,150,000	-	4,200,000	4,200,000	-	4,500,000	4,500,000
4. Others	-	1,523,540	1,523,540	-	1,479,803	1,479,803	-	1,625,255	1,625,255	-	1,521,210	1,521,210
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	<b>179,826</b>	<b>179,826</b>	-	<b>240,837</b>	<b>240,837</b>	-	<b>216,323</b>	<b>216,323</b>	-	<b>237,053</b>	<b>237,053</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>980,233</b>			<b>954,923</b>			<b>932,318</b>			<b>913,774</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-822,793</b>			<b>-979,692</b>			<b>-859,777</b>			<b>-833,924</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>157,440</b>			<b>-24,769</b>			<b>72,541</b>			<b>79,851</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>157,440</b>			<b>-24,769</b>			<b>72,541</b>			<b>79,851</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances</b>			<b>-18,842</b>			<b>-24,769</b>			<b>22,708</b>			<b>49,698</b>
(a) Opening Balance			-4,267			-1,600			-23,109			-400
(b) Closing Balance			-23,109			-26,369			-401			49,298
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>93,231</b>			-			<b>49,833</b>			<b>30,153</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>83,050</b>			-			-			-

## Appendix IV: Capital Expenditure of Individual States (Contd.)

### NATIONAL CAPITAL TERRITORY OF DELHI

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>287,724</b>	<b>417,070</b>	<b>704,794</b>	<b>399,183</b>	<b>81,454</b>	<b>480,637</b>	<b>274,346</b>	<b>406,637</b>	<b>680,983</b>	<b>311,263</b>	<b>269,719</b>	<b>580,982</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>287,724</b>	<b>417,070</b>	<b>704,794</b>	<b>399,183</b>	<b>81,454</b>	<b>480,637</b>	<b>274,346</b>	<b>406,637</b>	<b>680,983</b>	<b>311,263</b>	<b>269,719</b>	<b>580,982</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>136,222</b>	<b>6,328</b>	<b>142,550</b>	<b>182,668</b>	<b>418</b>	<b>183,086</b>	<b>157,935</b>	<b>430</b>	<b>158,365</b>	<b>195,918</b>	<b>414</b>	<b>196,332</b>
<b>1. Developmental (a + b)</b>	<b>126,897</b>	<b>6,328</b>	<b>133,225</b>	<b>167,863</b>	<b>418</b>	<b>168,281</b>	<b>149,365</b>	<b>430</b>	<b>149,795</b>	<b>173,243</b>	<b>414</b>	<b>173,657</b>
<b>(a) Social Services (1 to 9)</b>	<b>33,211</b>	<b>6,125</b>	<b>39,336</b>	<b>64,137</b>	<b>-</b>	<b>64,137</b>	<b>37,035</b>	<b>-</b>	<b>37,035</b>	<b>53,501</b>	<b>-</b>	<b>53,501</b>
1. Education, Sports, Art and Culture	11,636	-	11,636	15,504	-	15,504	10,731	-	10,731	17,485	-	17,485
2. Medical and Public Health	14,945	-	14,945	17,785	-	17,785	14,227	-	14,227	16,720	-	16,720
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
5. Housing	895	-	895	2,001	-	2,001	1,875	-	1,875	3,600	-	3,600
6. Urban Development	3,129	6,125	9,254	23,866	-	23,866	5,856	-	5,856	11,810	-	11,810
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	1,126	-	1,126	2,500	-	2,500	2,391	-	2,391	2,301	-	2,301
8. Social Security and Welfare	774	-	774	1,786	-	1,786	963	-	963	980	-	980
9. Others *	706	-	706	695	-	695	992	-	992	605	-	605
<b>(b) Economic Services (1 to 10)</b>	<b>93,686</b>	<b>203</b>	<b>93,889</b>	<b>103,726</b>	<b>418</b>	<b>104,144</b>	<b>112,330</b>	<b>430</b>	<b>112,760</b>	<b>119,742</b>	<b>414</b>	<b>120,156</b>
1. Agriculture and Allied Activities (i to xi)	315	1	316	800	4	804	10,542	4	10,546	840	-	840
(i) Crop Husbandry	40	1	41	64	4	68	21	4	25	40	-	40
(ii) Soil and Water Conservation	-	-	-	5	-	5	5	-	5	15	-	15
(iii) Animal Husbandry	13	-	13	75	-	75	179	-	179	132	-	132
(iv) Dairy Development	-	-	-	-	-	-	-	-	-	-	-	-
(v) Fisheries	-	-	-	6	-	6	6	-	6	3	-	3
(vi) Forestry and Wild Life	262	-	262	650	-	650	10,331	-	10,331	650	-	650
(vii) Plantations	-	-	-	-	-	-	-	-	-	-	-	-
(viii) Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
(ix) Agricultural Research and Education	-	-	-	-	-	-	-	-	-	-	-	-
(x) Co-operation	-	-	-	-	-	-	-	-	-	-	-	-
(xi) Others @	-	-	-	-	-	-	-	-	-	-	-	-
2. Rural Development	1,479	-	1,479	3,745	-	3,745	3,740	-	3,740	3,320	-	3,320
3. Special Area Programmes of which : Hill Areas	-	-	-	-	-	-	-	-	-	-	-	-
4. Major and Medium Irrigation and Flood Control	1,632	202	1,834	1,690	414	2,104	4,201	426	4,627	2,855	414	3,269
5. Energy	50	-	50	2,503	-	2,503	2,003	-	2,003	2,003	-	2,003
6. Industry and Minerals (i to iv)	115	-	115	914	-	914	1,000	-	1,000	4,269	-	4,269
(i) Village and Small Industries	115	-	115	913	-	913	1,000	-	1,000	4,214	-	4,214
(ii) Iron and Steel Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Non-Ferrous Mining and Metallurgical Industries	-	-	-	-	-	-	-	-	-	-	-	-
(iv) Others #	-	-	-	1	-	1	-	-	-	55	-	55
7. Transport (i + ii)	89,542	-	89,542	93,247	-	93,247	90,426	-	90,426	105,630	-	105,630
(i) Roads and Bridges	48,655	-	48,655	40,550	-	40,550	54,400	-	54,400	53,500	-	53,500
(ii) Others **	40,887	-	40,887	52,697	-	52,697	36,026	-	36,026	52,130	-	52,130
8. Communications	-	-	-	-	-	-	-	-	-	-	-	-

