

**GOVERNMENT OF
PUNJAB**

**STATE FINANCES:
A COMPARISON
2012 - 2013**

**ECONOMIC ADVISER
TO
GOVERNMENT PUNJAB
CHANDIGARH**

PREFACE

Budget related basic statistics have an important role in policy decisions. The present brochure "State Finances: A Comparison 2012-13" presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the states in India. In this brochure an attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2009-10 and 2010-11(Accounts), 2011-12(Revised Estimates) and 2012-13(Budget Estimates) .The budgetary data used in this report is taken from the Punjab State's Budget Documents and Reserve Bank of India's Publication "State Finances: A study of Budgets of 2012-13".

Basic information and initial draft of this report has been prepared by Smt. Santosh Kumari Statistical Assistant and Smt. Gursharan Kaur Assistant Research Officer under the supervision of Smt. Chanchal Bala, Research Officer.

This report has been edited, amended and finalized by
Smt. Kuldeep Kaur, Joint Director.

CHANDIGARH
Dated: - 15-1-2015

MOHAN LAL SHARMA
Economic Adviser to Govt.Punjab.

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Chapter-1

Budgetary Statistics of the State Government

1. Revenue Receipts:

- The Receipts of Revenue Account which were Rs.22156.58 crore in 2009-10(A) increased to Rs.27608.47 crore in 2010-11(A) showing an increase of 24.61%.
- Out of the total Receipts of the Revenue Account, Tax & Non Tax Revenue constitutes a dominant proportion of the budget which was 79.85% in 2009-10(A) and 80.26% in 2010-11(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 20.15% and 19.74% during 2009-10 and 2010-11(A).

2. Revenue Expenditure:

- Expenditure on Revenue Account was Rs. 27407.94 crore during 2009-10(A) and Rs. 32897.18 crore during 2010-11(A), thus showing an increase of 20.03%.
- The maximum share of the Revenue Expenditure was on Pension and Miscellaneous General Services 26.83% followed by Interest Payments and Servicing of Debt 18.28%. 13.30% of expenditure was incurred on Education Sports & Arts during the year 2009-10(A).

3. Capital Receipts:

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stand at Rs. 7472.63 crore in 2009-10(A) which decreased to Rs. 7322.11 crore in 2010-11(A) showing a decrease of 2.01%.

- Net loans from the centre were Rs. (-)102.57 in 2009-10(A) and 7.62 crore in 2010-11(A).

4. Capital Expenditure:

- The Capital Expenditure during 2009-10(A) was Rs. 2195.25 crore. This was Rs. 2452.49 crore for the year 2010-11(A) showing an increase of 11.72% over the previous year.

The maximum share of Capital Expenditure goes to Capital Account of Economic Services which was 61.10% in 2009-10(A) and 62.62% in 2010-11(A).

5. Overall Budgetary Position:

The overall budgetary position reveals the increase or decrease in cash balance.

- The deficit of Revenue Account increased from Rs.(-)5251.36 crore in 2009-10(A) to Rs.(-)5288.71 crore in 2010-11(A).
- The Capital Account surplus was Rs. 5277.35 crore during 2009-10(A) and Rs.4869.62 crore during 2010-11(A).
- The overall budgetary position shows the surplus of Rs. 25.99 crore during 2009-10(A) and Rs.(-)419.09 crore during 2010-11(A).

6. Net Transfer of resources:

Resources from the centre to the State are transferred in the form of (a) share of central taxes and duties (b) plan and non-plan grants and (c) plan & non plan loans. The net flow of resources from the centre to the State was of the order of Rs 4137.19 crore during 2009-10 (A) and Rs. 5238.15 crore during 2010-11 (A).

Table No. 1.1 State Budget- Receipts on Revenue Account

(Rs. in Crores)

Source	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5
I.Share of Central Taxes(i+ii)	2144.10	3050.87	3521.00	4202.15
i) Income Tax	491.53	630.15	727.61	830.67
ii)Union Excise Duty*	1652.57	2420.72	2793.39	3371.48
II.State Taxes(a+b)	12039.48	16828.18	20310.00	23842.00
a)Direct Taxes(Land Revenue)	15.31	19.24	19.00	20.00
b)Indirect Taxes (1 to 8)	12024.17	16808.94	20291.00	23822.00
1)State Excise Duty	2100.92	2373.07	3250.00	3800.00
2)Sales Tax	7577.49	10016.91	11911.00	14213.00
i)Central Sales Tax	7577.49	374.49	445.00	690.53
ii)General Sales Tax	-	9642.42	11466.00	13522.47
3)Stamps	1254.09	1866.42	2900.00	3375.00
4)Registration Fee	296.85	452.04	0.00	0.00
5)Tax on Vehicles	554.74	653.91	800.00	864.00
6) Electricity Duty	230.13	1422.90	1400.00	1540.00
7)Entertainment Tax	1.20	2.88	10.00	30.00
8)Other Taxes and Duties Commodities and Services	8.75	20.81	20.00	0.00
III. Non-Taxes Revenue (1to6)	5652.70	5330.17	3751.52	5274.65
1)Interest Receipts	164.69	169.37	174.53	182.17
2)Dividends and Profits	0.91	0.62	8.31	1.88
3)General Services	4889.49	4452.34	2482.72	780.77
4)Social Services	223.39	257.86	297.77	335.06
5)Economic Services	374.22	449.98	788.19	893.77
6)Other Fiscal Services	0.00	0.00	0.00	3081.00
IV. Grants from the Centre (1to 4)	2320.30	2399.25	3432.52	4724.56
1)Non-Plan Grants	390.31	720.81	184.50	393.00
2)For State Plan Scheme	1279.25	954.65	1918.64	2149.12
3)For Central Plan Scheme	38.20	64.40	-	408.82
4)For Centrally Sponsored Schemes	612.54	659.39	1329.38	1773.62
V. Additional Resource Mobilization	0.00	0.00	0.01	0.00
Total Receipts (I to V) on Revenue Account	22156.58	27608.47	31015.05	38043.36

* Includes Corporate Tax, other tax on Income and Expenditure, taxes on Wealth, Custom and Services tax.

Source: Punjab Budget Documents

Table No. 1.2 State Budget-Expenditure on Revenue Account

(Rs. in Crores)

Type of Expenditure	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5
I.General Service (1 to 5)	15525.28	18597.74	16434.11	17218.78
1.Organs of State	274.27	335.72	560.69	480.80
2.Fiscal Services	235.37	355.35	449.62	512.63
3.Interest Payment and servicing of Debt.	5010.99	5515.11	6270.87	6724.08
4.Administrative Services	2651.85	3281.17	4281.41	4686.29
5. Pension and Miscellaneous General Services	7352.80	9110.39	4871.52	4814.98
II. Social Service (1 to 8)	6217.13	7260.85	11387.33	12454.91
1.Education, sports, Art and culture	3645.24	4086.06	6154.51	6509.97
2.Health and Family Welfare	980.66	1189.84	1692.00	2198.38
3. Water Supply, Sanitation House and Urban Development	318.34	321.69	476.51	677.86
4. Information and Broadcasting	20.38	23.96	37.00	41.50
5. Welfare of Schedule Caste, Scheduled Tribes and other Backward classes	112.98	239.78	644.51	541.09
6. Labour and Labour Welfare	91.05	109.29	161.47	188.28
7.Social Welfare and Nutrition	1035.32	1273.86	2199.32	2273.35
8.Others	13.16	16.37	22.01	24.48
III. Economic Services(1 to9)	5218.62	6398.93	7018.77	9890.12
1.Agriculture and Allied Activities	736.29	1205.99	1145.82	1416.57
2.Rural Development	102.41	117.39	194.08	642.73
3.Special Area Programme	0.00	0.00	0.00	0.00
4.Irrigation and Flood Control	768.66	920.90	1165.41	1345.12
5.Energy	2874.67	3376.24	3208.21	4633.21
6.Industry and Minerals	34.54	103.21	99.90	202.75
7.Transport	459.88	508.91	580.25	619.19
8.Science, Technology and Environment	2.21	3.43	12.32	18.41
9.General Economic Services	239.96	162.86	612.78	1012.14
IV.Grants -in-Aid and Contribution	446.91	639.66	1759.22	1602.86
Total Expenditure on Revenue	27407.94	32897.18	36599.43	41166.67

Source:- Punjab Budget Documents

Table No. 1.3 State Budget- Receipts on Capital Account

(Rs. in Crores)

Head	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5
I. Market Loan(net)	4361.07	4529.04	8675.02	9552.93
II. Small Saving Loan from the Centre	1454.25	520.78	-914.25	-2585.20
III. Provident Funds(net)*	848.81	1174.65	1400.00	1400.00
IV. Recoveries of Loans and Advances	1276.52	597.90	87.66	75.20
V. Loan from the Centre (a-b)	-102.57	7.62	137.40	157.81
a) Gross Loan (1 to 5)	71.40	192.93	346.04	343.00
1. Non Plan**	3.00	-	-	-
2. State Plan Schemes	68.40	192.93	346.04	343.00
3. Central Plan Schemes	0.00	0.00	0.00	0.00
4. Centrally sponsored schemes	0.00	0.00	0.00	0.00
5. Ways and Means of Advances	0.00	0.00	0.00	0.00
b) Repayments	173.97	185.31	208.64	185.19
VI. Loan from S.B.I and other Banks (net)	-578.38	-629.51	-684.95	737.72
VII. Financial Institutions (net)***	-334.85	13.33	28.77	18.05
VIII. Reserve Fund(net)	208.36	11.66	395.83	316.77
IX. Deposits and advances(Net)	263.68	642.61	371.71	21.71
X. Suspense and Miscellaneous(net)	36.36	67.53	94.49	69.89
XI Remittances and inter state sett	39.38	18.67	1.87	1.87
XII. Contingency Fund(net)	0.00	0.00	0.00	0.00
XIII. Ways and means of Advances from R.B.I.(net)	0.00	367.83	0.00	0.00
Total Receipts on Capital Account	7472.63	7322.11	9593.55	9766.75

*: State Provident fund and general insurance fund

** : Excluding Small Saving Loan from the Centre

***: RBI, NABARD, LIC, GIC and NCDC

Source: Punjab Budget Documents

Table No. 1.4 State Budget- Expenditure on Capital Account

(Rs. in Crores)

Heads	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5
I.Capital Outlay (1 to 3)	2166.41	2384.09	3959.66	5815.26
1.Capital Account of General Services	125.70	184.76	349.62	1242.29
2.Capital Account of Social Services	699.23	663.46	1701.04	2469.88
3.Capital Account of Economic services (I to ix)	1341.48	1535.87	1909.00	2103.09
i)Agriculture and Allied Activities	2.62	17.30	34.25	77.84
ii)Rural Development	93.11	303.89	358.03	302.41
iii)Other Special Programme	0.00	0.00	0.00	0.00
iv)Irrigation and Flood Control	567.44	533.61	841.60	1026.80
v)Energy	23.93	-	-	-
vi)Industry and Minerals	0.25	25.01	7.71	12.74
vii)Transport	558.25	583.41	493.39	455.18
viii) Science,Technology and Environment	-	-	2.87	13.41
ix)General Economic Services	95.88	72.65	171.15	214.71
II. Loans and Advances (i+ii)	28.84	68.40	176.84	60.54
i)Power Projects	-	-	-	-
ii)Other	28.84	68.40	176.84	60.54
Total Expenditure on Capital Account (I+II)	2195.25	2452.49	4136.50	5875.80

Source:- Punjab Budget Documents

Table No. 1.5 State Budget- Overall Budgetary Position

(Rs. in Crores)

Heads	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4
I.Revenue Account				
1.Receipts	22156.58	27608.47	31015.05	38043.36
2.Expenditure	27407.94	32897.18	36599.43	41166.67
Balance(1-2)	-5251.36	-5288.71	-5584.38	-3123.31
1.Receipts	7472.63	7322.11	9593.55	9766.75
2.Expenditure	2195.28	2452.49	4136.50	5875.80
3.Balance(1-2)	5277.35	4869.62	5457.05	3890.95
over all Balance				
Increase or Decrease in Cash Balance	25.99	-419.09	-127.33	767.64
1.Opening Balance	-301.18	-275.19	-694.28	-821.61
2.Closing Balance	-275.19	-694.28	-821.61	-53.97

Source:- Punjab Budget Documents

Table No. 1.6 Net Transfer of Resources from Centre of the State (Rs. in Crores)

Heads	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4
I.Share of Central Taxes & Duties(1+2)	2144.10	3050.87	3521.00	4202.15
1.Taxes on Income	491.53	630.15	727.61	830.67
2.Union Excise Duties	1652.57	2420.72	2793.39	3371.48
II. Grants(1 to 4)	2320.30	2399.25	3432.52	4724.56
1)Non-Plan Grants	390.31	720.81	184.50	393.00
2)State Plan Schemes	1279.25	954.65	1918.64	2149.12
3)Central Plan Schemes	38.20	64.40	0.00	408.82
4)Centrally sponsored Schemes	612.54	659.39	1329.38	1773.62
III.Loans Net a-(b+c)	-327.21	-211.97	-60.24	-28.96
a)Gross Loan (1 to 5)	71.40	192.93	346.04	343.00
1.Non-Plan	3.00	-	-	-
2)State Plan Schemes	68.40	192.93	346.04	343.00
3)Central Plan Schemes	0.00	0.00	0.00	0.00
4)Centrally sponsored Schemes	0.00	0.00	0.00	0.00
5)Ways and Means of Advances	0.00	0.00	0.00	0.00
b)Repayment of Loans	173.97	185.31	208.64	185.19
c)Interest Payments	224.64	219.59	197.64	186.77
Total transfer of Resources (Net) (I to III)	4137.19	5238.15	6893.28	8897.75

Source: Punjab Budget Documents

Table No. 1.7 Ratio of State Taxes to Gross State Domestic Product at Current Prices

(Rs. in Crores)

Item	2009-10(A)	2010-11 (A)	2011-12 (RE)
0	1	2	3
1.Revenue from State Taxes	12039.48	16828.18	20310.00
2. Gross State Domestic Product at current Prices	197499.81(R)	226867.02(P)	259222.89(Q)
Percentage of state taxes to GSDP	6.10	7.42	7.83
(A)Accounts (R)Revised	Source: Punjab Budget Documents		

Chapter-2

Tax Revenue of State Government

This chapter deals with Direct, Indirect & Total Taxes of all the States. Main highlights of this Chapter are:

- The per capita of total taxes of Punjab was Rs. 4937.78 in 2009-10(A) which increased to Rs. 7175.46 in 2010-11(A).
- Per capita of direct taxes in Punjab was Rs. 5.32 in 2009-10(A) and Rs.6.94 in 2010-11(A) whereas the per capita of Haryana and Himachal Pradesh for the direct taxes was Rs. 3.57 and 20.73 during 2009-10(A) and Rs. 3.95 and 6.97 during 2010-11(A).
- Per capita of indirect taxes in Punjab was Rs. 4932.46 in 2009-10(A) and Rs. 7168.52 in 2010-11(A). While the Per capita of Haryana and Himachal Pradesh for indirect taxes were Rs.5671.18 and Rs.4879.13 in 2009-10(A) respectively

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12 (RE)	2012-13 (BE)
0	1	2	3	4	5
1	<u>Andhra Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	43036	49033	64800	71280
	2.Estate Duty	-	-	-	-
	3.Land Revenue	22156	17074	14600	15330
	4.Urban Immovable Property tax	6249	10700	9660	16231
	5.Agricultural Income Tax	-	-	-	-
	Total	71441	76807	89060	102841
2	<u>Arunachal Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	446	337	605	666
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	446	337	605	666
3	<u>Assam</u>				
	1.Taxes on Professions Trades callings and Employment	15015	16059	16861	18716
	2.Estate Duty	-	-	-	-
	3.Land Revenue	11691	14187	15102	16081
	4.Urban ImmovableProperty tax	-	-	-	-
	5.Agricultural Income Tax	7834	10120	10622	11161
	Total	34540	40366	42585	45958
4	<u>Bihar</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	2330	3100
	2.Estate Duty	-	-	-	-
	3.Land Revenue	12396	13902	12520	15416
	4.Urban ImmovableProperty tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	12396	13902	14850	18516

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No.	Item	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4	5
5	<u>Chhattisgarh</u>				
	1.Taxes on Professions Trades callings and Employment	882	882	542	377
	2.Estate Duty	-	-	-	-
	3.Land Revenue	15969	24737	25000	27500
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	16851	25619	25542	27877
6	<u>Goa</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1061	832	1096	1129
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1061	832	1096	1129
7	<u>Gujarat</u>				
	1.Taxes on Professions Trades callings and Employment	19687	22822	23000	26246
	2.Estate Duty	-	-	-	-
	3.Land Revenue	116120	178879	160000	189000
	4.Urban Immovable Property tax	12375	13017	14007	15925
	5.Agricultural Income Tax	-	-	-	-
	Total	148182	214718	197007	231171
8	<u>Haryana</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	943	1002	1466	1528
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	943	1002	1466	1528

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No.	Item	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4	5
9	<u>Himachal Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1454	478	427	401
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1454	478	427	401
10	<u>Jammu & Kashmir</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	579	4203	2500	2000
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	579	4203	2500	2000
11	<u>JharKhand</u>				
	1.Taxes on Professions Trades callings and Employment	-13	-14	-	5000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	6000	6600	8349	8349
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	5987	6586	8349	13349
12	<u>Karnataka</u>				
	1.Taxes on Professions Trades callings and Employment	52721	54974	60300	72500
	2.Estate Duty	-	-	-	-
	3.Land Revenue	12788	17753	19003	19870
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	870	933	1200	1500
	Total	66379	73660	80503	93870

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No.	Item	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4	5
13	<u>Kerala</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	5393	5597	11935	12772
	4.Urban Immovable Property tax	6508	5479	7000	9100
	5.Agricultural Income Tax	2773	4697	1457	1598
	Total	14674	15773	20392	23470
14	<u>Madhya Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	21613	23374	24800	26100
	2.Estate Duty	-	-	-	-
	3.Land Revenue	18003	36081	47500	55000
	4.Urban Immovable Property tax	12	1	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	39628	59456	72300	81100
15	<u>Maharashtra</u>				
	1.Taxes on Professions Trades callings and Employment	161235	168620	170000	187000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	71404	109498	156474	160086
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	232639	278118	326474	347086
16	<u>Manipur</u>				
	1.Taxes on Professions Trades callings and Employment	1763	1877	2140	3439
	2.Estate Duty	-	-	-	-
	3.Land Revenue	81	129	147	168
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1844	2006	2287	3607