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**NATIONAL CAPITAL TERRITORY OF DELHI**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	25	-	25	140	-	140	140	-	140	140	-	140
10. General Economic Services (i + ii)	528	-	528	687	-	687	278	-	278	685	-	685
(i) Tourism	522	-	522	607	-	607	207	-	207	600	-	600
(ii) Others @@	6	-	6	80	-	80	71	-	71	85	-	85
<b>2. Non-Developmental (General Services)</b>	<b>9,325</b>	<b>-</b>	<b>9,325</b>	<b>14,805</b>	<b>-</b>	<b>14,805</b>	<b>8,570</b>	<b>-</b>	<b>8,570</b>	<b>22,675</b>	<b>-</b>	<b>22,675</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,825</b>	<b>5,825</b>	<b>-</b>	<b>211,625</b>	<b>211,625</b>	<b>-</b>	<b>97,898</b>	<b>97,898</b>
1. Market Loans	-	-	-	-	-	-	-	-	-	-	-	-
2. Loans from L.I.C.	-	-	-	-	-	-	-	-	-	-	-	-
3. Loans from SBI and other Banks	-	-	-	-	-	-	-	-	-	-	-	-
4. Loans from NABARD	-	-	-	-	-	-	-	-	-	-	-	-
5. Loans from National Co-operative Development Corporation	-	-	-	-	-	-	-	-	-	-	-	-
6. WMA from RBI	-	-	-	-	-	-	-	-	-	-	-	-
7. Special Securities issued to NSSF	-	-	-	-	5,825	5,825	-	211,625	211,625	-	97,898	97,898
8. Others	-	-	-	-	-	-	-	-	-	-	-	-
<i>of which</i> : Land Compensation Bonds	-	-	-	-	-	-	-	-	-	-	-	-
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	<b>-</b>	<b>230,165</b>	<b>230,165</b>	<b>-</b>	<b>12,512</b>	<b>12,512</b>	<b>-</b>	<b>16,542</b>	<b>16,542</b>	<b>-</b>	<b>-</b>	<b>-</b>
1. State Plan Schemes	-	230,165	230,165	-	12,512	12,512	-	16,542	16,542	-	-	-
<i>of which</i> : Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	-	-	-	-	-	-	-	-
4. Non-Plan (i to ii)	-	-	-	-	-	-	-	-	-	-	-	-
(i) Relief for Natural Calamities	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-	-	-	-	-	-
5. Ways and Means Advances from Centre	-	-	-	-	-	-	-	-	-	-	-	-
6. Loans for Special Schemes	-	-	-	-	-	-	-	-	-	-	-	-
7. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>151,502</b>	<b>180,575</b>	<b>332,077</b>	<b>216,515</b>	<b>62,700</b>	<b>279,215</b>	<b>116,411</b>	<b>178,040</b>	<b>294,451</b>	<b>115,345</b>	<b>171,406</b>	<b>286,751</b>
<b>1. Developmental Purposes (a + b)</b>	<b>151,445</b>	<b>82,800</b>	<b>234,245</b>	<b>216,515</b>	<b>10,000</b>	<b>226,515</b>	<b>116,411</b>	<b>121,554</b>	<b>237,965</b>	<b>115,245</b>	<b>113,972</b>	<b>229,217</b>
<b>(a) Social Services (1 to 7)</b>	<b>79,219</b>	<b>-</b>	<b>79,219</b>	<b>89,825</b>	<b>-</b>	<b>89,825</b>	<b>83,572</b>	<b>-</b>	<b>83,572</b>	<b>90,004</b>	<b>-</b>	<b>90,004</b>
1. Education, Sports, Art and Culture	-	-	-	-	-	-	-	-	-	-	-	-
2. Medical and Public Health	-	-	-	-	-	-	-	-	-	-	-	-
3. Family Welfare	-	-	-	-	-	-	-	-	-	-	-	-
4. Water Supply and Sanitation	68,695	-	68,695	72,220	-	72,220	69,120	-	69,120	74,800	-	74,800
5. Housing	-	-	-	-	-	-	-	-	-	-	-	-
6. Government Servants (Housing)	66	-	66	150	-	150	-	-	-	100	-	100
7. Others	10,458	-	10,458	17,455	-	17,455	14,452	-	14,452	15,104	-	15,104
<b>(b) Economic Services (1 to 10)</b>	<b>72,226</b>	<b>82,800</b>	<b>155,026</b>	<b>126,690</b>	<b>10,000</b>	<b>136,690</b>	<b>32,839</b>	<b>121,554</b>	<b>154,393</b>	<b>25,241</b>	<b>113,972</b>	<b>139,213</b>
1. Crop Husbandry	-	-	-	32	-	32	20	-	20	20	-	20
2. Soil and Water Conservation	-	-	-	-	-	-	-	-	-	-	-	-
3. Food Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	-	-
4. Co-operation	-	-	-	18	-	18	8	-	8	25	-	25

**Appendix IV: Capital Expenditure of Individual States (Contd.)**

**NATIONAL CAPITAL TERRITORY OF DELHI**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	-	-	-	-	-	-	-	-	-	-	-	-
6. Power Projects	62,226	26,271	88,497	45,800	10,000	55,800	26,600	15,000	41,600	19,000	15,000	34,000
7. Village and Small Industries	114	-	114	156	-	156	172	-	172	158	-	158
8. Other Industries and Minerals	1,000	-	1,000	1,000	-	1,000	-	-	-	-	-	-
9. Rural Development	4,500	-	4,500	5,500	-	5,500	6,000	-	6,000	6,000	-	6,000
10. Others	4,386	56,529	60,915	74,184	-	74,184	39	106,554	106,593	38	98,972	99,010
<b>2. Non-Developmental Purposes (a + b)</b>	<b>57</b>	<b>97,775</b>	<b>97,832</b>	<b>-</b>	<b>52,700</b>	<b>52,700</b>	<b>-</b>	<b>56,486</b>	<b>56,486</b>	<b>100</b>	<b>57,434</b>	<b>57,534</b>
(a) Government Servants (other than Housing)	57	-	57	-	200	200	-	200	200	100	-	100
(b) Miscellaneous	-	97,775	97,775	-	52,500	52,500	-	56,286	56,286	-	57,434	57,434
<b>V. Inter-State Settlement</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VI. Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	-	-	-	-	-	-	-	-	-	-	-
1. State Provident Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>VIII. Reserve Funds (1 to 4)</b>	-	-	-	-	-	-	-	-	-	-	-	-
1. Depreciation/Renewal Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-
2. Sinking Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Famine Relief Fund	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>IX. Deposits and Advances (1 to 4)</b>	-	-	-	-	-	-	-	-	-	-	-	-
1. Civil Deposits	-	-	-	-	-	-	-	-	-	-	-	-
2. Deposits of Local Funds	-	-	-	-	-	-	-	-	-	-	-	-
3. Civil Advances	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	-	-	-	-	-	-	-	-	-	-	-
1. Suspense	-	-	-	-	-	-	-	-	-	-	-	-
2. Cash Balance Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-
3. Deposits with RBI	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
<b>XI. Appropriation to Contingency Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>XII. Remittances</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			-250,864			-235,907			-203,894			-562,250
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			273,515			235,907			264,781			356,307
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			22,651			-			60,887			-205,943
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			22,651			-			60,887			-205,943
<b>D. Increase(+)/Decrease(-) in Cash Balances++</b>			22,651			-			60,887			-205,943
(a) Opening Balance			-			-			-			-
(b) Closing Balance			-			-			-			-
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			-			-			-			-
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			-			-			-			-