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No	Item	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4	5
17	<u>Meghalaya</u>				
	1.Taxes on Professions Trades callings and Employment	206	306	278	353
	2.Estate Duty	-	-	-	-
	3.Land Revenue	26	1712	323	359
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	232	2018	601	712
18	<u>Mizoram</u>				
	1.Taxes on Professions Trades callings and Employment	793	839	1020	1145
	2.Estate Duty	-	-	-	-
	3.Land Revenue	276	433	1064	401
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1069	1272	2084	1546
19	<u>Nagaland</u>				
	1.Taxes on Professions Trades callings and Employment	2254	2457	2900	3190
	2.Estate Duty	-	-	-	-
	3.Land Revenue	63	59	87	96
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	2317	2516	2987	3286
20	<u>Orissa</u>				
	1.Taxes on Professions Trades callings and Employment	13556	13328	16000	17100
	2.Estate Duty	-	-	-	-
	3.Land Revenue	29217	39066	46500	53110
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	42773	52394	62500	70210

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No	Item	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4	5
21	<u>Punjab</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1531	1924	1900	2000
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1531	1924	1900	2000
22	<u>Rajasthan</u>				
	1.Taxes on Professions Trades callings and Employment	4	2	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	14766	22217	19606	19606
	4.Urban Immovable Property tax	13214	29071	30000	30000
	5.Agricultural Income Tax	-	-	-	-
	Total	27984	51290	49606	49606
23	<u>Sikkim</u>				
	1.Taxes on Professions Trades callings and Employment	213	429	475	562
	2.Estate Duty	-	-	-	-
	3.Land Revenue	271	733	382	548
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	484	1162	857	1110
24	<u>Tamil Nadu</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	11666	11328	7155	8002
	4.Urban Immovable Property tax	1201	1021	1002	1052
	5.Agricultural Income Tax	-	1	-57	-
	Total	12867	12350	8100	9054

**Table No. 2.1 Tax Revenue of the State Governments
(Direct Taxes in the State)**

(Rs. in Lakhs)

Sr.No	Item	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
0	1	2	3	4	5
25	<u>Tripura</u>				
	1.Taxes on Professions Trades callings and Employment	2917	2922	3150	3200
	2.Estate Duty	-	-	-	-
	3.Land Revenue	554	1525	1582	2000
	4.Urban Immovable Property tax	-	-	2	3
	5.Agricultural Income Tax	1	1	1	2
	Total	3472	4448	4735	5205
26	<u>Uttra Khand</u>				
	1.Taxes on Professions Trades callings and Employment	713	969	1400	1500
	2.Estate Duty	-	-	-	-
	3.Land Revenue	880	1831	848	855
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1593	2800	2248	2355
27	<u>Uttar Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	2094	2544	2900	3538
	2.Estate Duty	-	-	-	-
	3.Land Revenue	66314	113416	24587	29996
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	68408	115960	27487	33534
28	<u>West Bengal</u>				
	1.Taxes on Professions Trades callings and Employment	36240	38854	42351	46586
	2.Estate Duty	-	-	-	-
	3.Land Revenue	92892	125366	150439	180527
	4.Urban Immovable Property tax	8	2	2	2
	5.Agricultural Income Tax	886	1585	1617	1649
	Total	130026	165807	194409	228764
29	<u>Delhi</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	-	-	-	-
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	-	-	-	-
30	<u>All States</u>				
	1.Taxes on Professions Trades callings and Employment	374927	400278	435247	490932
	2.Estate Duty	-	-	-	-
	3.Land Revenue	514941	750897	731195	822796
	4.Urban Immovable Property tax	39567	59293	61674	72314
	5.Agricultural Income Tax	12365	17336	14841	15909
	Total	941800	1227804	1242957	1401951

Source: State Finances A study of Budget of 2012-13
A Report of Reserve Bank of India.

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the State)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	<u>Andhra Pradesh</u>				
	1.Share in Central Taxes	1214171	1523674	1780319	2196390
	2.State Sales Tax	2216315	2731419	3342284	4177905
	3.Central Sales Tax	136208	170161	241413	301763
	4.Sales Tax on Motor Spirit and Lubricants	6	7	55	70
	5.Other receipt	11493	12897	16209	20262
	6.Taxes on Vehicles	199530	262675	280000	364000
	7.Taxes on Goods and passengers	1028	948	1244	1256
	8.Entertainment Tax	7156	8671	12454	10153
	9.State Excise Duties	584859	826467	901440	1082000
	10.Electricity Duties	15926	28588	27720	30492
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	9746	11958	14083	14707
	13.Stamps and Registration fees	263863	383357	414000	496800
	Total	4660301	5960822	7031221	8695798
2	<u>Arunachal Pradesh</u>				
	1.Share in Central Taxes	47542	72020	86516	99493
	2.State Sales Tax	13023	16824	19700	22655
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	1307	1176	1700	1800
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	2379	2974	2878	3200
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	188	186	227	250
	Total	64439	93180	111021	127398
3	<u>Assam</u>				
	1.Share in Central Taxes	533953	796861	957277	1100869
	2.State Sales Tax	321052	394271	497588	547407
	3.Central Sales Tax	30932	36641	45000	49500
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	1542	949	1053	1169
	6.Taxes on Vehicles	17726	23199	30000	33500
	7.Taxes on Goods and passengers	54541	47810	46824	49275
	8.Entertainment Tax	263	265	506	530
	9.State Excise Duties	23919	32312	48000	53000
	10.Electricity Duties	2707	4158	4403	4664
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	604	731	755	803
	13.Stamps and Registration fees	10845	12284	13597	15118
	Total	998084	1349481	1645003	1855835

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
4	<u>Bihar</u>				
	1.Share in Central Taxes	1820258	2397838	2880550	3312633
	2.State Sales Tax	263705	453146	645800	727700
	3.Central Sales Tax	122780	2958	5000	6500
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-2557	-386	-	-
	6.Taxes on Vehicles	34513	45543	53700	64440
	7.Taxes on Goods and passengers	161316	200632	194000	280000
	8.Entertainment Tax	1803	2245	1400	3000
	9.State Excise Duties	108168	152335	179000	276495
	10.Electricity Duties	6663	6522	6070	6080
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	390	220	1100	1200
	13.Stamps and Registration fees	99790	109868	160000	185600
	Total	2616829	3370921	4126620	4863648
5	<u>Chhattisgarh</u>				
	1.Share in Central Taxes	438064	542519	651723	749483
	2.State Sales Tax	303115	403150	523454	628143
	3.Central Sales Tax	68100	74583	76531	91837
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	1	6346	15	20
	6.Taxes on Vehicles	35188	42752	47500	55000
	7.Taxes on Goods and passengers	69610	67514	70000	80500
	8.Entertainment Tax	686	1069	684	782
	9.State Excise Duties	118772	150644	155000	165000
	10.Electricity Duties	41691	50253	63251	68401
	11.Surcharge on Cash Crops and Cess on Sugarcane	8	-	-	-
	12.Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	58313	78585	87500	100000
	Total	1133548	1417415	1675658	1939166
6	<u>Goa</u>				
	1.Share in Central Taxes	42742	58423	70182	84217
	2.State Sales Tax	106060	127572	160100	196750
	3.Central Sales Tax	7805	9946	9900	10900
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	344	482	500	500
	6.Taxes on Vehicles	10512	13040	14775	15550
	7.Taxes on Goods and passengers	16073	17198	17700	26600
	8.Entertainment Tax	3711	4370	5000	8650
	9.State Excise Duties	10446	13916	15999	22000
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	2	4	-	-
	12.Other Taxes and Duties	9093	11415	12500	17400
	13.Stamps and Registration fees	11125	15179	15111	24020
	Total	217913	271545	321767	406587

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
7	Gujarat				
	1.Share in Central Taxes	589092	667944	802376	922730
	2.State Sales Tax	1511600	1953915	2401379	3181500
	3. Central Sales Tax	254859	466668	421914	485000
	4. Sales Tax on Motor Spirit and Lubricants	49645	60775	75753	82500
	5. Other receipt	3856	7986	954	1000
	6.Taxes on Vehicles	154264	200368	190000	209000
	7.Taxes on Goods and passengers	691	638	21200	10015
	8.Entertainment Tax	4728	6619	6884	8986
	9.State Excise Duties	6594	6297	6658	7250
	10.Electricity Duties	264365	326264	350000	370000
	11. Surcharge on Cash Crops and Cess on Sugarcane	19	3	-	-
	12. Other Taxes and Duties	19549	22989	28116	36700
	13.Stamps and Registration fees	255672	366624	450000	500000
	Total	3114934	4087090	4755234	5814681
8	Haryana				
	1.Share in Central Taxes	177447	230175	276511	317990
	2.State Sales Tax	790722	981806	1232200	1463560
	3. Central Sales Tax	109017	126395	177800	181440
	4. Sales Tax on Motor Spirit and Lubricants	4	-	-	-
	5. Other receipt	3493	-	-	-
	6.Taxes on Vehicles	27707	45736	70000	75000
	7.Taxes on Goods and passengers	39145	38714	41000	45000
	8.Entertainment Tax	3555	3509	3795	4000
	9.State Excise Duties	205902	236581	280000	300000
	10.Electricity Duties	11958	13027	14500	16000
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	147	339	785	800
	13.Stamps and Registration fees	129357	231928	280000	300000
	Total	1498454	1908210	2376591	2703790
9	Himachal Pradesh				
	1.Share in Central Taxes	86163	171535	206067	237280
	2.State Sales Tax	126005	169577	215098	254868
	3. Central Sales Tax	19929	29580	35123	40217
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	2806	10953	12917	21073
	6.Taxes on Vehicles	13397	16302	19039	21539
	7.Taxes on Goods and passengers	8874	9346	9986	11819
	8.Entertainment Tax	15	43	35	44
	9.State Excise Duties	50026	56153	71825	80014
	10.Electricity Duties	3908	30159	19012	21703
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	19699	28379	30047	38160
	13.Stamps and Registration fees	11340	13269	14521	15905
	Total	342162	535296	633670	742622

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
10	<u>Jammu & Kashmir</u>				
	1.Share in Central Taxes	187983	306698	369110	424477
	2.State Sales Tax	175000	216048	281932	327000
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	38000	-	60000	67000
	5. Other receipt	-	20402	-	-
	6.Taxes on Vehicles	9270	11533	12850	13570
	7.Taxes on Goods and passengers	31550	33716	43900	46100
	8.Entertainment Tax	-	22	-	-
	9.State Excise Duties	27000	33724	38300	40400
	10.Electricity Duties	19589	14750	26200	30600
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	6002	-	-
	12.Other Taxes and Duties	-	-	51	54
	13.Stamps and Registration fees	6488	7858	13327	15191
	Total	494880	650753	845670	964392
11	<u>Jharkhand</u>				
	1.Share in Central Taxes	576338	633971	739330	850229
	2.State Sales Tax	350000	377800	468841	553463
	3.Central Sales Tax	70000	72500	94484	111537
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	40000	44000	35600	55600
	7.Taxes on Goods and passengers	6406	6537	3000	3000
	8.Entertainment Tax	924	1226	3701	3000
	9.State Excise Duties	50000	52500	44500	70000
	10.Electricity Duties	5249	5356	10000	14000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-24	-26	-26	-
	13.Stamps and Registration fees	27494	30250	45000	49500
	Total	1126387	1224114	1444430	1710329
12	<u>Karnataka</u>				
	1.Share in Central Taxes	735998	950631	1107504	1309370
	2.State Sales Tax	1489571	1936059	2351000	2692500
	3.Central Sales Tax	93696	87410	81000	81000
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	196160	255002	295000	335000
	7.Taxes on Goods and passengers	129113	152555	184000	210000
	8.Entertainment Tax	11614	9770	11500	12500
	9.State Excise Duties	694632	828474	950000	1077500
	10.Electricity Duties	67869	66349	67500	78500
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	46069	84926	82000	81200
	13.Stamps and Registration fees	262757	353108	475000	520000
	Total	3727479	4724284	5604504	6397570

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
13	<u>Kerala</u>				
	1.Share in Central Taxes	439878	514185	617697	710346
	2.State Sales Tax	1244818	1549922	1906257	2304288
	3.Central Sales Tax	29294	31042	32891	36461
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	2977	2346	3605	4303
	6.Taxes on Vehicles	113110	133137	141948	169449
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	48	24	60	65
	9.State Excise Duties	151481	169954	208784	255065
	10.Electricity Duties	2478	2071	2750	25000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	13980	12651	15900	16550
	13.Stamps and Registration fees	189641	255249	312042	377571
	Total	2187705	2670581	3241934	3899098
14	<u>Madhya Pradesh</u>				
	1.Share in Central Taxes	1107698	1563851	1878647	2160448
	2.State Sales Tax	715383	957404	1090000	1250000
	3.Central Sales Tax	56999	68272	110000	150000
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	91901	119838	128500	140000
	7.Taxes on Goods and passengers	133288	174620	190000	215000
	8.Entertainment Tax	344	2943	4975	4975
	9.State Excise Duties	295194	360342	420000	480000
	10.Electricity Duties	214649	147632	170000	137000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	1578	-	123068	53121
	13.Stamps and Registration fees	178315	251427	280000	320000
	Total	2795349	3646329	4395190	4910544
15	<u>Maharashtra</u>				
	1.Share in Central Taxes	824811	1141982	1331860	1572845
	2.State Sales Tax	3004758	3884711	3480921	3634800
	3.Central Sales Tax	250532	354825	409641	458798
	4.Sales Tax on Motor Spirit and Lubricants	-	-	1104808	1237385
	5.Other receipt	12311	8193	4630	5185
	6.Taxes on Vehicles	268230	353290	400000	420000
	7.Taxes on Goods and passengers	97660	59988	89367	89367
	8.Entertainment Tax	49160	53046	50004	55000
	9.State Excise Duties	505663	596185	850000	945000
	10.Electricity Duties	328932	473026	441037	480993
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	543	-	-
	12.Other Taxes and Duties	83381	89181	86022	82868
	13.Stamps and Registration fees	1077365	1351599	1400088	1573000
	Total	6502803	8366569	9648378	10555241

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
16	<u>Manipur</u>				
	1.Share in Central Taxes	59756	99057	114321	136435
	2.State Sales Tax	16328	22757	25943	25080
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	435	444	506	1717
	7.Taxes on Goods and passengers	81	90	103	117
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	470	661	754	859
	10.Electricity Duties	1	-	-	-
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	19	390	445	507
	13.Stamps and Registration fees	426	357	407	664
	Total	77516	123756	142479	165379
17	<u>Meghalaya</u>				
	1.Share in Central Taxes	61238	89627	107669	123819
	2.State Sales Tax	19614	22974	25335	30559
	3. Central Sales Tax	2296	8511	5500	10500
	4. Sales Tax on Motor Spirit and Lubricants	9815	9009	10970	10624
	5. Other receipt	414	53	16	34
	6.Taxes on Vehicles	1361	1919	1859	3162
	7.Taxes on Goods and passengers	360	437	497	503
	8.Entertainment Tax	23	29	130	131
	9.State Excise Duties	9029	10450	12442	14308
	10.Electricity Duties	5	26	136	137
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	442	-	-
	12. Other Taxes and Duties	87	203	125	126
	13.Stamps and Registration fees	1102	1076	1229	1244
	Total	105344	144756	165908	195147
18	<u>Mizoram</u>				
	1.Share in Central Taxes	39453	59078	70973	81371
	2.State Sales Tax	6541	10470	8893	10500
	3. Central Sales Tax	1	-	2	2
	4. Sales Tax on Motor Spirit and Lubricants	1876	-	4458	5270
	5. Other receipt	175		100	50
	6.Taxes on Vehicles	671	772	1560	924
	7.Taxes on Goods and passengers	139	172	322	300
	8.Entertainment Tax	36	-	51	59
	9.State Excise Duties	210	239	240	263
	10.Electricity Duties	-	-	-	-
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	70	-
	12. Other Taxes and Duties	-	47	1	1
	13.Stamps and Registration fees	39	34	250	126
	Total	49141	70812	86920	98866

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
19	<u>Nagaland</u>				
	1.Share in Central Taxes	43403	68946	82827	86555
	2.State Sales Tax	13222	16722	20050	22055
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	1673	2392	2723	2995
	7.Taxes on Goods and passengers	396	662	274	301
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	314	300	391	430
	10.Electricity Duties	11	2	4	4
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	1	1
	13.Stamps and Registration fees	119	135	126	139
	Total	59138	89159	106396	112480
20	<u>Orissa</u>				
	1.Share in Central Taxes	851865	1049686	1201001	1348100
	2.State Sales Tax	491500	621885	755635	901620
	3. Central Sales Tax	49377	58552	72504	78380
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	243	-	-
	6.Taxes on Vehicles	61123	72758	84300	96945
	7.Taxes on Goods and passengers	81525	111137	123500	141728
	8.Entertainment Tax	928	2862	2880	3121
	9.State Excise Duties	84905	109426	135000	150000
	10.Electricity Duties	45996	45806	50000	57500
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	4113	2622	2620	2874
	13.Stamps and Registration fees	35996	41582	51000	58650
	Total	1707328	2116559	2478440	2838918
21	<u>Punjab</u>				
	1.Share in Central Taxes	214410	305087	352101	420215
	2.State Sales Tax	726431	964242	1146600	1352247
	3. Central Sales Tax	31318	37449	44500	69053
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	55474	65391	80000	86400
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	120	288	1000	3000
	9.State Excise Duties	210092	237308	325000	380000
	10.Electricity Duties	23013	142290	140000	154000
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	876	2080	2000	-
	13.Stamps and Registration fees	155094	231846	290000	337500
	Total	1416828	1985981	2381201	2802415

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
22	<u>Rajasthan</u>				
	1.Share in Central Taxes	925813	1285562	1497704	1770685
	2.State Sales Tax	943629	1163874	1365306	1506837
	3. Central Sales Tax	48215	72835	104356	114792
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	24509	26250	30337	33371
	6.Taxes on Vehicles	137287	161225	172500	190000
	7.Taxes on Goods and passengers	17610	23069	26500	28000
	8.Entertainment Tax	1403	2081	100	100
	9.State Excise Duties	230048	286141	295000	325000
	10.Electricity Duties	69999	90581	124470	150525
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	4449	4363	4510	5000
	13.Stamps and Registration fees	136294	194105	250000	280000
	Total	2539256	3310086	3870783	4404310
23	<u>Sikkim</u>				
	1.Share in Central Taxes	37539	52563	61166	72315
	2.State Sales Tax	11342	13424	9070	17600
	3. Central Sales Tax	765	850	830	1114
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	788	1066	1500	1500
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	61	66	76	87
	9.State Excise Duties	5727	7064	9381	9500
	10.Electricity Duties	-	-	-	-
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	2677	3686	3145	3676
	13.Stamps and Registration fees	448	570	326	747
	Total	59347	79289	85494	106539
24	<u>TamilNadu</u>				
	1.Share in Central Taxes	875619	1091397	1271495	1503247
	2.State Sales Tax	2098574	2636356	3473101	4090070
	3. Central Sales Tax	167578	225067	270173	310699
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	202464	266005	321039	414111
	7.Taxes on Goods and passengers	109192	162580	203144	233616
	8.Entertainment Tax	1080	1351	2255	2605
	9.State Excise Duties	674068	811594	989101	1147397
	10.Electricity Duties	3706	174543	52872	60989
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	18923	23314	26690	30819
	13.Stamps and Registration fees	366216	465059	646755	846694
	Total	4517420	5857266	7256625	8640247

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
25	<u>Tripura</u>				
	1.Share in Central Taxes	70634	112236	123000	138000
	2.State Sales Tax	37493	44493	60000	67000
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	3714	2192	2357	4000
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	6109	8585	9000	10000
	10.Electricity Duties	2	3	3	2
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	99	91	72	137
	13.Stamps and Registration fees	1815	2423	1997	3000
	Total	119866	170023	196429	222139
26	<u>Uttaranchal</u>				
	1.Share in Central Taxes	155001	246007	283917	338845
	2.State Sales Tax	197664	261667	231000	251000
	3. Central Sales Tax	26251	31663	7000	7000
	4. Sales Tax on Motor Spirit and Lubricants	9	-	125500	150000
	5. Other receipt	760	718	760	810
	6.Taxes on Vehicles	18456	22726	30453	27500
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	627	1215	1600	1700
	9.State Excise Duties	70464	75592	84267	94215
	10.Electricity Duties	211	216	22900	6000
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	-	-	50	50
	13.Stamps and Registration fees	39870	43950	52385	57395
	Total	509313	683754	839832	934515
27	<u>Uttar Pradesh</u>				
	1.Share in Central Taxes	3179667	4321890	5191954	5952834
	2.State Sales Tax	1881949	2241220	2918929	3560265
	3. Central Sales Tax	139751	196780	227321	277268
	4. Sales Tax on Motor Spirit and Lubricants	816	1097	-	-
	5. Other receipt	59664	44555	10161	11685
	6.Taxes on Vehicles	140350	181689	253598	309390
	7.Taxes on Goods and passengers	27105	24168		
	8.Entertainment Tax	18660	23885	27540	33602
	9.State Excise Duties	566606	672349	825269	1006828
	10.Electricity Duties	27216	35701	32373	41100
	11. Surcharge on Cash Crops and Cess on Sugarcane	338	-	-	-
	12. Other Taxes and Duties	675	630	1013	1235
	13.Stamps and Registration fees	456223	597466	762950	930799
	Total	6499020	8341430	10251108	12125006

**Table No. 2.2 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
28	West Bengal				
	1.Share in Central Taxes	1164816	1595495	1858781	2197582
	2.State Sales Tax	963848	1221416	1477913	1860664
	3. Central Sales Tax	86221	105919	128162	155717
	4. Sales Tax on Motor Spirit and	6	18	22	27
	5. Other receipt	17	30	36	44
	6.Taxes on Vehicles	77434	93601	93601	159513
	7.Taxes on Goods and passengers	2	6	6	6
	8.Entertainment Tax	4160	3771	4830	5425
	9.State Excise Duties	144381	178334	222918	278647
	10.Electricity Duties	66457	76909	76909	88446
	11. Surcharge on Cash Crops and	872	194	235	285
	12. Other Taxes and Duties	35151	40348	45190	50613
	13.Stamps and Registration fees	181422	226521	249174	294074
	Total	2724787	3542562	4157777	5091043
29	Delhi				
	1.Share in Central Taxes	-	-	-	-
	2.State Sales Tax	-	-	-	-
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	-	-	-	-
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	-	-	-	-
	10.Electricity Duties	-	-	-	-
	11. Surcharge on Cash Crops and	-	-	-	-
	12. Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	-	-	-	-
	Total	-	-	-	-
30	All States				
	1.Share in Central Taxes	16501353	21948937	25972577	30218802
	2.State Sales Tax	20039260	25395125	30134328	35658037
	3.Central Sales Tax	1801930	2268608	2601046	3029477
	4. Sales Tax on Motor Spirit and	100178	70906	1381566	1552876
	5. Other receipt	121492	142014	81294	99505
	6.Taxes on Vehicles	1914044	2439769	2766607	3271605
	7.Taxes on Goods and passengers	985697	1132537	1266567	1472503
	8.Entertainment Tax	111205	129370	141461	161515
	9.State Excise Duties	4837458	5916901	7081147	8274371
	10.Electricity Duties	1222599	1734234	1702110	1842137
	11.Surcharge on Cash Crops and	1546	7189	305	285
	12. Other Taxes and Duties	271282	340539	480262	438602
	13.Stamps and Registration fees	3957617	5265894	6267013	7303988
	Total	51865661	66792023	79876283	93323703

Source: State Finances A study of Budget of 2012-13
A Report of Reserve Bank of India.

**Table No. 2.3 Tax Revenue of the State Governments
(Direct Taxes in the States)**

(Rs. in Lakhs)

Sr.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	71441	76807	89060	102841
2	Arunachal Pradesh	446	337	605	666
3	Assam	34540	40366	42585	45958
4	Bihar	12396	13902	14850	18516
5	Chhattisgarh	16851	25619	25542	27877
6	Goa	1061	832	1096	1129
7	Gujarat	148182	214718	197007	231171
8	Haryana	943	1002	1466	1528
9	Himachal Pradesh	1454	478	427	401
10	Jammu and Kashmir	579	4203	2500	2000
11	Jharkhand	5987	6586	8349	13349
12	Karnataka	66379	73660	80503	93870
13	Kerala	14674	15773	20392	23470
14	Madhya Pradesh	39628	59456	72300	81100
15	Maharashtra	232639	278118	326474	347086
16	Manipur	1844	2006	2287	3607
17	Meghalaya	232	2018	601	712
18	Mizoram	1069	1272	2084	1546
19	Nagaland	2317	2516	2987	3286
20	Orrissa	42773	52394	62500	70210
21	Punjab	1531	1924	1900	2000
22	Rajasthan	27984	51290	49606	49606
23	Sikkim	484	1162	857	1110
24	Tamil Nadu	12867	12350	8100	9054
25	Tripura	3472	4448	4735	5205
26	Utteranchal	1593	2800	2248	2355
27	Uttar Pradesh	68408	115960	27487	33534
28	West Bengal	130026	165807	194409	228764
29	Delhi	-	-	-	-

**Table No. 2.4 Tax Revenue of the State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	4660301	5960822	7031221	8695798
2	Arunachal Pradesh	64439	93180	111021	127398
3	Assam	998084	1349481	1645003	1855835
4	Bihar	2616829	3370921	4126620	4863648
5	Chhattisgarh	1133548	1417415	1675658	1939166
6	Goa	217913	271545	321767	406587
7	Gujarat	3114934	4087090	4755234	5814681
8	Haryana	1498454	1908210	2376591	2703790
9	Himachal Pradesh	342162	535296	633670	742622
10	Jammu and Kashmir	494880	650753	845670	964392
11	Jharkhand	1126387	1224114	1444430	1710329
12	Karnataka	3727479	4724284	5604504	6397570
13	Kerala	2187705	2670581	3241934	3899098
14	Madhya Pradesh	2795349	3646329	4395190	4910544
15	Maharashtra	6502803	8366569	9648378	10555241
16	Manipur	77516	123756	142479	165379
17	Meghalya	105434	144756	165908	195147
18	Mizoram	49141	70812	86920	98866
19	Nagaland	59138	89159	106396	112480
20	Orrissa	1707328	2116559	2478440	2838918
21	Punjab	1416828	1985981	2381201	2802415
22	Rajasthan	2539256	3310086	3870783	4404310
23	Sikkim	59347	79289	85494	106539
24	Tamil Nadu	4517420	5857266	7256625	8640247
25	Tripura	119866	170023	196429	222139
26	Utteranchal	509313	683754	839832	934515
27	Uttar Pradesh	6499020	8341430	10251108	12125006
28	West Bengal	2724787	3542562	4157777	5091043
29	Delhi	-	-	-	-

**Table No. 2.5 Tax Revenue of the State Governments
(Total Tax Revenue in the States)**

(Rs. in Lakhs)

Sr.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	4731742	6037629	7120281	8798639
2	Arunachal Pradesh	64885	93517	111626	128064
3	Assam	1032624	1389847	1687588	1901793
4	Bihar	2629225	3384823	4141470	4882164
5	Chhattisgarh	1150399	1443034	1701200	1967043
6	Goa	218974	272377	322863	407716
7	Gujarat	3263116	4301808	4952241	6045852
8	Haryana	1499397	1909212	2378057	2705318
9	Himachal Pradesh	343616	535774	634097	743023
10	Jammu and Kashmir	495459	654956	848170	966392
11	Jharkhand	1132374	1230700	1452779	1723678
12	Karnataka	3793858	4797944	5685007	6491440
13	Kerala	2202379	2686354	3262326	3922568
14	Madhya Pradesh	2834977	3705785	4467490	4991644
15	Maharashtra	6735442	8644687	9974852	10902327
16	Manipur	79360	125762	144766	168986
17	Meghalya	105666	146774	166509	195859
18	Mizoram	50210	72084	89004	100412
19	Nagaland	61455	91675	109383	115766
20	Orissa	1750101	2168953	2540940	2909128
21	Punjab	1418359	1987905	2383101	2804415
22	Rajasthan	2567240	3361376	3920389	4453916
23	Sikkim	59831	80451	86351	107649
24	Tamil Nadu	4530287	5869616	7264725	8649301
25	Tripura	123338	174471	201164	227344
26	Uttaranchal	510906	686554	842080	936870
27	Uttar Pradesh	6567428	8457390	10278595	12158540
28	West Bengal	2854813	3708369	4352186	5319807
29	Delhi	-	-	-	-

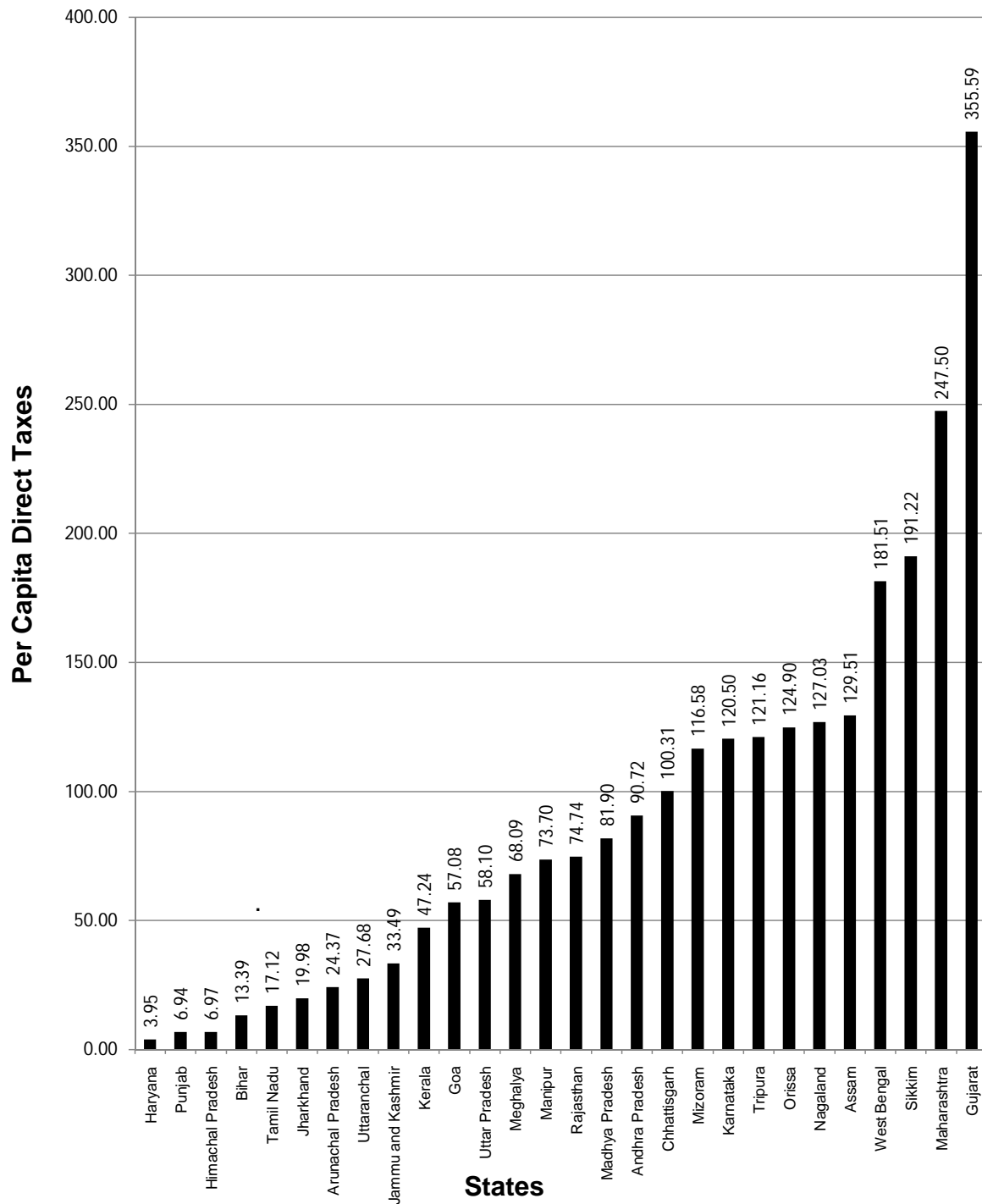
Table No. 2.6 Per Capita Direct Taxes in the State

(Rs.)

Sr.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	83.13	90.72	104.08	118.93
2	Arunachal Pradesh	32.84	24.37	42.76	46.00
3	Assam	111.13	129.51	134.50	142.90
4	Bihar	11.93	13.39	13.99	17.05
5	Chhattisgarh	69.71	100.31	97.99	104.78
6	Goa	69.48	57.08	74.60	76.24
7	Gujarat	243.92	355.59	320.59	369.64
8	Haryana	3.57	3.95	5.68	5.81
9	Himachal Pradesh	20.73	6.97	6.15	5.71
10	Jammu and Kashmir	4.54	33.49	19.50	15.27
11	Jharkhand	18.43	19.98	24.82	38.89
12	Karnataka	108.88	120.50	129.78	149.14
13	Kerala	42.60	47.24	60.78	69.63
14	Madhya Pradesh	54.14	81.90	97.76	107.65
15	Maharashtra	200.19	247.50	286.26	299.88
16	Manipur	73.53	73.70	82.61	128.08
17	Meghalaya	7.88	68.09	19.78	22.85
18	Mizoram	96.01	116.58	187.14	136.02
19	Nagaland	74.56	127.03	150.89	166.08
20	Orissa	101.73	124.90	147.05	163.04
21	Punjab	5.32	6.94	6.77	7.04
22	Rajasthan	39.64	74.74	70.90	69.54
23	Sikkim	69.36	191.22	138.57	176.36
24	Tamil Nadu	18.70	17.12	11.07	12.19
25	Tripura	95.16	121.16	127.21	137.93
26	Uttaranchal	15.91	27.68	21.83	22.48
27	Uttar Pradesh	33.56	58.10	13.52	16.20
28	West Bengal	140.31	181.51	210.07	244.00

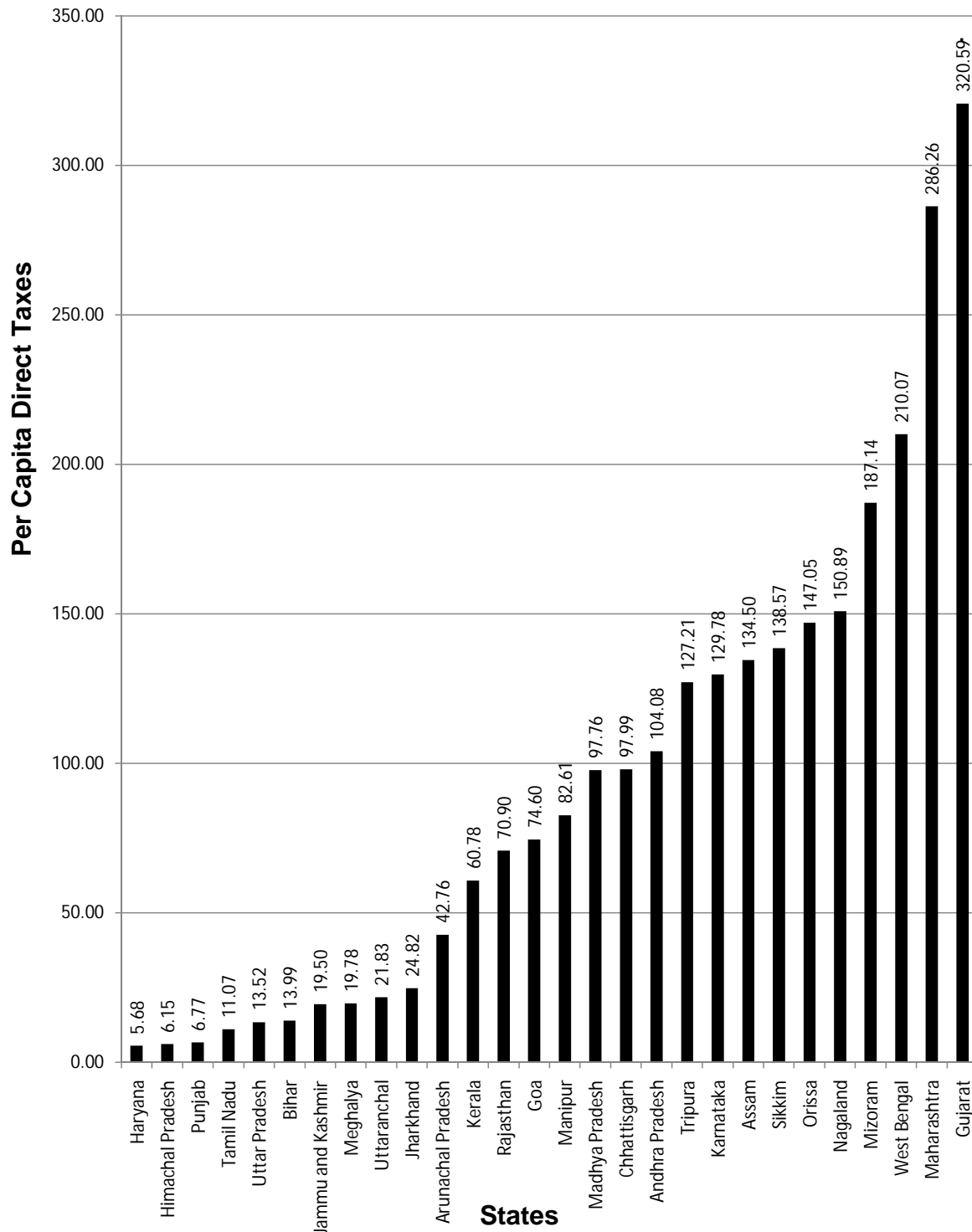
Per Capita Direct Taxes in the States (2010-11) Accounts

In Rs.