**Appendix IV: Capital Expenditure of Individual States  
ALL STATES**

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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 CAPITAL DISBURSEMENTS (I to XII)</b>	<b>5,896,765</b>	<b>108,267,099</b>	<b>114,163,864</b>	<b>7,970,611</b>	<b>61,919,482</b>	<b>69,890,093</b>	<b>8,620,093</b>	<b>95,501,484</b>	<b>104,121,577</b>	<b>9,889,750</b>	<b>79,615,077</b>	<b>89,504,827</b>
<b>TOTAL CAPITAL DISBURSEMENTS (Excluding Public Accounts) \$</b>	<b>5,882,466</b>	<b>9,898,068</b>	<b>15,780,534</b>	<b>7,956,022</b>	<b>4,373,849</b>	<b>12,329,871</b>	<b>8,604,704</b>	<b>5,028,529</b>	<b>13,633,233</b>	<b>9,874,166</b>	<b>4,472,947</b>	<b>14,347,114</b>
<b>I. Total Capital Outlay (1 + 2)</b>	<b>5,119,079</b>	<b>1,036,774</b>	<b>6,155,853</b>	<b>7,039,405</b>	<b>665,386</b>	<b>7,704,792</b>	<b>7,744,470</b>	<b>790,513</b>	<b>8,534,983</b>	<b>9,019,454</b>	<b>631,144</b>	<b>9,650,598</b>
<b>1. Developmental (a + b)</b>	<b>4,950,529</b>	<b>938,322</b>	<b>5,888,851</b>	<b>6,697,949</b>	<b>561,037</b>	<b>7,258,987</b>	<b>7,455,311</b>	<b>715,112</b>	<b>8,170,423</b>	<b>8,700,705</b>	<b>510,369</b>	<b>9,211,074</b>
<b>(a) Social Services (1 to 9)</b>	<b>1,169,670</b>	<b>38,203</b>	<b>1,207,873</b>	<b>1,630,787</b>	<b>64,105</b>	<b>1,694,892</b>	<b>1,609,319</b>	<b>48,127</b>	<b>1,657,446</b>	<b>1,815,269</b>	<b>57,151</b>	<b>1,872,420</b>
1. Education, Sports, Art and Culture	108,204	1,813	110,017	149,067	19,928	168,995	200,744	782	201,526	233,458	2,065	235,523
2. Medical and Public Health	112,990	2,763	115,753	202,078	1,386	203,463	201,240	1,097	202,338	325,750	2,675	328,425
3. Family Welfare	319	-	319	7,421	-	7,421	2,462	11	2,473	7,789	-	7,789
4. Water Supply and Sanitation	510,174	7,788	517,962	519,519	25,974	545,493	522,214	26,917	549,131	647,115	32,872	679,987
5. Housing	86,649	11,815	98,464	67,101	13,212	80,313	74,313	12,445	86,758	96,419	12,694	109,113
6. Urban Development	175,946	10,749	186,695	346,375	914	347,289	271,138	3,959	275,097	208,389	3,767	212,156
7. Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	93,675	271	93,946	167,759	464	168,223	183,610	269	183,879	161,729	564	162,293
8. Social Security and Welfare	13,828	2,730	16,558	27,134	1,091	28,225	31,419	1,536	32,955	36,663	1,606	38,269
9. Others *	67,884	274	68,158	144,335	1,136	145,470	122,178	1,111	123,289	97,957	908	98,865
<b>(b) Economic Services (1 to 10)</b>	<b>3,780,859</b>	<b>900,119</b>	<b>4,680,978</b>	<b>5,067,162</b>	<b>496,932</b>	<b>5,564,095</b>	<b>5,845,992</b>	<b>666,985</b>	<b>6,512,977</b>	<b>6,885,437</b>	<b>453,218</b>	<b>7,338,654</b>
1. Agriculture and Allied Activities (i to xi)	134,289	91,652	225,941	159,066	48,827	207,893	207,672	16,525	224,197	239,049	92,531	331,580
(i) Crop Husbandry	5,627	2,037	7,663	11,827	557	12,384	11,738	715	12,453	21,842	516	22,359
(ii) Soil and Water Conservation	23,324	679	24,003	27,276	750	28,026	25,680	691	26,371	46,421	1,747	48,168
(iii) Animal Husbandry	3,194	102	3,296	9,265	-	9,265	11,502	-	11,502	19,191	86	19,277
(iv) Dairy Development	811	-28	783	1,189	-	1,189	1,198	-	1,198	1,420	-	1,420
(v) Fisheries	6,587	-40	6,547	8,787	-	8,787	12,615	-	12,615	16,880	-	16,880
(vi) Forestry and Wild Life	45,084	2,572	47,656	62,796	714	63,510	79,572	532	80,104	76,448	1,059	77,507
(vii) Plantations	632	-	632	651	-	651	622	-	622	644	-	644
(viii) Food Storage and Warehousing	1,087	86,254	87,341	2,500	46,995	49,495	2,377	12,783	15,159	2,655	13,765	16,419
(ix) Agricultural Research and Education	2,245	-	2,245	3,643	-	3,643	3,490	-	3,490	5,803	-	5,803
(x) Co-operation	45,152	89	45,242	29,718	-235	29,483	57,444	1,804	59,248	45,672	75,358	121,030
(xi) Others @	546	-13	533	1,415	46	1,461	1,434	-	1,434	2,073	-	2,073
2. Rural Development	300,555	2,373	302,928	410,187	1,702	411,889	468,439	2,671	471,110	487,877	2,671	490,548
3. Special Area Programmes of which : Hill Areas	92,921	-	92,921	194,519	1	194,520	218,087	-	218,087	209,346	15,000	224,346
1,544	-	1,544	7,277	1	7,278	7,276	-	7,276	8,118	1	8,119	
4. Major and Medium Irrigation and Flood Control	1,738,575	375,571	2,114,146	2,139,944	301,289	2,441,233	2,366,859	312,884	2,679,743	2,861,960	192,121	3,054,081
5. Energy	458,840	284,334	743,174	557,601	57,816	615,417	746,855	250,972	997,827	891,933	60,075	952,008
6. Industry and Minerals (i to iv)	46,346	83,897	130,242	70,619	44	70,663	91,440	40	91,480	97,848	38	97,886
(i) Village and Small Industries	14,427	-12	14,415	24,711	44	24,755	29,353	40	29,393	37,582	38	37,620
(ii) Iron and Steel Industries	792	-	792	1,011	-	1,011	1,011	-	1,011	1,246	-	1,246
(iii) Non-Ferrous Mining and Metallurgical Industries	909	-308	601	1,726	-	1,726	2,478	-	2,478	1,663	-	1,663
(iv) Others #	30,217	84,217	114,433	43,171	-	43,171	58,598	-	58,598	57,358	-	57,358
7. Transport (i + ii)	948,394	59,418	1,007,812	1,402,342	57,983	1,460,325	1,575,615	83,077	1,658,692	1,896,146	80,390	1,976,535
(i) Roads and Bridges	865,012	42,348	907,359	1,307,281	39,930	1,347,211	1,483,416	60,532	1,543,948	1,773,782	59,110	1,832,892
(ii) Others **	83,383	17,070	100,453	95,061	18,053	113,114	92,199	22,546	114,744	122,364	21,280	143,644
8. Communications	3	-	3	4	-	4	4	-	4	4	-	4