Per Capita Direct Taxes in the States(2011-12) Revised Estimates

(In Rs.)



Per Capita Direct Taxes in the States (2012-13) Budget Estimates

(In Rs.)

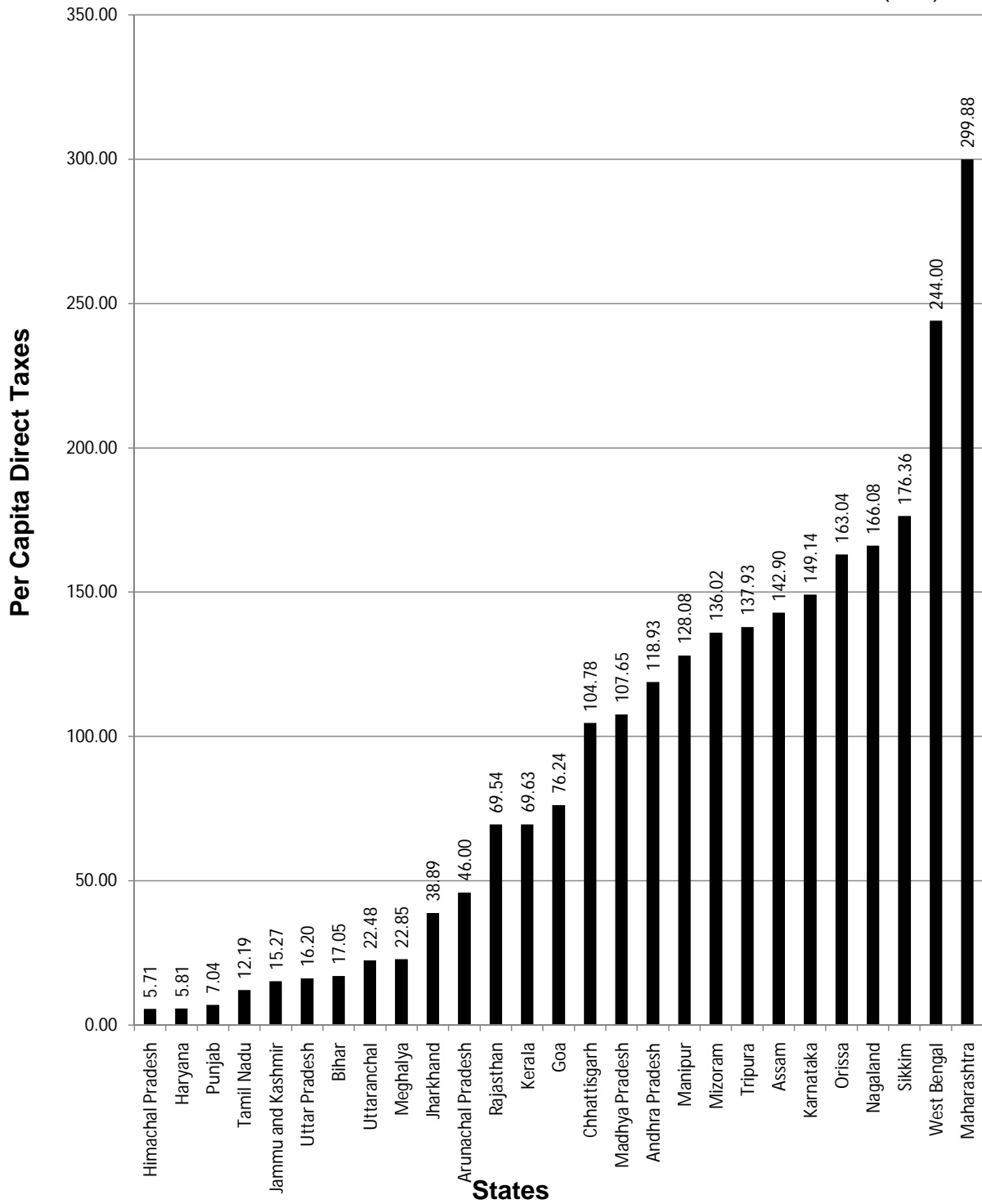


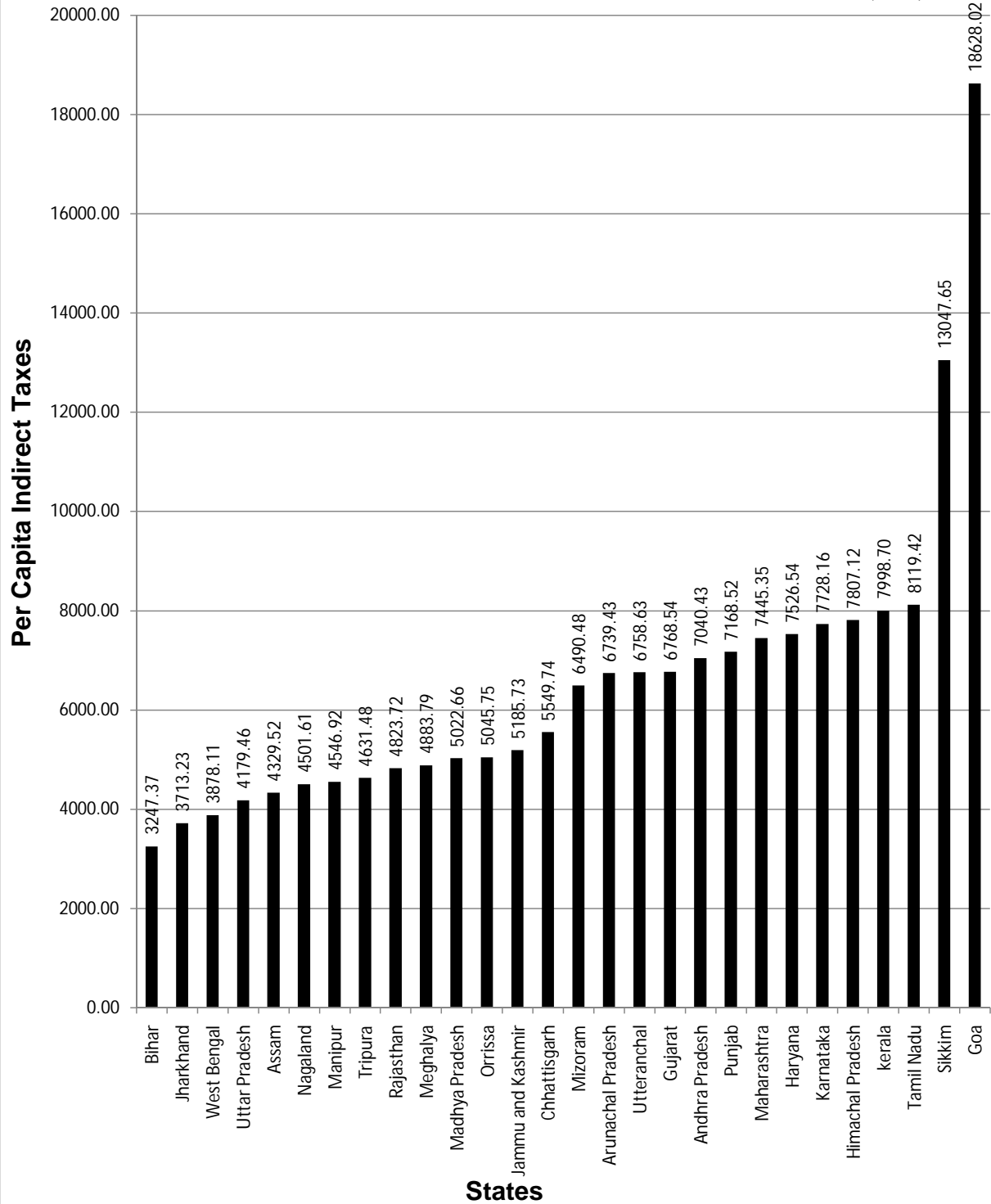
Table No. 2.7 Per Capita Indirect Taxes in the State

(Rs.)

Sr.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	5422.65	7040.43	8217.60	10056.44
2	Arunachal Pradesh	4744.36	6739.43	7846.97	8799.48
3	Assam	3211.28	4329.52	5195.55	5770.27
4	Bihar	2519.65	3247.37	3887.51	4480.58
5	Chhattisgarh	4689.29	5549.74	6428.44	7289.20
6	Goa	14269.47	18628.02	21900.25	27456.40
7	Gujarat	5127.26	6768.54	7738.07	9297.52
8	Haryana	5671.18	7526.54	9205.51	10284.68
9	Himachal Pradesh	4879.13	7807.12	9131.39	10573.48
10	Jammu and Kashmir	3877.02	5185.73	6597.15	7364.96
11	Jharkhand	3468.85	3713.23	4293.95	4982.75
12	Karnataka	6114.33	7728.16	9035.25	10164.37
13	kerala	6350.71	7998.70	9663.59	11566.94
14	Madhya Pradesh	3818.66	5022.66	5943.05	6518.01
15	Maharashtra	5595.71	7445.35	8459.98	9119.26
16	Manipur	3091.04	4546.92	5146.30	5872.44
17	Meghalya	3582.92	4883.79	5461.43	6261.43
18	Mizoram	4413.54	6490.48	7805.33	8698.02
19	Nagaland	1902.94	4501.61	5374.59	5684.76
20	Orrissa	4060.62	5045.75	5831.48	6592.62
21	Punjab	4932.46	7168.52	8484.78	9857.51
22	Rajasthan	3596.70	4823.72	5532.38	6173.92
23	Sikkim	8505.48	13047.65	13824.05	16927.32
24	Tamil Nadu	6567.02	8119.42	9914.48	11635.01
25	Tripura	3285.28	4631.48	5277.43	5886.35
26	Utteranchal	5088.19	6758.63	8157.02	8918.78
27	Uttar Pradesh	3188.14	4179.46	5043.01	5856.52
28	West Bengal	2940.26	3878.11	4492.74	5430.05

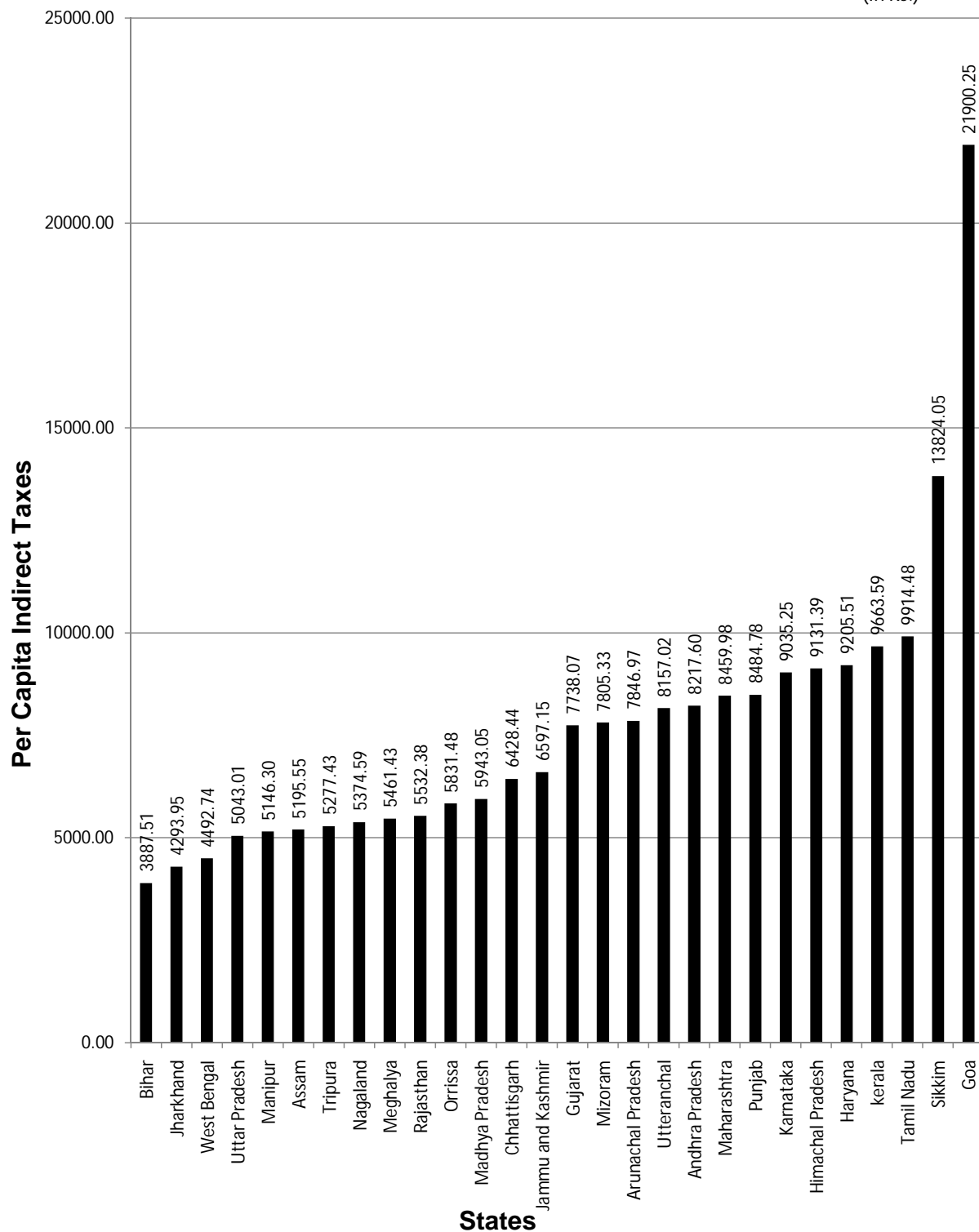
Per Capita Indirect Taxes in the States (2010-11) Accounts

(In Rs.)



Per Capita Indirect Taxes in the States (2011-12) Revised Estimates

(In Rs.)



Per Capita Indirect Taxes in the states (2012-13) Budget Estimates

(In Rs.)

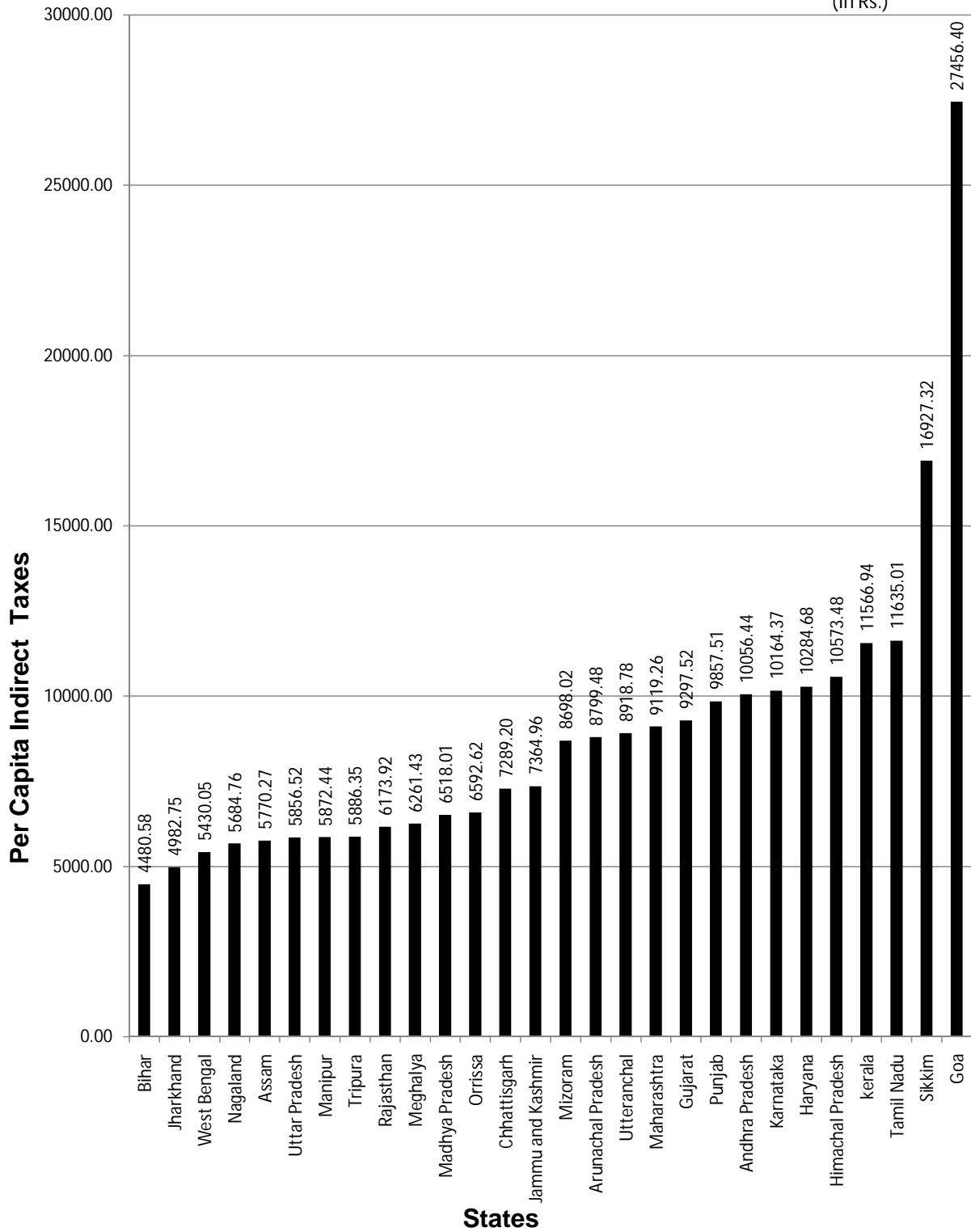


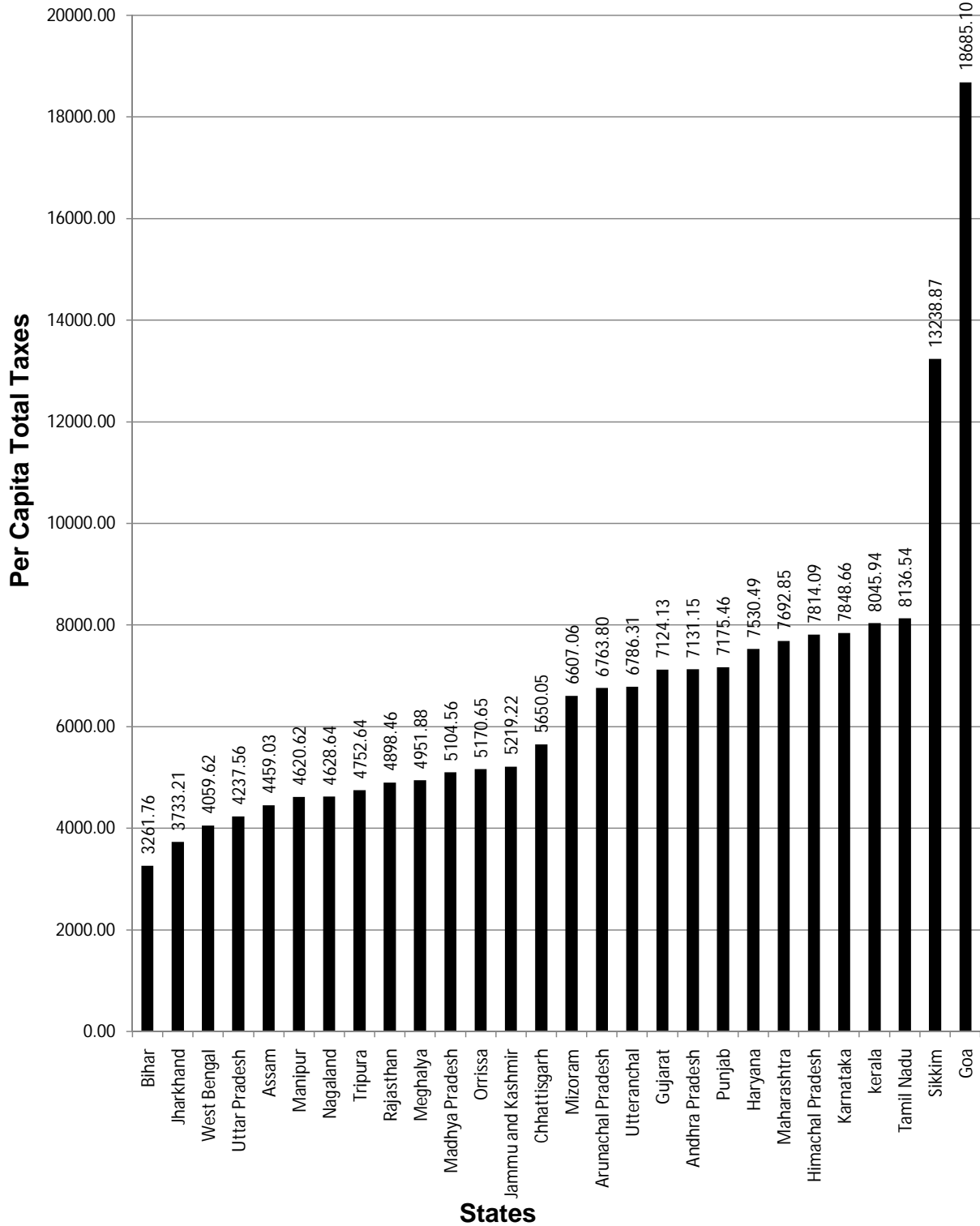
Table No. 2.8 Per Capita Total Taxes in the State

(Rs.)

Sr.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	5505.78	7131.15	8321.68	10175.37
2	Arunachal Pradesh	4777.20	6763.80	7889.73	8845.48
3	Assam	3322.41	4459.03	5330.05	5913.17
4	Bihar	2531.58	3261.76	3901.50	4497.63
5	Chhattisgarh	4759.00	5650.05	6526.43	7393.98
6	Goa	14338.95	18685.10	21974.85	27532.64
7	Gujarat	5371.18	7124.13	8058.66	9667.16
8	Haryana	5674.75	7530.49	9211.19	10290.49
9	Himachal Pradesh	4899.86	7814.09	9137.54	10579.19
10	Jammu and Kashmir	3881.56	5219.22	6616.65	7380.23
11	Jharkhand	3487.28	3733.21	4318.77	5021.64
12	Karnataka	6223.21	7848.66	9165.03	10303.51
13	kerala	6393.31	8045.94	9724.37	11636.57
14	Madhya Pradesh	3872.80	5104.56	6040.81	6625.66
15	Maharashtra	5795.90	7692.85	8746.24	9419.14
16	Manipur	3164.57	4620.62	5228.91	6000.52
17	Meghalya	3590.80	4951.88	5481.21	6284.28
18	Mizoram	4509.55	6607.06	7992.47	8834.04
19	Nagaland	1977.50	4628.64	5525.48	5850.84
20	Orrissa	4162.35	5170.65	5978.53	6755.66
21	Punjab	4937.78	7175.46	8491.55	9864.55
22	Rajasthan	3636.34	4898.46	5603.28	6243.46
23	Sikkim	8574.85	13238.87	13962.62	17103.68
24	Tamil Nadu	6585.72	8136.54	9925.55	11647.20
25	Tripura	3380.44	4752.64	5404.64	6024.28
26	Utteranchal	5104.10	6786.31	8178.85	8941.26
27	Uttar Pradesh	3221.70	4237.56	5056.53	5872.72
28	West Bengal	3080.57	4059.62	4702.81	5674.05

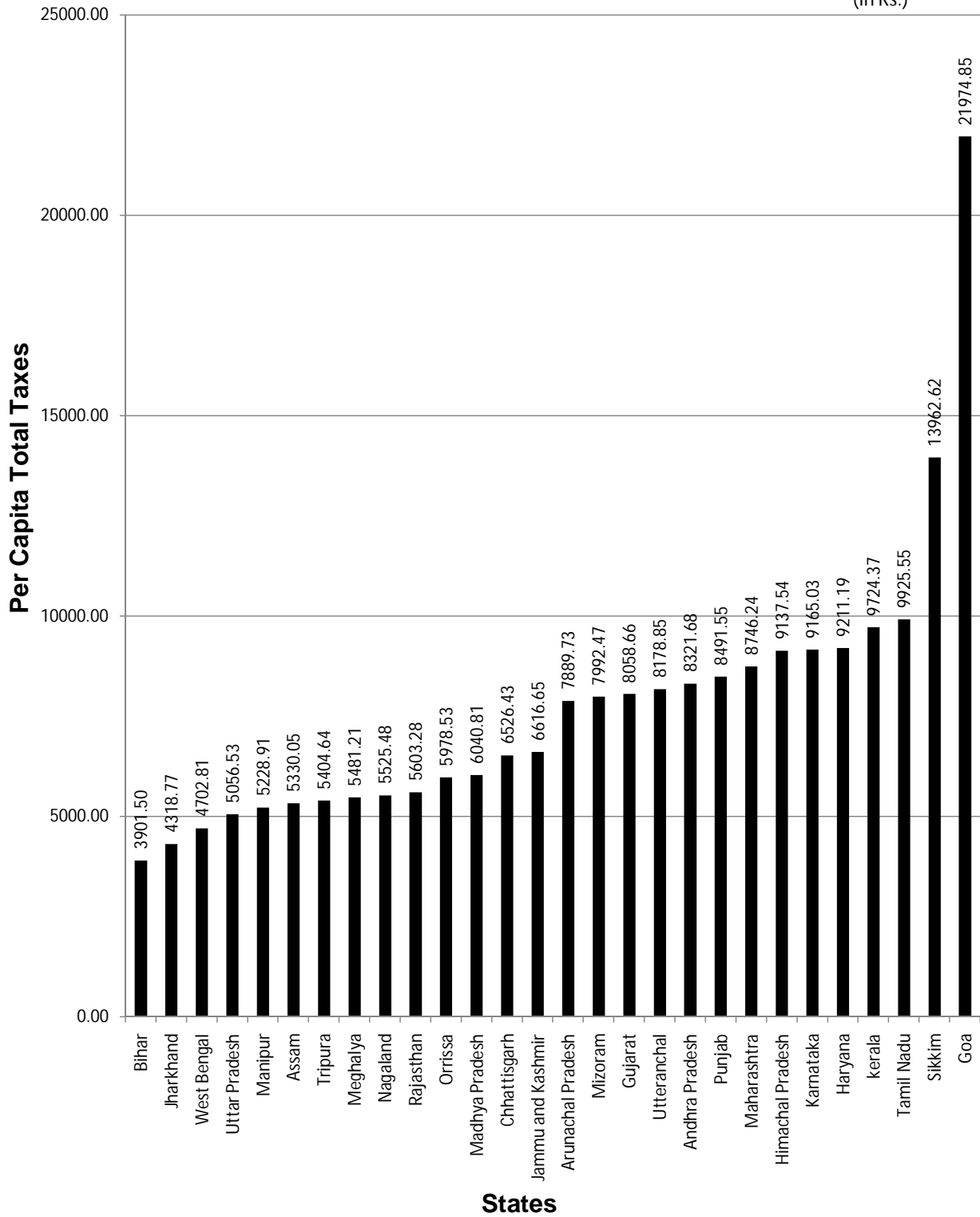
Per Capita Total Taxes in the States (2010-11) Accounts

(In Rs.)



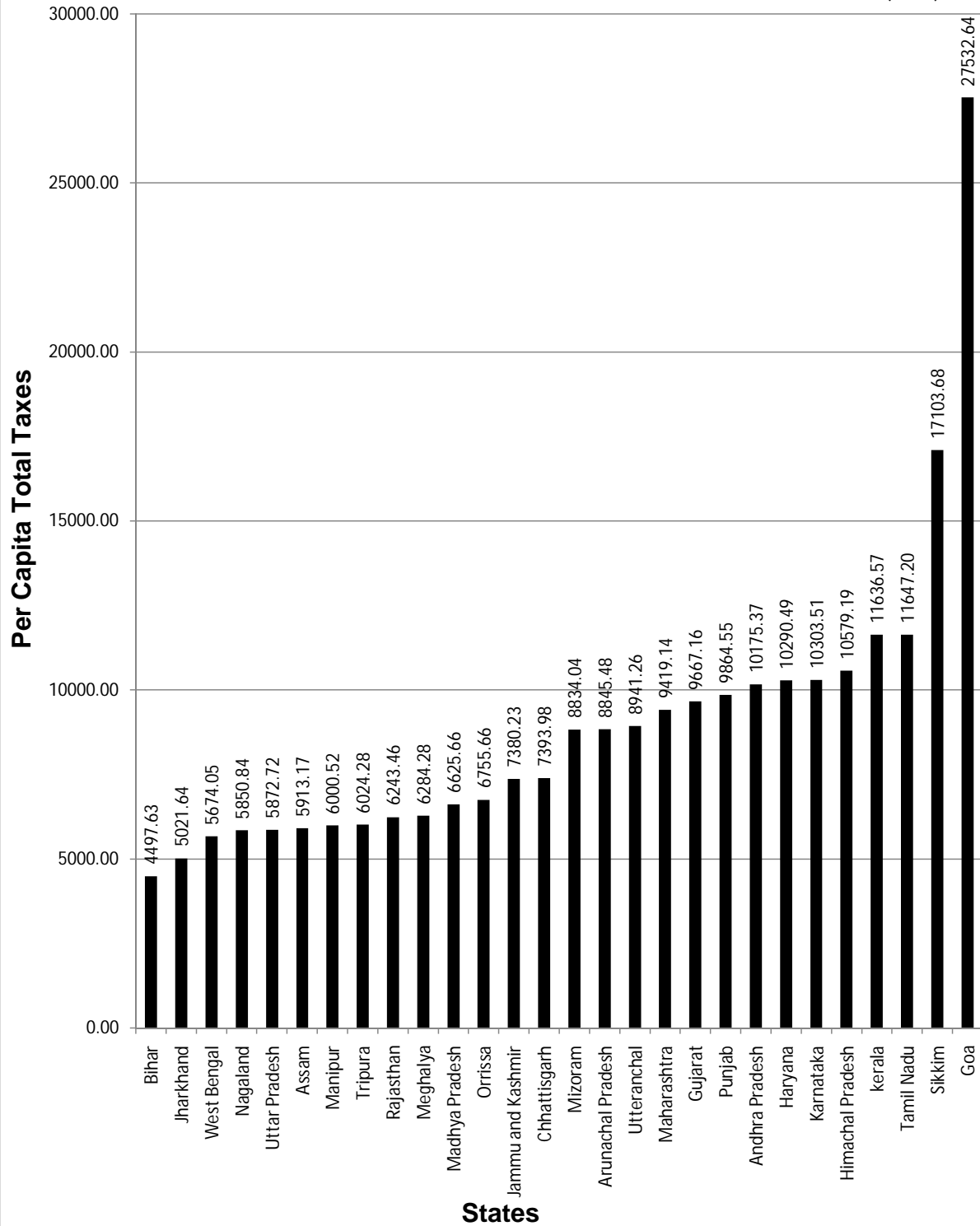
Per Capita Total Taxes in the States (2011-12) Revised Estimates

(In Rs.)



Per Capita Total Taxes in the States (2012-13) Budget Estimates

(In RS.)



TAX REVENUE OF STATE GOVERNMENTS
Table No.2.9 Share of Tax Revenue to total Revenue in States

(Rs. in lakhs)

SN	States	Total Revenue 2009-10 (A)	Total Tax Revenue 2009-10 (A)	% of col. 4/3	Total Revenue 2010-11 (A)	Total Tax Revenue 2010-11 (A)	% of col. 7/6	Total Revenue 2011-12 (A)	Total Tax Revenue 2011-12 (A)	% of col. 10/9	Total Revenue 2012-13 (A)	Total Tax Revenue 2012-13 (A)	% of col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6467835	4731742	73.16	8099630	6037629	74.54	9719433	7120280	73.26	11678696	8798639	75.34
2	Arunachal Pradesh	429486	64885	15.11	542208	93517	17.25	665078	111626	16.78	652231	128064	19.63
3	Assam	1988449	1032624	51.93	2300496	1389847	60.42	3285012	1687588	51.37	3766284	1901793	50.50
4	Bihar	3552683	2629225	74.01	4453232	3384823	76.01	5613565	4141470	73.78	6804786	4882164	71.75
5	Chhattisgarh	1815366	1150399	63.37	2271965	1443034	63.51	2770831	1701200	61.40	3137865	1967043	62.69
6	Goa	410028	218974	53.40	544194	272377	50.05	605306	322863	53.34	703373	407716	57.97
7	Gujarat	4167236	3263116	78.30	5236363	4301808	82.15	6229222	4952241	79.50	7590337	6045852	79.65
8	Haryana	2099267	1499397	71.42	2556367	1909212	74.68	3348763	2378057	71.01	3732797	2705318	72.47
9	Himachal Pradesh	1034636	343616	33.21	1271061	535774	42.15	1442466	634098	43.96	1634297	743023	45.46
10	Jammu and Kashmir	1955280	495459	25.34	2223365	654956	29.46	2555789	848170	33.19	2994774	966392	32.27
11	Jharkhand	1984077	1132374	57.07	2010173	1230700	61.22	2579459	1452779	56.32	3242557	1723678	53.16
12	Karnataka	4915570	3793858	77.18	5820623	4797944	82.43	6839758	5685007	83.12	8146075	6491440	79.69
13	kerala	2610940	2202379	84.35	3099095	2686354	86.68	3958783	3262325	82.41	4814159	3922568	81.48
14	Madhya Pradesh	4139470	2834977	68.49	5185418	3705785	71.47	6353525	4467490	70.32	6991351	4991644	71.40

TAX REVENUE OF STATE GOVERNMENTS
Table No.2.9 Share of Tax Revenue to total Revenue in States

(Rs. in lakhs)

SN	States	Total Revenue 2009-10 (A)	Total Tax Revenue 2009-10 (A)	% of col. 4/3	Total Revenue 2010-11 (A)	Total Tax Revenue 2010-11 (A)	% of col. 7/6	Total Revenue 2011-12 (A)	Total Tax Revenue 2011-12 (A)	% of col. 10/9	Total Revenue 2012-13 (A)	Total Tax Revenue 2012-13 (A)	% of col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	8691027	6735442	77.50	10586781	8644687	81.66	12531281	9974851	79.60	13671170	10902327	79.75
16	Manipur	387312	79360	20.49	542994	125762	23.16	590647	144766	24.51	774643	168986	21.81
17	Meghalaya	344734	105666	30.65	426048	146774	34.45	560216	166507	29.72	697542	195859	28.08
18	Mizoram	296351	50210	16.94	337471	72084	21.36	412772	89004	21.56	479648	100412	20.93
19	Nagaland	371976	61455	16.52	499999	91675	18.34	584633	109383	18.71	652170	115766	17.75
20	Orissa	2643020	1750101	66.22	3327615	2168953	65.18	4022130	2540940	63.17	4384275	2909128	66.35
21	Punjab	2215658	1418359	64.02	2760847	1987905	72.00	3101506	2383101	76.84	3804336	2804415	73.72
22	Rajasthan	3538501	2567240	72.55	4592820	3361376	73.19	5612113	3920390	69.86	6314682	4453916	70.53
23	Sikkim	325439	59831	18.38	304730	80451	26.40	438464	86350	19.69	479291	107649	22.46
24	Tamil Nadu	5584414	4530287	81.12	7018763	5869616	83.63	8555284	7264726	84.92	10058991	8649301	85.99
25	Tripura	562001	123338	21.95	516860	174471	33.76	639971	201165	31.43	716414	227344	31.73
26	Uttaranchal	948613	510906	53.86	1160816	686554	59.14	1454289	842080	57.90	1615895	936870	57.98
27	Uttar Pradesh	9642094	6567428	68.11	11118376	8457390	76.07	13762209	10278598	74.69	15884796	12158540	76.54
28	West Bengal	3692165	2854813	77.32	4726410	3708369	78.46	5914389	4352185	73.59	7674338	5319807	69.32

Source: State Finances A Study of Budget of 2012-13
A report of Reserve Bank of India.