**Appendix IV: Capital Expenditure of Individual States (Contd.)**  
**ALL STATES**

(Rs. Lakh)

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
9. Science, Technology and Environment	1,723	-254	1,469	10,397	-	10,397	18,834	-	18,834	6,833	-	6,833
10. General Economic Services (i + ii)	59,213	3,128	62,341	122,482	29,271	151,752	152,188	816	153,003	194,441	10,393	204,833
(i) Tourism	22,361	745	23,106	24,606	-	23,590	39,642	-	39,642	47,417	356	47,773
(ii) Others @@	36,851	2,383	39,234	97,876	29,271	127,146	112,546	816	113,362	147,023	10,037	157,060
<b>2. Non-Developmental (General Services)</b>	<b>168,551</b>	<b>98,452</b>	<b>267,002</b>	<b>341,456</b>	<b>104,349</b>	<b>445,805</b>	<b>289,159</b>	<b>75,401</b>	<b>364,559</b>	<b>318,749</b>	<b>120,775</b>	<b>439,523</b>
<b>II. Discharge of Internal Debt (1 to 8)</b>	-	<b>11,459,028</b>	<b>11,459,028</b>	-	<b>6,882,908</b>	<b>6,882,908</b>	-	<b>6,029,270</b>	<b>6,029,270</b>	-	<b>6,307,977</b>	<b>6,307,977</b>
1. Market Loans	-	588,834	588,834	-	528,122	528,122	-	517,577	517,577	-	550,557	550,557
2. Loans from L.I.C.	-	77,148	77,148	-	65,334	65,334	-	56,948	56,948	-	105,123	105,123
3. Loans from SBI and other Banks	-	203,090	203,090	-	227,062	227,062	-	253,616	253,616	-	308,674	308,674
4. Loans from NABARD	-	582,257	582,257	-	126,069	126,069	-	100,914	100,914	-	159,290	159,290
5. Loans from National Co-operative Development Corporation	-	55,990	55,990	-	42,733	42,733	-	70,043	70,043	-	42,918	42,918
6. WMA from RBI	-	7,411,720	7,411,720	-	4,823,590	4,823,590	-	3,429,943	3,429,943	-	3,683,150	3,683,150
7. Special Securities issued to NSSF	-	1,950,622	1,950,622	-	517,873	517,873	-	978,015	978,015	-	665,271	665,271
8. Others	-	589,366	589,366	-	552,124	552,124	-	622,213	622,213	-	792,994	792,994
of which : Land Compensation Bonds	-	187	187	-	9,605	9,605	-	9,598	9,598	-	117,347	117,347
<b>III. Repayment of Loans to the Centre (1 to 7)</b>	-	<b>3,796,138</b>	<b>3,796,138</b>	-	<b>1,383,406</b>	<b>1,383,406</b>	-	<b>870,598</b>	<b>870,598</b>	-	<b>869,778</b>	<b>869,778</b>
1. State Plan Schemes	-	3,475,438	3,475,438	-	1,126,684	1,126,684	-	625,080	625,080	-	650,397	650,397
of which: Advance release of Plan Assistance for Natural Calamities	-	215	215	-	-	-	-	62	62	-	-	-
2. Central Plan Schemes	-	2,588	2,588	-	12,510	12,510	-	12,536	12,536	-	13,682	13,682
3. Centrally Sponsored Schemes	-	11,285	11,285	-	14,065	14,065	-	14,312	14,312	-	14,225	14,225
4. Non-Plan (i to ii)	-	12,374	12,374	-	66,927	66,927	-	55,810	55,810	-	55,581	55,581
(i) Relief for Natural Calamities	-	-	-	-	13	13	-	-	-	-	-	-
(ii) Others	-	12,374	12,374	-	66,914	66,914	-	55,810	55,810	-	55,581	55,581
5. Ways and Means Advances from Centre	-	178,217	178,217	-	85,092	85,092	-	60,001	60,001	-	50,001	50,001
6. Loans for Special Schemes	-	377	377	-	2,103	2,103	-	2,099	2,099	-	2,489	2,489
7. Others	-	115,860	115,860	-	76,025	76,025	-	100,761	100,761	-	83,403	83,403
<b>IV. Loans and Advances by State Governments (1+2)</b>	<b>763,386</b>	<b>1,220,936</b>	<b>1,984,323</b>	<b>916,617</b>	<b>492,803</b>	<b>1,409,419</b>	<b>860,235</b>	<b>1,021,709</b>	<b>1,881,944</b>	<b>854,712</b>	<b>655,878</b>	<b>1,510,590</b>
<b>1. Developmental Purposes (a + b)</b>	<b>762,998</b>	<b>1,054,619</b>	<b>1,817,617</b>	<b>916,507</b>	<b>375,431</b>	<b>1,291,937</b>	<b>859,975</b>	<b>917,730</b>	<b>1,777,705</b>	<b>854,352</b>	<b>550,694</b>	<b>1,405,047</b>
<b>(a) Social Services (1 to 7)</b>	<b>199,446</b>	<b>98,326</b>	<b>297,772</b>	<b>238,812</b>	<b>176,750</b>	<b>415,561</b>	<b>313,011</b>	<b>155,479</b>	<b>468,490</b>	<b>366,743</b>	<b>197,740</b>	<b>564,483</b>
1. Education, Sports, Art and Culture	12,619	200	12,819	1,500	10	1,510	4,210	266	4,476	1,989	10	1,999
2. Medical and Public Health	47	4,800	4,847	3,300	4,800	8,100	3,300	4,800	8,100	1,702	5,986	7,688
3. Family Welfare	24	-	24	188	-	188	188	-	188	168	-	168
4. Water Supply and Sanitation	114,609	5,352	119,961	148,885	3,476	152,361	164,616	28,345	192,961	175,743	8,911	184,654
5. Housing	20,245	53,622	73,867	6,914	67,197	74,111	35,711	66,410	102,121	30,430	95,956	126,386
6. Government Servants (Housing)	6,044	26,047	32,091	12,246	53,822	66,068	12,156	39,235	51,391	12,556	60,010	72,566
7. Others	45,858	8,305	54,163	65,779	47,445	113,224	92,830	16,424	109,253	144,155	26,867	171,022
<b>(b) Economic Services (1 to 10)</b>	<b>563,552</b>	<b>956,293</b>	<b>1,519,845</b>	<b>677,695</b>	<b>198,681</b>	<b>876,376</b>	<b>546,964</b>	<b>762,251</b>	<b>1,309,215</b>	<b>487,609</b>	<b>352,955</b>	<b>840,564</b>
1. Crop Husbandry	1,324	16,865	18,189	135	2,409	2,544	290	3,557	3,847	75	1,017	1,092
2. Soil and Water Conservation	-	-	-	30	-	30	289	-	289	-	-	-
3. Food Storage and Warehousing	1,037	30,000	31,037	4,992	250	5,242	5,757	30,250	36,007	1,801	30,250	32,051
4. Co-operation	30,517	169,365	199,882	18,308	23,376	41,684	29,954	228,064	258,018	34,330	85,367	119,697