TAX REVENUE OF STATE GOVERNMENTS

(Rs. in Lakhs)

Table No.2.10 Share of Non Tax Revenue to total Revenue in States

SN	States	Total Revenue 2009-10 (A)	Total NonTax Revenue 2009-10 (A)	% of col. 4/3	Total Revenue 2010-11 (A)	Total NonTax Revenue 2010-11 (A)	%of col. 7/6	Total Revenue 2011-12 (A)	Total NonTax Revenue 2011-12 (A)	% of col. 10/9	Total Revenue 2012-13 (A)	Total NonTax Revenue 2012-13 (A)	% of col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6467835	1736092	26.84	8099630	2062001	25.46	9719433	2599153	26.74	11678696	2880056	24.66
2	Arunachal Pradesh	429486	364602	84.89	542208	448691	82.75	665078	553452	83.22	652231	524167	80.37
3	Assam	1988449	955824	48.07	2300496	910648	39.58	3285012	1597422	48.63	3766284	1864492	49.50
4	Bihar	3552683	923458	25.99	4453232	1068409	23.99	5613565	1472095	26.22	6804786	1922623	28.25
5	Chhattisgarh	1815366	664974	36.63	2271965	828922	36.48	2770831	1069632	38.60	3137865	1170822	37.31
6	Goa	410028	191051	46.59	544194	271816	49.95	605306	282443	46.66	703373	295657	42.03
7	Gujarat	4167236	904120	21.69	5236363	934557	17.85	6229222	1276981	20.50	7590337	1544486	20.35
8	Haryana	2099267	599869	28.57	2556367	647155	25.32	3348763	970706	28.99	3732797	1027479	27.53
9	Himachal Pradesh	1034636	691021	66.79	1271061	735288	57.85	1442466	808368	56.04	1634297	891274	54.54
10	Jammu and Kashmir	1955280	1459820	74.66	2223365	1568410	70.54	2555789	1707619	66.81	2994774	2028382	67.73
11	Jharkhand	1984077	851703	42.93	2010173	779473	38.78	2579459	1126680	43.68	3242557	1518879	46.84
12	Karnataka	4915570	1121713	22.82	5820623	1022679	17.57	6839758	1154751	16.88	8146075	1654635	20.31
13	kerala	2610940	408560	15.65	3099095	412741	13.32	3958783	696459	17.59	4814159	891592	18.52
14	Madhya Pradesh	4139470	1304491	31.51	5185418	1479633	28.53	6353525	1886035	29.68	6991351	1999707	28.60

TAX REVENUE OF STATE GOVERNMENTS

(Rs. in Lakhs)

Table No.2.10 Share of Non Tax Revenue to total Revenue in States

SN	States	Total Revenue 2009-10 (A)	Total NonTax Revenue 2009-10 (A)	% of col. 4/3	Total Revenue 2010-11 (A)	Total NonTax Revenue 2010-11 (A)	%of col. 7/6	Total Revenue 2011-12 (A)	Total NonTax Revenue 2011-12 (A)	% of col. 10/9	Total Revenue 2012-13 (A)	Total NonTax Revenue 2012-13 (A)	% of col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	8691027	1955584	22.50	10586781	1942094	18.34	12531281	2556430	20.40	13671170	2768842	20.25
16	Manipur	387312	307953	79.51	542994	417232	76.84	590647	445881	75.49	774643	605657	78.19
17	Meghalaya	344734	239067	33.78	426048	279275	65.55	560216	393709	70.28	697542	501683	71.92
18	Mizoram	296351	246140	83.06	337471	265385	78.64	412772	323768	78.44	479648	379235	79.07
19	Nagaland	371976	310522	83.48	499999	408321	81.66	584633	475249	81.29	652170	536404	82.25
20	orissa	2643020	892921	33.76	3327615	1158662	34.82	4022130	1481189	36.83	4384275	1475147	33.65
21	Punjab	2215658	797300	35.98	2760847	772942	28.00	3101506	718405	23.16	3804336	999921	26.28
22	Rajasthan	3538501	971260	27.45	4592820	1231445	26.81	5612113	1691723	30.14	6314682	1860766	29.47
23	Sikkim	325439	265606	81.61	304730	224278	74.00	438464	352114	80.31	479291	371642	77.54
24	Tamil Nadu	5584414	1054127	18.88	7018763	1149147	16.37	8555284	1290558	15.08	10058991	1409689	14.01
25	Tripura	562001	438663	78.05	516860	342390	66.24	639971	438807	68.57	716414	489069	68.27
26	Uttaranchal	948613	437708	46.14	1160816	474262	40.86	1454289	612208	42.10	1615895	679024	42.02
27	Uttar Pradesh	9642094	3074667	31.89	11118376	2660987	23.93	13762209	3483611	25.31	15884796	3726256	23.46
28	West Bengal	3692165	837351	22.68	4726410	1018050	21.54	5914389	1562204	26.41	7674338	2354531	30.68

Source: State Finances A Study of Budget of 2012-13
A report of Reserve Bank of India.

TAX REVENUE OF STATE GOVERNMENTS

(Rs. in Lakhs)

Table No.2.11 Share of Land Revenue to total Revenue in States

SN	States	Total Revenue 2009-10 (A)	Total Land Revenue 2009-10 (A)	% of col. 4/3	Total Revenue 2010-11 (A)	Total Land Revenue 2010-11 (A)	%of col. 7/6	Total Revenue 2011-12 (A)	Total Land Revenue 2011-12 (A)	% of col. 10/9	Total Revenue 2012-13 (A)	Total Land Revenue 2012-13 (A)	% of col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6467835	22156	0.34	8099630	17074	0.21	9719433	14600	0.15	11678696	15330	0.13
2	Arunachal Pradesh	429486	446	0.10	542208	337	0.06	665078	605	0.09	652231	666	0.10
3	Assam	1988449	11691	0.59	2300496	14187	0.62	3285012	15102	0.46	3766284	16081	0.43
4	Bihar	3552683	12396	0.35	4453232	13902	0.31	5613565	12520	0.22	6804786	15416	0.23
5	Chhattisgarh	1815366	15969	0.88	2271965	24737	1.09	2770831	25000	0.90	3137865	27500	0.88
6	Goa	410028	1061	0.26	544194	832	0.15	605306	1096	0.18	703373	1129	0.16
7	Gujarat	4167236	116120	2.79	5236363	178879	3.42	6229222	160000	2.57	7590337	189000	2.49
8	Haryana	2099267	943	0.04	2556367	1002	0.04	3348763	1466	0.04	3732797	1528	0.04
9	Himachal Pradesh	1034636	1454	0.14	1271061	478	0.04	1442466	427	0.03	1634297	401	0.02
10	Jammu and Kashmir	1955280	579	0.03	2223365	4203	0.19	2555789	2500	0.10	2994774	2000	0.07
11	Jharkhand	1984077	6000	0.30	2010173	6600	0.33	2579459	8349	0.32	3242557	8349	0.26
12	Karnataka	4915570	12788	0.26	5820623	17753	0.31	6839758	19003	0.28	8146075	19870	0.24
13	kerala	2610940	5393	0.21	3099095	5597	0.18	3958783	11935	0.30	4814159	12772	0.27
14	Madhya Pradesh	4139470	18003	0.43	5185418	36081	0.70	6353525	47500	0.75	6991351	55000	0.79

TAX REVENUE OF STATE GOVERNMENTS
Table No.2.11 Share of Land Revenue to total Revenue in States

(Rs. in Lakhs)

SN	States	Total Revenue 2009-10 (A)	Total Land Revenue 2009-10 (A)	% of col. 4/3	Total Revenue 2010-11 (A)	Total Land Revenue 2010-11 (A)	%of col. 7/6	Total Revenue 2011-12 (A)	Total Land Revenue 2011-12 (A)	% of col. 10/9	Total Revenue 2012-13 (A)	Total Land Revenue 2012-13 (A)	% of col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	8691027	71404	0.82	10586781	109498	1.03	12531281	156474	1.25	13671170	160086	1.17
16	Manipur	387312	82	0.02	542994	129	0.02	590647	147	0.02	774643	168	0.02
17	Meghalya	344734	26	0.01	426048	1710	0.40	560216	323	0.06	697542	359	0.05
18	Mizoram	296351	276	0.09	337471	433	0.13	412772	1064	0.26	479648	402	0.08
19	Nagaland	371976	63	0.02	499999	59	0.01	584633	87	0.01	652170	96	0.01
20	Orrissa	2643020	29217	1.11	3327615	39066	1.17	4022130	46500	1.16	4384275	53110	1.21
21	Punjab	2215658	1531	0.07	2760847	1924	0.07	3101506	1900	0.06	3804336	2000	0.05
22	Rajasthan	3538501	14766	0.42	4592820	22217	0.48	5612113	19606	0.35	6314682	19606	0.31
23	Sikkim	325439	271	0.08	304730	733	0.24	438464	380	0.09	479291	548	0.11
24	Tamil Nadu	5584414	11666	0.21	7018763	11328	0.16	8555284	7155	0.08	10058991	8001	0.08
25	Tripura	562001	554	0.10	516860	1525	0.30	639971	1582	0.25	716414	2000	0.28
26	Utteranchal	948613	880	0.09	1160816	1831	0.16	1454289	848	0.06	1615895	855	0.05
27	Uttar Pradesh	9642094	66314	0.68	11118376	113416	1.02	13762209	24587	0.18	15884796	29996	0.19
28	West Bengal	3692165	92892	2.51	4726410	125366	2.65	5914389	150439	2.54	7674338	180527	2.35

Source: State Finances A Study of Budget of 2012-13
A report of Reserve Bank of India.

Chapter-3

Development & Capital Formation of the State

This chapter relates to the development, non-development and Capital Expenditure of all the States.

- The total development expenditure of all the states was Rs. 47718385 lakh during 2009-10(A) and Rs.55669818 lakh during 2010-11(A).
- Development expenditure of Punjab was Rs. 1143576 lakh in 2009-10(A) and Rs.1365979 lakh during 2010-11(A).The Percentage share of Punjab's development expenditure to the total development expenditure of all states was 2.40% in 2009-10(A) and Rs.2.45% in 2010-11(A).
- The percentage share of development expenditure to the total expenditure of Punjab was 41.72% in 2009-10(A) and 41.52% in 2010-11(A). The percentage share of non development expenditure was 56.64% in 2009-10(A) and 56.53% in 2010-11(A).
- Development expenditure of Haryana was Rs. 1743213 lakh in 2009-10(A) and Rs.1890081 lakhs in 2010-11(A).
- Development expenditure of Himachal Pradesh was Rs. 676994 lakh in 2009-10(A) and Rs.796109 lakh in 2010-11(A).
- The total non-development expenditure of all the States was Rs. 30139260 lakh in 2009-10(A) and Rs. 35019630 lakh in 2010-11(A).
- Non-development expenditure for Punjab was Rs. 1552528 lakh during 2009-10(A) and Rs.1859774 lakh during 2010-11(A). The ratio of Punjab to the total non development expenditure was 5.15% in 2009-10(A) and 5.31% in 2010-11(A).
- Non-development expenditure for Haryana and Himachal Pradesh was Rs. 775535 lakh and Rs. 437678lakh during 2009-10(A) and Rs.932814 lakh and Rs.527926 lakh in 2010-11(A).

**Table No. 3.1 Developmental Expenditure in the States
(Revenue Accounts)**

(Rs. in Lakhs)

Sr.No.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	4196989	5166029	6580293	7831235
2	Arunachal Pradesh	253771	247900	341835	295222
3	Assam	1130546	1321944	1890458	2203685
4	Bihar	2027436	2292569	3631751	3876250
5	Chhattisgarh	1244669	1340114	1864249	2043145
6	Goa	287657	329623	439156	522046
7	Gujarat	3159816	3741425	3845153	4435982
8	Haryana	1743213	1890081	2505570	2728254
9	Himachal Pradesh	676994	796109	826922	944690
10	Jammu and Kashmir	856279	1068941	1260427	1349314
11	Jharkhand	1072400	1335324	1692404	1924395
12	Karnataka	3230057	3700026	4336995	5125235
13	kerala	1470786	1646825	2258815	2657754
14	Madhya Pradesh	2133322	2742988	3477912	3924394
15	Maharashtra	6137659	6756742	8312201	8593478
16	Manipur	169841	232213	314613	370413
17	Meghalya	208140	269592	359296	454027
18	Mizoram	175503	224503	264869	282820
19	Nagaland	166844	234465	278956	282666
20	Orrissa	1560061	1899956	2383227	2494555
21	Punjab	1143576	1365979	1840610	2234503
22	Rajasthan	2446629	2811484	3630768	4172687
23	Sikkim	117141	131404	184691	185846
24	Tamil Nadu	3507940	4113150	4899704	5666769
25	Tripura	226265	234574	283074	335798
26	Utteranchal	663841	703324	875680	942528
27	Uttar Pradesh	4537228	5529173	7154992	8195049
28	West Bengal	3173782	3543361	4432706	4702845

**Table 3.2 Non Developmental Expenditure in the States
(Revenue Accounts)**

(Rs. in lakhs)

Sr.No.	States	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
1	Andhra Pradesh	2139168	2670839	3024208	3372666
2	Arunachal Pradesh	116103	126523	138522	125128
3	Assam	835686	773649	1060579	1033007
4	Bihar	1220235	1528697	1912293	2219265
5	Chhattisgarh	434977	524706	623851	723962
6	Goa	135091	148756	178206	189618
7	Gujarat	1693416	1984047	2172956	2776390
8	Haryana	775535	932814	1082932	1233144
9	Himachal Pradesh	437678	527926	568538	651882
10	Jammu and Kashmir	653713	777740	989049	1109776
11	Jharkhand	650275	688889	827284	855605
12	Karnataka	1276235	1405511	1749322	2404090
13	kerala	1393552	1541839	1902151	2088978
14	Madhya Pradesh	1201378	1464668	1754360	2057743
15	Maharashtra	3207094	3770422	4315517	4955726
16	Manipur	119004	164276	221298	224319
17	Meghalya	110099	131680	138084	142416
18	Mizoram	94766	115542	128536	134052
19	Nagaland	158398	184317	232988	240394
20	Orrissa	928515	993677	1256535	1584035
21	Punjab	1552528	1859774	1643411	1721878
22	Rajasthan	1564705	1673750	1907493	2019303
23	Sikkim	156664	158054	167952	166168
24	Tamil Nadu	2029654	2592343	2853637	3232243
25	Tripura	185551	191217	209016	243218
26	Utteranchal	369435	418015	509964	544394
27	Uttar Pradesh	4064129	4801917	5278737	6476845
28	West Bengal	2635676	2868042	3160728	3615500

**Table No.3.3 Development and Capital Expenditure of States Government
Share of Development expenditure to Total Expenditure
in States (Revenue Accounts)**

(Rs. in Lakhs)

SN	States	Total Expenditure 2009-10 (A)	Total Dev. Expenditure 2009-10 (A)	% of col. 4/3	Total Expenditure 2010-11 (A)	Total Dev. Expenditure 2010-11 (A)	% of col. 7/6	Total Expenditure 2011-12 (A)	Total Dev. Expenditure 2011-12 (A)	% of col. 10/9	Total Expenditure 2012-13 (A)	Total Dev. Expenditure 2012-13 (A)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6344793	4196989	66.15	7853426	5166029	65.78	9641457	6580293	68.25	11234239	7831235	69.71
2	Arunachal Pradesh	369874	253771	68.61	374424	247900	66.21	480357	341835	71.16	420351	295222	70.23
3	Assam	2123218	1130546	53.25	2295182	1321944	57.60	3255461	1890458	58.07	3629886	2203685	60.71
4	Bihar	3258417	2027436	62.22	3821592	2292569	59.99	5544456	3631751	65.50	6095927	3876250	63.59
5	Chhattisgarh	1726544	1244669	72.09	1935575	1340114	69.24	2556769	1864249	72.91	2841938	2043145	71.89
6	Goa	422748	287657	68.04	478379	329623	68.90	617361	439156	71.13	711664	522046	73.36
7	Gujarat	4863828	3159816	64.96	5744000	3741425	65.14	6037165	3845153	63.69	7228806	4435982	61.37
8	Haryana	2525738	1743213	69.02	2831018	1890081	66.76	3604925	2505570	69.50	3978352	2728254	68.58
9	Himachal Pradesh	1115101	676994	60.71	1324609	796109	60.10	1396715	826922	59.20	1596919	944690	59.16
10	Jammu and Kashmir	1509993	856279	56.71	1846681	1068941	57.88	2249476	1260427	56.03	2459090	1349314	54.87
11	Jharkhand	1722721	1072400	62.25	2024258	1335324	65.97	2519729	1692404	67.17	2780055	1924395	69.22
12	Karnataka	4753692	3230057	67.95	5403385	3700026	68.48	6525382	4336995	66.46	8052995	5125235	63.64
13	Kerala	3113236	1470786	47.24	3466481	1646825	47.51	4505949	2258815	50.13	5160535	2657754	51.50
14	Madhya Pradesh	3589690	2133322	59.43	4501159	2742988	60.94	5574410	3477912	62.39	6354349	3924394	61.76

**Table No.3.3 Development and Capital Expenditure of States Government
Share of Development expenditure to Total Expenditure
in States (Revenue Accounts)**

(Rs. in Lakhs)

SN	States	Total Expenditure 2009-10 (A)	Total Dev. Expenditure 2009-10 (A)	% of col. 4/3	Total Expenditure 2010-11 (A)	Total Dev. Expenditure 2010-11 (A)	% of col. 7/6	Total Expenditure 2011-12 (A)	Total Dev. Expenditure 2011-12 (A)	% of col. 10/9	Total Expenditure 2012-13 (A)	Total Dev. Expenditure 2012-13 (A)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	9491597	6137659	64.66	10645937	6756742	63.47	12737152	8312201	65.26	13655920	8593478	62.93
16	Manipur	301441	169841	56.34	407799	232213	56.94	554644	314613	56.72	613957	370413	60.33
17	Meghalaya	318238	208140	65.40	401272	269592	67.18	497380	359296	72.24	596443	454027	76.12
18	Mizoram	270269	175503	64.94	340044	224503	66.02	393405	264869	67.33	416872	282820	67.84
19	Nagaland	325242	166844	51.30	418782	234465	55.99	511944	278956	54.49	523060	282666	54.04
20	Orissa	2529159	1560061	61.68	2936794	1899956	64.69	3707152	2383227	64.29	4143197	2494555	60.21
21	Punjab	2740794	1143576	41.72	3289718	1365979	41.52	3659943	1840610	50.29	4116667	2234503	54.28
22	Rajasthan	4013220	2446629	60.96	4487335	2811484	62.65	5567789	3630768	65.21	6221922	4172687	67.06
23	Sikkim	273805	117141	42.78	290753	131404	45.19	355904	184691	51.89	357002	185846	52.06
24	Tamil Nadu	5937535	3507940	59.08	7291630	4113150	56.41	8501632	4899704	57.63	9821385	5666769	57.70
25	Tripura	421379	226265	53.70	435934	234574	53.81	502590	283074	56.32	589519	335798	56.96
26	Uttaranchal	1065748	663841	62.29	1162108	703324	60.52	1432154	875680	61.14	1571711	942528	59.97
27	Uttar Pradesh	8937360	4537228	50.77	10767561	5529173	51.35	12964554	7154992	55.19	15296361	8195049	53.58
28	West Bengal	5849987	3173782	54.25	6453819	3543361	54.90	7641740	4432706	58.01	8371940	4702845	56.17

Source: State Finances A Study of Budget of 2012-13
A report of Reserve Bank of India.

**Table 3.4 Non Development and Capital Expenditure of States Government
Share of Non Development expenditure to Total Expenditure
in States (Revenue Accounts)**

(Rs. in Lakhs)

SN	States	Total Expenditure 2009-10 (A)	Total Non Dev. Expenditure 2009-10 (A)	% of col. 4/3	Total Expenditure 2010-11 (A)	Total Non Dev. Expenditure 2010-11 (A)	% of col. 7/6	Total Expenditure 2011-12 (A)	Total Non Dev. Expenditure 2011-12 (A)	% of col. 10/9	Total Expenditure 2012-13 (A)	Total Non Dev. Expenditure 2012-13 (A)	% of Col 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6344793	2139168	33.71	7853426	2670839	34.01	9641457	3024208	31.37	11234239	3372666	30.02
2	Arunachal Pradesh	369874	116103	31.39	374424	126523	33.79	480357	138522	28.84	420351	125128	29.77
3	Assam	2123218	835686	39.36	2295182	773649	33.71	3255461	1060579	32.58	3629886	1033007	28.46
4	Bihar	3258417	1220235	37.45	3821592	1528697	40.00	5544456	1912293	34.49	6095927	2219265	36.41
5	Chhattisgarh	1726544	434977	25.19	1935575	524706	27.11	2556769	623851	24.40	2841938	723962	25.47
6	Goa	422748	135091	31.95	478379	148756	31.10	617361	178206	28.87	711664	189618	26.64
7	Gujarat	4863828	1693416	34.82	5744000	1984047	34.54	6037165	2172956	35.99	7228806	2776390	38.41
8	Haryana	2525738	775535	30.70	2831018	932814	32.95	3604925	1082932	30.04	3978352	1233144	31.00
9	Himachal Pradesh	1115101	437678	39.25	1324609	527926	39.86	1396715	568538	40.71	1596919	651882	40.82
10	Jammu and Kashmir	1509993	653713	43.29	1846681	777740	42.12	2249476	989049	43.97	2459090	1109776	45.13
11	Jharkhand	1722721	650275	37.75	2024258	688889	34.03	2519729	827284	32.83	2780055	855605	30.78
12	Karnataka	4753692	1276235	26.85	5403385	1405511	26.01	6525382	1749322	26.81	8052995	2404090	29.85
13	Kerala	3113236	1393552	44.76	3466481	1541839	44.48	4505949	1902151	42.21	5160535	2088978	40.48
14	Madhya Pradesh	3589690	1201378	33.47	4501159	1464668	32.54	5574410	1754360	31.47	6354349	2057743	32.38

**Table 3.4 Non Development and Capital Expenditure of States Government
Share of Non Development expenditure to Total Expenditure
in States (Revenue Accounts)**

(Rs. in Lakhs)

SN	States	Total Expenditure 2009-10 (A)	Total Non Dev. Expenditure 2009-10 (A)	% of col. 4/3	Total Expenditure 2010-11 (A)	Total Non Dev. Expenditure 2010-11 (A)	% of col. 7/6	Total Expenditure 2011-12 (A)	Total Non Dev. Expenditure 2011-12 (A)	% of col. 10/9	Total Expenditure 2012-13 (A)	Total Non Dev. Expenditure 2012-13 (A)	% of Col 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	9491597	3207094	33.79	10645937	3770422	35.42	12737152	4315517	33.88	13655920	4955726	36.29
16	Manipur	301441	119004	39.48	407799	164276	40.28	554644	221298	39.90	613957	224319	36.54
17	Meghalaya	318238	110099	34.60	401272	131680	32.82	497380	138084	27.76	596443	142416	23.88
18	Mizoram	270269	94766	35.06	340044	115542	33.98	393405	128536	32.67	416872	134052	32.16
19	Nagaland	325242	158398	48.70	418782	184317	44.01	511944	232988	45.51	523066	240394	45.96
20	Orrissa	2529159	928515	36.71	2936794	993677	33.84	3707152	1256535	33.89	4143197	1584035	38.23
21	Punjab	2740794	1552528	56.64	3289718	1859774	56.53	3659943	1643411	44.90	4116667	1721878	41.83
22	Rajasthan	4013220	1564705	38.99	4487335	1673750	37.30	5567789	1907493	34.26	6221922	2019303	32.45
23	Sikkim	273805	156664	57.22	290753	158054	54.36	355904	167952	47.19	357002	166168	46.55
24	Tamil Nadu	5937535	2029654	34.18	7291630	2592343	35.55	8501632	2853637	33.57	9821385	3232243	32.91
25	Tripura	421379	185551	44.03	435934	191217	43.86	502590	209016	41.59	589519	243218	41.26
26	Utteranchal	1065748	369435	34.66	1162108	418015	35.97	1432154	509964	35.61	1571711	544394	34.64
27	Uttar Pradesh	8937360	4064129	45.47	10767561	4801917	44.60	12964554	5278737	40.72	15296361	6476845	42.34
28	West Bengal	5849987	2635676	45.05	6453819	2868042	44.44	7641740	3160728	41.36	8371940	3615500	43.19

Source: State Finances A Study of Budget of 2012-13
A report of Reserve Bank of India.

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
	2	3	4	5	6
	1. Andhra Pradesh				
A.	Total Receipts(1 to 12)	16739395	16881123	6307292	7056409
1	Internal Debt	1818488	1647842	2191091	2580559
2	Loans and Advances from the centre	156856	224406	250305	225735
3	Recovery of Loans & Adv.	14291	17261	23506	24531
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	41	-	-
6	Small Savings, Provident Funds, etc.(Net)	238286	312980	293202	321478
7	Reserve Funds(Net)	191618	353613	120877	132964
8	Deposits & Adv.(Net)	3548436	3860760	3428311	3771142
9	Suspense & Misc.(Net)	8792670	8961241	-	-
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	1978750	1502979	-	-
B.	Total Disbursements (1 to 5)	2165987	2231954	2644642	3351228
1	Total Capital Outlay	1379305	1112319	1496605	1997280
(a)	Developmental	1370152	1101483	1478808	1958588
(b)	Non-Developmental	9153	10836	17797	38692
2	Discharge of Internal Debt.	478170	632427	677439	793986
3	Repayment of Loans to the Centre.	149530	155715	87356	87356
4	Loans & Adv. by State Governments.	158982	331493	383242	472606
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	2. Arunachal Pradesh				
A.	Total Receipts(1 to 12)	2366540	3223277	8254727	8669868
1	Internal Debt	37114	29629	48992	53938
2	Loans and Advances from the centre	-	37	-	-
3	Recovery of Loans & Adv.	20270	-	332	350
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	19182	17922	16174	16983
7	Reserve Funds(Net)	1500	1700	1900	1900
8	Deposits & Adv.(Net)	54038	65088	27568	28947
9	Suspense & Misc.(Net)	1950462	2864327	8080553	8484581
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	283974	244574	79208	83169
B.	Total Disbursements (1 to 5)	153788	183488	374559	298624
1	Total Capital Outlay	109397	166648	341522	263681
(a)	Developmental	96976	157738	217057	82652
(b)	Non-Developmental	12421	8910	124465	181029
2	Discharge of Internal Debt.	21433	13880	29092	31757
3	Repayment of Loans to the Centre.	2412	2719	2740	2740
4	Loans & Adv. by State Governments.	20546	241	1205	446
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	3. Assam				
A.	Total Receipts(1 to 12)	24221869	22307518	23646253	24868391
1	Internal Debt	226335	202970	399623	454489
2	Loans and Advances from the centre	-7307	1562	12936	14159
3	Recovery of Loans & Adv.	3287	2810	2987	3137
4	Inter-State Settlement (Net)	-	1	-	-
5	Contingency Fund(Net)	5000	-	5000	5000
6	Small Savings, Provident Funds, etc.(Net)	75480	95318	104850	115335
7	Reserve Funds(Net)	73341	25608	42356	43543
8	Deposits & Adv.(Net)	557988	548005	575671	604746
9	Suspense & Misc.(Net)	22917926	21067884	22121296	23227362
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	369819	363360	381534	400620
B.	Total Disbursements (1 to 5)	373613	299515	595683	680292
1	Total Capital Outlay	262935	200089	472018	471032
(a)	Developmental	255749	194977	452928	447485
(b)	Non-Developmental	7186	5112	19090	23547
2	Discharge of Internal Debt.	78745	80007	97807	138515
3	Repayment of Loans to the Centre.	22011	12331	13557	13632
4	Loans & Adv. by State Governments.	9922	7088	12301	57113
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	4. Bihar				
A.	Total Receipts(1 to 12)	19634730	14685640	1585388	1653390
1	Internal Debt	537006	525089	671298	777837
2	Loans and Advances from the centre	76432	78153	237591	154306
3	Recovery of Loans & Adv.	1320	1186	1809	1505
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	70718	83884	120697	80635
7	Reserve Funds(Net)	56567	24373	59471	66677
8	Deposits & Adv.(Net)	631096	662439	414522	572430
9	Suspense & Misc.(Net)	17519315	12382529	-	-
10	Appropriation to Contingency fund	-	-	80000	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	742276	927987	-	-
B.	Total Disbursements (1 to 5)	1021186	1248860	1652385	1772756
1	Total Capital Outlay	733209	919594	1255239	1341237
(a)	Developmental	705761	880023	1093697	1141753
(b)	Non-Developmental	27448	39571	161542	199484
2	Discharge of Internal Debt.	116932	172453	246074	258868
3	Repayment of Loans to the Centre.	81367	46550	46579	46580
4	Loans & Adv. by State Governments.	89678	110263	104493	126071
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	5. Chhattisgarh				
A.	Total Receipts(1 to 12)	7741502	8562393	9017618	9295622
1	Internal Debt	106457	59243	352617	472654
2	Loans and Advances from the centre	22264	20276	6161	24257
3	Recovery of Loans & Adv.	99243	56116	125307	157169
4	Inter-State Settlement (Net)	305	265	2	2
5	Contingency Fund(Net)	-	-	1015	4000
6	Small Savings, Provident Funds, etc.(Net)	70759	82525	81400	83400
7	Reserve Funds(Net)	54413	40538	71269	79516
8	Deposits & Adv.(Net)	221349	280808	279447	279440
9	Suspense & Misc.(Net)	6620238	7437073	7483398	7473182
10	Appropriation to Contingency fund	231	-	-	-
11	Other Capital Receipts	-	256	-	-
12	Remittances (Net)	546243	585293	617002	722002
B.	Total Disbursements (1 to 5)	429330	420893	804247	1022114
1	Total Capital Outlay	274492	295151	584413	718989
(a)	Developmental	266811	289864	571541	702789
(b)	Non-Developmental	7681	5287	12872	16200
2	Discharge of Internal Debt.	53578	55548	71813	91986
3	Repayment of Loans to the Centre.	11581	13538	14458	14706
4	Loans & Adv. by State Governments	89679	56656	133563	196433
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	6. Goa				
A.	Total Receipts(1 to 12)	1188028	1483817	1566193	1673245
1	Internal Debt	89081	71716	64518	97018
2	Loans and Advances from the centre	-25881	2764	6025	6628
3	Recovery of Loans & Adv.	1268	1339	1816	1073
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	34906	29396	30865	32409
7	Reserve Funds(Net)	16628	26059	27362	28730
8	Deposits & Adv.(Net)	25261	28635	30346	31863
9	Suspense & Misc.(Net)	785004	1052807	1120605	1176635
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	261761	271101	284656	298889
B.	Total Disbursements (1 to 5)	129993	144511	198630	228351
1	Total Capital Outlay	108501	122119	169536	192213
(a)	Developmental	90438	101571	142206	158909
(b)	Non-Developmental	18063	20548	27330	33304
2	Discharge of Internal Debt.	15408	18151	23705	31045
3	Repayment of Loans to the Centre.	2362	2648	2654	2654
4	Loans & Adv. by State Governments.	3722	1593	2735	2439
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	7. Gujarat				
A.	Total Receipts(1 to 12)	24421705	24700802	13907412	15581705
1	Internal Debt	1415844	1652211	1825500	2185500
2	Loans and Advances from the centre	8625	15923	25487	25487
3	Recovery of Loans & Adv.	15066	28309	26834	22176
4	Inter-State Settlement (Net)	-	-	1	1
5	Contingency Fund(Net)	-	4712	9380	-
6	Small Savings, Provident Funds, etc.(Net)	190067	174346	179102	197891
7	Reserve Funds(Net)	95682	113571	151759	167678
8	Deposits & Adv.(Net)	1803346	2390580	2596258	2946552
9	Suspense & Misc.(Net)	20001011	19384424	8854041	9772294
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	13630	9118	-	-
12	Remittances (Net)	878434	927608	239050	264126
B.	Total Disbursements (1 to 5)	1171941	1416661	1973980	2809626
1	Total Capital Outlay	804673	968355	1423312	2053467
(a)	Developmental	785815	944056	1358356	1955388
(b)	Non-Developmental	18858	24299	64956	98079
2	Discharge of Internal Debt.	268126	317173	413360	577210
3	Repayment of Loans to the Centre.	56381	62333	64562	65643
4	Loans & Adv. by State Governments.	42761	68800	72746	113306
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	8. Haryana				
A.	Total Receipts(1 to 12)	6312361	6065027	8599985	9353177
1	Internal Debt	831998	1020493	1382926	1576737
2	Loans and Advances from the centre	13540	30827	23168	44007
3	Recovery of Loans & Adv.	21284	23305	30096	37442
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	19283	-	-
6	Small Savings, Provident Funds, etc.(Net)	187030	196413	219509	241888
7	Reserve Funds(Net)	41980	54001	55042	49090
8	Deposits & Adv.(Net)	731284	835014	850244	761063
9	Suspense & Misc.(Net)	3931631	3348829	5586217	6144839
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	939	800	1748	1972
12	Remittances (Net)	552675	536062	451035	496139
B.	Total Disbursements (1 to 5)	879413	612405	719419	788649
1	Total Capital Outlay	521848	403110	469534	466131
(a)	Developmental	503111	383216	444010	443330
(b)	Non-Developmental	18737	19894	25524	22801
2	Discharge of Internal Debt.	257640	124651	163106	221528
3	Repayment of Loans to the Centre.	16956	12456	12461	13580
4	Loans & Adv. by State Governments.	82969	72188	74318	87410
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

.	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	9. Himachal Pradesh				
A.	Total Receipts(1 to 12)	4277045	3653080	475789	626926
1	Internal Debt	248350	172919	208337	325135
2	Loans and Advances from the centre	6902	3880	6288	5495
3	Recovery of Loans & Adv.	3384	7259	2499	2529
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	165948	216572	91000	126000
7	Reserve Funds(Net)	29482	43320	-	101
8	Deposits & Adv.(Net)	122355	163005	37387	37388
9	Suspense & Misc.(Net)	3370964	2595115	82241	82241
10	Appropriation to Contingency fund	-	64585	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	329660	386425	48037	48037
B.	Total Disbursements (1 to 5)	287990	288519	334472	427472
1	Total Capital Outlay	194343	178899	185568	197026
(a)	Developmental	187987	171566	178195	190190
(b)	Non-Developmental	6356	7333	7373	6836
2	Discharge of Internal Debt.	81076	80738	103550	187420
3	Repayment of Loans to the Centre.	5604	6226	6374	6309
4	Loans & Adv. by State Governments.	6967	22656	38980	36717
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	10.Jammu & Kashmir.				
1	Internal Debt	450021	6295755	868594	662823
2	Loans and Advances from the centre	197149	806905	427541	280118
3	Recovery of Loans & Adv.	4971	-101542	32800	32800
4	Inter-State Settlement (Net)	219	150	197	197
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	-	26	-	-
7	Reserve Funds(Net)	157057	201941	301128	258397
8	Deposits & Adv.(Net)	50971	14526	41665	34446
9	Suspense & Misc.(Net)	2300	395817	2300	2300
10	Appropriation to Contingency fund	37354	76503	49663	41265
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	-	-	13300	13300
	B. Total Disbursements (1 to 5)	1403125	4901429	1472293	4901430
1	Total Capital Outlay	661262	710211	801878	872064
(a)	Developmental	550593	606354	677426	733348
(b)	Non-Developmental	110669	560602	577875	643150
2	Discharge of Internal Debt.	69706	45752	99551	90198
3	Repayment of Loans to the Centre.	4056	87060	107707	122085
4	Loans & Adv. by State Governments	6839	9633	9734	9633
5	Appropriation to Contingency.	-	7164	7011	6998