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Appendix

## Appendix IV: Capital Expenditure of Individual States (Concld.)

### ALL STATES

(Rs. Lakh)

State Finances : A Study of Budgets of 2006-07

Items	2004-05 (Accounts)			2005-06 (Budget Estimates)			2005-06 (Revised Estimates)			2006-07 (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
5. Major and Medium Irrigation, etc.	574	-	574	183	1,500	1,683	94	500	594	267	1,500	1,767
6. Power Projects	437,776	603,383	1,041,159	528,945	128,711	657,656	420,615	339,626	760,241	376,544	92,868	469,412
7. Village and Small Industries	11,041	8,601	19,642	2,259	201	2,460	23,220	4,391	27,611	6,867	376	7,243
8. Other Industries and Minerals	50,002	16,811	66,813	18,416	16,938	35,354	21,350	33,723	55,073	20,705	27,434	48,139
9. Rural Development	4,888	304	5,192	5,701	485	6,186	6,201	485	6,686	6,211	485	6,696
10. Others	26,393	110,964	137,357	98,726	24,811	123,537	39,195	121,655	160,851	40,809	113,658	154,466
<b>2. Non-Developmental Purposes (a + b)</b>	<b>388</b>	<b>166,317</b>	<b>166,706</b>	<b>110</b>	<b>117,372</b>	<b>117,482</b>	<b>260</b>	<b>103,979</b>	<b>104,239</b>	<b>360</b>	<b>105,184</b>	<b>105,544</b>
(a) Government Servants (other than Housing)	337	22,334	22,672	50	46,033	46,083	200	33,361	33,561	300	34,216	34,516
(b) Miscellaneous	51	143,983	144,034	60	71,339	71,399	60	70,618	70,678	60	70,968	71,028
<b>V. Inter-State Settlement</b>	-	-	-	-	<b>3</b>	<b>3</b>	-	<b>2</b>	<b>2</b>	-	<b>3</b>	<b>3</b>
<b>VI. Contingency Fund</b>	-	<b>88,267</b>	<b>88,267</b>	-	<b>64,610</b>	<b>64,610</b>	-	<b>100,384</b>	<b>100,384</b>	-	<b>64,610</b>	<b>64,610</b>
<b>VII. Small Savings, Provident Funds, etc. (1+2)</b>	-	<b>2,491,742</b>	<b>2,491,742</b>	-	<b>2,981,622</b>	<b>2,981,622</b>	-	<b>2,808,894</b>	<b>2,808,894</b>	-	<b>3,003,623</b>	<b>3,003,623</b>
1. State Provident Funds	-	1,687,647	1,687,647	-	2,050,064	2,050,064	-	1,926,477	1,926,477	-	2,099,360	2,099,360
2. Others	-	804,094	804,094	-	931,557	931,557	-	882,418	882,418	-	904,263	904,263
<b>VIII. Reserve Funds (1 to 4)</b>	-	<b>1,144,361</b>	<b>1,144,361</b>	-	<b>1,276,258</b>	<b>1,276,258</b>	-	<b>2,141,903</b>	<b>2,141,903</b>	-	<b>1,804,031</b>	<b>1,804,031</b>
1. Depreciation/Renewal Reserve Funds	-	7,985	7,985	-	9,704	9,704	-	23,721	23,721	-	40,046	40,046
2. Sinking Funds	-	264,686	264,686	-	398,055	398,055	-	690,048	690,048	-	636,477	636,477
3. Famine Relief Fund	-	-	-	-	7	7	-	7	7	-	7	7
4. Others	-	871,690	871,690	-	868,492	868,492	-	1,428,127	1,428,127	-	1,127,501	1,127,501
<b>IX. Deposits and Advances (1 to 4)</b>	<b>14,299</b>	<b>13,697,811</b>	<b>13,712,110</b>	<b>14,589</b>	<b>11,804,049</b>	<b>11,818,638</b>	<b>15,389</b>	<b>12,549,554</b>	<b>12,564,943</b>	<b>15,584</b>	<b>13,142,668</b>	<b>13,158,252</b>
1. Civil Deposits	-	3,680,147	3,680,147	-	3,351,347	3,351,347	-	3,762,298	3,762,298	-	3,702,599	3,702,599
2. Deposits of Local Funds	-	6,764,878	6,764,878	-	6,303,958	6,303,958	15,389	6,491,138	6,506,527	15,584	6,832,761	6,848,345
3. Civil Advances	-	290,282	290,282	-	247,546	247,546	-	245,032	245,032	-	256,023	256,023
4. Others	14,299	2,962,505	2,976,804	14,589	1,901,198	1,915,787	-	2,051,086	2,051,086	-	2,351,285	2,351,285
<b>X. Suspense and Miscellaneous (1 to 4)</b>	-	<b>66,515,116</b>	<b>66,515,116</b>	-	<b>31,049,791</b>	<b>31,049,791</b>	-	<b>64,051,517</b>	<b>64,051,517</b>	-	<b>48,066,652</b>	<b>48,066,652</b>
1. Suspense	-	607,068	607,068	-	1,250,825	1,250,825	-	2,958,436	2,958,436	-	2,673,371	2,673,371
2. Cash Balance Investment Accounts	-	28,289,183	28,289,183	-	6,041,102	6,041,102	-	27,230,188	27,230,188	-	14,375,064	14,375,064
3. Deposits with RBI	-	23,357,151	23,357,151	-	10,235,231	10,235,231	-	18,980,278	18,980,278	-	19,056,278	19,056,278
4. Others	-	14,261,714	14,261,714	-	13,522,634	13,522,634	-	14,882,615	14,882,615	-	11,961,938	11,961,938
<b>XI. Appropriation to Contingency Fund</b>	-	<b>37,500</b>	<b>37,500</b>	-	-	-	-	<b>60</b>	<b>60</b>	-	<b>600</b>	<b>600</b>
<b>XII. Remittances</b>	-	<b>6,779,426</b>	<b>6,779,426</b>	-	<b>5,318,648</b>	<b>5,318,648</b>	-	<b>5,137,079</b>	<b>5,137,079</b>	-	<b>5,068,112</b>	<b>5,068,112</b>
<b>A. Surplus (+)/Deficit(-) on Capital Account</b>			<b>4,688,154</b>			<b>2,611,448</b>			<b>2,280,334</b>			<b>849,768</b>
<b>B. Surplus (+)/Deficit (-) on Revenue Account</b>			<b>-3,642,266</b>			<b>-2,565,571</b>			<b>-1,717,796</b>			<b>-478,462</b>
<b>C. Overall Surplus (+)/Deficit (-) (A+B)</b>			<b>1,045,887</b>			<b>45,877</b>			<b>562,538</b>			<b>371,306</b>
<b>Financing of Surplus(+)/Deficit(-) (C=D+E+F)</b>			<b>1,045,887</b>			<b>45,877</b>			<b>562,538</b>			<b>371,306</b>
<b>D. Increase(+)/Decrease(-) in Cash Balances++</b>			<b>65,061</b>			<b>63,077</b>			<b>160,355</b>			<b>250,021</b>
(a) Opening Balance			-563,397			-691,232			-108,434			224,361
(b) Closing Balance			-520,986			-628,155			-8,967			680,325
<b>E. Withdrawals from(-)/Additions to(+) Cash balance Investment Account (net)</b>			<b>802,634</b>			<b>-17,200</b>			<b>340,229</b>			<b>126,308</b>
<b>F. Increase(-)/Decrease(+) in Ways and Means Advances and Overdrafts from RBI (net)</b>			<b>178,192</b>			<b>-</b>			<b>61,953</b>			<b>-5,022</b>



**Notes to Appendix IV :**

1. All figures are on a gross basis including those under 'Public Account' and 'Contingency Fund'. Further, all sub-groups under 'Internal Debt' and 'Loans and Advances from Centre provided in Appendix III (Capital Receipts) are included under Capital Expenditure. Capital expenditures are also given exclusive of public accounts to have comparable data with those of the previous years.
  2. The comparable data on capital expenditure exclusive of Public Accounts for 2003-04 (Accounts) are given in Statement 32.
  3. 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'.
  4. Figures in respect of Jammu and Kashmir and Jharkhand for 2004-2005 (Accounts) relate to Revised Estimates.
  5. In last year's Study, figures in respect of Bihar for 2005-06 (BE) were based on *vote-on-accounts*. The figures for 2005-06 (BE) in respect of Bihar have, therefore, been revised based on Budget 2006-07. Accordingly, all figures in respect of 'All States' for 2005-06 (BE) will differ from the figures published last year.
  6. The data are subject to rounding-off.
- \$** Includes sum of Items I to IV while Items at II(3) & II(6) are excluded. Item II(3) has been taken on a net basis under capital receipts while II(6) has been taken as financing item for overall surplus/deficit.
- \*** 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 , Other 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.*
- ++** Figures pertaining to Opening and Closing Balances do not include NCT Delhi, while the Increase/Decrease in Cash Balances for 'All States' includes NCT Delhi. Hence, the variation in the Opening and Closing Balances do not match with the Increase/Decrease in Cash Balances.
- Nil/Negligible/Not available.