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	11. Jharkhand				
A.	Total Receipts(1 to 12)	6859370	7560492	9825126	12300634
1	Internal Debt	285689	285689	547125	463232
2	Loans and Advances from the centre	-	-	-	-
3	Recovery of Loans & Adv.	1511	1662	5418	5591
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	50000	75000	15000	15000
6	Small Savings, Provident Funds, etc.(Net)	69470	70719	725061	928079
7	Reserve Funds(Net)	9459	10406	58723	103770
8	Deposits & Adv.(Net)	460662	517734	456640	523000
9	Suspense & Misc.(Net)	5631668	6197679	7729800	9894144
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	350911	401603	287359	367818
B.	Total Disbursements (1 to 5)	548555	625946	604718	921325
1	Total Capital Outlay	375252	427310	424444	685683
(a)	Developmental	359678	402954	405600	654830
(b)	Non-Developmental	15574	24356	18844	30853
2	Discharge of Internal Debt.	88780	139277	127937	148240
3	Repayment of Loans to the Centre.	18570	15130	14009	14465
4	Loans & Adv. by State Governments.	65953	44229	38328	72937
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	12. Karnatka				
A.	Total Receipts(1 to 12)	24455200	29930745	7955618	9252098
1	Internal Debt	731000	521022	826300	1922000
2	Loans and Advances from the centre	68085	150352	161698	238924
3	Recovery of Loans & Adv.	55536	16138	6208	17379
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	210	-	500	500
6	Small Savings,Provident Funds, etc.(Net)	259115	299691	303500	333945
7	Reserve Funds(Net)	511802	213409	127099	142700
8	Deposits & Adv.(Net)	2218859	2374392	1790950	1924150
9	Suspense & Misc.(Net)	20478510	26201153	4599363	4520000
10	Appropriation to Contingency fund	6979	7181	10000	12500
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	125104	147407	130000	140000
B.	Total Disbursements (1 to 5)	1542659	1790024	1908048	2021194
1	Total Capital Outlay	1213668	1335517	1401514	1445548
(a)	Developmental	1164683	1288970	1348443	1387006
(b)	Non-Developmental	48985	46547	53071	58542
2	Discharge of Internal Debt.	183787	191617	252332	302923
3	Repayment of Loans to the Centre.	47046	89096	57838	64085
4	Loans & Adv. by State Governments.	98158	173794	196364	208638
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	13. Kerala				
A.	Total Receipts(1 to 12)	12105333	14010845	13273567	10676206
1	Internal Debt	669380	682750	1195065	1962176
2	Loans and Advances from the centre	56234	36140	55444	87647
3	Recovery of Loans & Adv.	3847	4423	7519	8781
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	584	2627	100	100
6	Small Savings, Provident Funds, etc.(Net)	1292308	1668556	2209371	2115184
7	Reserve Funds(Net)	79723	138094	15603	15309
8	Deposits & Adv.(Net)	501084	563777	615182	696919
9	Suspense & Misc.(Net)	8770319	10098788	8360974	4971299
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	4896	2461	2000	2002
12	Remittances (Net)	726958	813229	812309	816789
B.	Total Disbursements (1 to 5)	534175	610045	876122	1002833
1	Total Capital Outlay	205940	336369	494912	655489
(a)	Developmental	199279	324514	465970	649546
(b)	Non-Developmental	6661	11855	28942	5943
2	Discharge of Internal Debt.	214000	166743	252123	232279
3	Repayment of Loans to the Centre.	26568	30760	31642	33469
4	Loans & Adv. by State Governments.	87667	76173	97445	81596
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	14. Madhya Pradesh				
A.	Total Receipts(1 to 12)	18137787	24750967	28853416	24234363
1	Internal Debt	725797	636345	844560	1401847
2	Loans and Advances from the centre	134454	109448	178867	292461
3	Recovery of Loans & Adv.	2337	3365	915987	9948
4	Inter-State Settlement (Net)	276	164	210	-
5	Contingency Fund(Net)	-	-	20000	20000
6	Small Savings, Provident Funds, etc.(Net)	151172	173735	189000	198450
7	Reserve Funds(Net)	76394	119173	181687	247448
8	Deposits & Adv.(Net)	933430	972414	857035	899886
9	Suspense & Misc.(Net)	15183147	21578413	24533000	19975650
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	2169	36655	1000	-
12	Remittances (Net)	928611	1121255	1132070	1188673
B.	Total Disbursements (1 to 5)	1413581	1504359	2759322	1996993
1	Total Capital Outlay	792488	879989	927392	1082022
(a)	Developmental	780533	862123	907462	1058700
(b)	Non-Developmental	11955	17866	19930	23322
2	Discharge of Internal Debt.	193780	201137	227561	294512
3	Repayment of Loans to the Centre.	45626	51759	52423	53734
4	Loans & Adv. by State Governments.	381687	371474	1551946	566725
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	15.Maharashtra				
A.	Total Receipts(1 to 12)	40423108	40932775	39160796	36544618
1	Internal Debt	2081220	1991986	2396488	2376164
2	Loans and Advances from the centre	75222	81992	179144	301984
3	Recovery of Loans & Adv.	51484	64009	74233	73472
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	35193	85300	-	-
6	Small Savings,Provident Funds, etc.(Net)	330873	388202	520445	547642
7	Reserve Funds(Net)	255910	334612	216709	235939
8	Deposits & Adv.(Net)	1415016	2191752	2507741	2049630
9	Suspense & Misc.(Net)	34126903	33767870	31395985	29039727
10	Appropriation to Contingency fund	60000	-	-	-
11	Other Capital Receipts	2507	1728	-	-
12	Remittances (Net)	1988780	2025324	1870051	1920060
B.	Total Disbursements (1 to 5)	2251513	2369605	2546753	3355084
1	Total Capital Outlay	1742866	1796337	1825133	2244405
(a)	Developmental	1671665	1742188	1726291	2121779
(b)	Non-Developmental	71201	54149	98842	122626
2	Discharge of Internal Debt.	339845	429063	561079	898067
3	Repayment of Loans to the Centre.	42694	48298	49726	61724
4	Loans & Adv. by State Governments.	126108	95907	110815	150888
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	16.Manipur				
A.	Total Receipts(1 to 12)	2312100	2317368	2275984	2306863
1	Internal Debt	51981	29840	42174	47264
2	Loans and Advances from the centre	8	-	-	1000
3	Recovery of Loans & Adv.	328	119	359	359
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	14375	17955	20192	20207
7	Reserve Funds(Net)	3051	2787	4088	4383
8	Deposits & Adv.(Net)	86812	105375	93640	93650
9	Suspense & Misc.(Net)	1942504	1891866	1865531	1895000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	213041	269426	250000	245000
B.	Total Disbursements (1 to 5)	171141	203688	215158	225841
1	Total Capital Outlay	158777	191806	201635	207576
(a)	Developmental	148476	165330	171469	184371
(b)	Non-Developmental	10301	26476	30166	23205
2	Discharge of Internal Debt.	7470	6975	8841	13008
3	Repayment of Loans to the Centre.	4205	4527	4532	4556
4	Loans & Adv. by State Governments.	689	380	150	701
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	17.Meghalaya				
A.	Total Receipts(1 to 12)	1382816	1337757	1375532	1404723
1	Internal Debt	40253	35492	61113	63934
2	Loans and Advances from the centre	49	147	1498	4525
3	Recovery of Loans & Adv.	1668	2725	2200	2398
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	1200	10500	21000	21000
6	Small Savings,Provident Funds, etc.(Net)	12156	15574	20050	22245
7	Reserve Funds(Net)	2726	2417	4086	3758
8	Deposits & Adv.(Net)	82365	87880	39272	43615
9	Suspense & Misc.(Net)	1093992	1008222	1131385	1129012
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	148407	174800	94928	114236
B.	Total Disbursements (1 to 5)	65097	75747	124998	159614
1	Total Capital Outlay	48129	57473	97266	139870
(a)	Developmental	43289	53808	89159	130830
(b)	Non-Developmental	4840	3665	8107	9040
2	Discharge of Internal Debt.	12421	12056	16020	15822
3	Repayment of Loans to the Centre.	1882	2052	2062	2087
4	Loans & Adv. by State Governments.	2665	4166	9650	1835
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	18.Mizoram				
A.	Total Receipts(1 to 12)	708488	2225397	678697	1843389
1	Internal Debt	19372	52545	43263	34725
2	Loans and Advances from the centre	3217	325	2303	964
3	Recovery of Loans & Adv.	2532	2597	3676	2655
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	20000	20000
6	Small Savings, Provident Funds, etc.(Net)	39679	49588	45290	48100
7	Reserve Funds(Net)	2390	2391	4750	2944
8	Deposits & Adv.(Net)	47663	80610	20959	56500
9	Suspense & Misc.(Net)	482257	1888817	461251	1582501
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	111378	148524	77205	95000
B.	Total Disbursements (1 to 5)	96307	73906	101185	100752
1	Total Capital Outlay	57280	61538	68622	88874
(a)	Developmental	54681	59202	65542	85004
(b)	Non-Developmental	2599	2336	3080	3870
2	Discharge of Internal Debt.	34647	7074	27251	6950
3	Repayment of Loans to the Centre.	1886	2307	1806	1808
4	Loans & Adv. by State Governments.	2494	2987	3506	3120
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	19.Nagaland				
A.	Total Receipts(1 to 12)	983389	1131460	990313	975609
1	Internal Debt	125648	46335	120447	132508
2	Loans and Advances from the centre	-	-	510	880
3	Recovery of Loans & Adv.	420	231	375	382
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	14954	19157	16800	18350
7	Reserve Funds(Net)	3065	4127	4900	5600
8	Deposits & Adv.(Net)	78640	54572	14889	12879
9	Suspense & Misc.(Net)	624854	859827	682382	655000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	135808	147211	150010	150010
B.	Total Disbursements (1 to 5)	171891	138822	176103	212765
1	Total Capital Outlay	98953	112294	142454	174690
(a)	Developmental	79596	90577	116222	110241
(b)	Non-Developmental	19357	21717	26232	64449
2	Discharge of Internal Debt.	68848	23827	29169	35414
3	Repayment of Loans to the Centre.	3735	2288	3852	2262
4	Loans & Adv. by State Governments.	355	413	628	399
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	20.Orissa				
A.	Total Receipts(1 to 12)	18867862	13936442	19734945	16352476
1	Internal Debt	145978	204192	162769	473842
2	Loans and Advances from the centre	19035	22568	49598	61786
3	Recovery of Loans & Adv.	35636	3381	24029	24029
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	1107	19897	40000	40000
6	Small Savings,Provident Funds, etc.(Net)	257058	280431	275090	295100
7	Reserve Funds(Net)	73595	60272	203881	193329
8	Deposits & Adv.(Net)	313450	334605	344152	652225
9	Suspense & Misc.(Net)	17496274	12408349	18025407	14012149
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	525729	602747	610019	600016
B.	Total Disbursements (1 to 5)	524905	668337	771434	1059874
1	Total Capital Outlay	364788	428510	483638	704294
(a)	Developmental	347013	405094	457205	672895
(b)	Non-Developmental	17775	23416	26433	31399
2	Discharge of Internal Debt.	105174	122154	178184	265874
3	Repayment of Loans to the Centre.	43695	86204	48484	53700
4	Loans & Adv. by State Governments.	11248	31469	61128	36006
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	21.Punjab				
A.	Total Receipts(1 to 12)	4257195	5230942	12475714	12726736
1	Internal Debt	1003644	1074144	1552088	1814412
2	Loans and Advances from the centre	7140	19293	34604	34300
3	Recovery of Loans & Adv.	127652	59789	8765	7520
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	219652	253313	296622	324379
7	Reserve Funds(Net)	24355	19968	68420	68370
8	Deposits & Adv.(Net)	279487	387627	421850	386850
9	Suspense & Misc.(Net)	2426920	3257189	9955745	9953285
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	168345	159619	137620	137620
B.	Total Disbursements (1 to 5)	750361	416285	613813	874388
1	Total Capital Outlay	216641	238409	395966	581527
(a)	Developmental	204071	219933	361005	457298
(b)	Non-Developmental	12570	18476	34961	124229
2	Discharge of Internal Debt.	513439	152505	179299	268288
3	Repayment of Loans to the Centre.	17397	18531	20864	18519
4	Loans & Adv. by State Governments.	2884	6840	17684	6054
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	22.Rajasthan				
A.	Total Receipts(1 to 12)	19341998	19024209	20637924	15175804
1	Internal Debt	853854	761762	554834	1122867
2	Loans and Advances from the centre	25789	35973	63859	126121
3	Recovery of Loans & Adv.	11202	31840	121750	15118
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	397547	513029	549435	581398
7	Reserve Funds(Net)	-26681	87288	212491	158495
8	Deposits & Adv.(Net)	9944567	10766620	10955249	12013516
9	Suspense & Misc.(Net)	7522063	6245328	7535345	513884
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	894	1342	1356	800
12	Remittances (Net)	612763	581027	643605	643605
B.	Total Disbursements (1 to 5)	867762	882997	1285219	1445599
1	Total Capital Outlay	523472	525062	826845	968918
(a)	Developmental	575197	509583	797633	930929
(b)	Non-Developmental	-51725	15479	29212	37989
2	Discharge of Internal Debt.	254491	286342	302220	422706
3	Repayment of Loans to the Centre.	40017	45382	46828	49155
4	Loans & Adv. by State Governments.	49782	26211	109326	4820
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	23.Sikkam				
A.	Total Receipts(1 to 12)	495103	409057	480454	430513
1	Internal Debt	39186	9496	15027	23226
2	Loans and Advances from the centre	25	7	1060	1450
3	Recovery of Loans & Adv.	30	79	80	80
4	Inter-State Settlement (Net)	-	-	10	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	10784	16267	19239	21011
7	Reserve Funds(Net)	4849	5956	5688	7008
8	Deposits & Adv.(Net)	4504	5143	5630	5629
9	Suspense & Misc.(Net)	351296	304600	345065	304600
10	Appropriation to Contingency fund	-	-	1	-
11	Other Capital Receipts	-	-	4225	-
12	Remittances (Net)	84429	67509	84429	67509
B.	Total Disbursements (1 to 5)	77179	53005	121542	154045
1	Total Capital Outlay	64853	45107	111759	146228
(a)	Developmental	55966	39440	107787	128211
(b)	Non-Developmental	8887	5667	3972	18017
2	Discharge of Internal Debt.	7068	5603	4530	6231
3	Repayment of Loans to the Centre.	1560	1720	336	1046
4	Loans & Adv. by State Governments.	3698	575	4917	540
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	24.Tamil Nadu				
A.	Total Receipts(1 to 12)	40914807	40274971	30231453	29738055
1	Internal Debt	1452699	1304547	1557819	2182177
2	Loans and Advances from the centre	102985	144700	121350	161125
3	Recovery of Loans & Adv.	258711	77025	371347	15199
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	51	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	425910	504986	529958	597345
7	Reserve Funds(Net)	149454	233558	402062	436416
8	Deposits & Adv.(Net)	1944682	2219442	2378960	2497634
9	Suspense & Misc.(Net)	36209201	35381127	24472666	23431004
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	371114	409586	397291	417155
B.	Total Disbursements (1 to 5)	1337476	1789041	2474307	2738258
1	Total Capital Outlay	857239	1243627	1638833	2085608
(a)	Developmental	804260	1169462	1599450	1933115
(b)	Non-Developmental	52979	74165	39383	152493
2	Discharge of Internal Debt.	217982	279154	322266	447165
3	Repayment of Loans to the Centre.	33199	41069	67375	55075
4	Loans & Adv. by State Governments.	229056	225191	445833	150410
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	25.Tripura				
A.	Total Receipts(1 to 12)	1810529	1383918	1684197	1764883
1	Internal Debt	63102	55255	63000	75000
2	Loans and Advances from the centre	660	336	300	300
3	Recovery of Loans & Adv.	1756	96	200	300
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	62054	60927	54609	60223
7	Reserve Funds(Net)	3526	7837	7255	7400
8	Deposits & Adv.(Net)	25897	17683	18802	19178
9	Suspense & Misc.(Net)	1533715	1148578	1485028	1545479
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	119819	93206	55003	57003
B.	Total Disbursements (1 to 5)	154373	126499	2028882	222429
1	Total Capital Outlay	133223	105834	175758	184103
(a)	Developmental	111836	93197	152582	104145
(b)	Non-Developmental	21387	12637	23176	79958
2	Discharge of Internal Debt.	16524	17377	21399	34269
3	Repayment of Loans to the Centre.	2870	3192	4834	3320
4	Loans & Adv. by State Governments.	1756	96	891	737
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	26.Uttaranchal				
A.	Total Receipts(1 to 12)	4607554	6025017	1707344	1844639
1	Internal Debt	255104	304522	314618	471600
2	Loans and Advances from the centre	3134	4294	1500	5000
3	Recovery of Loans & Adv.	6483	8487	7496	6810
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	3705	58162	8500	9000
6	Small Savings,Provident Funds, etc.(Net)	142180	137266	102768	102768
7	Reserve Funds(Net)	5170	15315	17210	18210
8	Deposits & Adv.(Net)	222282	246370	247636	248635
9	Suspense & Misc.(Net)	3806262	4871081	706006	706006
10	Appropriation to Contingency fund	49000	-	40000	-
11	Other Capital Receipts	-	-	-	5000
12	Remittances (Net)	114234	379520	261610	271610
B.	Total Disbursements (1 to 5)	353947	238889	385129	541466
1	Total Capital Outlay	213674	185484	252449	365348
(a)	Developmental	202730	175013	230754	351429
(b)	Non-Developmental	10944	10471	21695	13919
2	Discharge of Internal Debt.	133629	44776	77560	146240
3	Repayment of Loans to the Centre.	3639	2661	3333	3473
4	Loans & Adv. by State Governments.	3005	5968	51787	26405
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	27.Uttar Pradesh				
A.	Total Receipts(1 to 12)	49688734	56334686	27038671	30302872
1	Internal Debt	2220641	2103071	2286701	3362810
2	Loans and Advances from the centre	28266	36336	100279	100279
3	Recovery of Loans & Adv.	29308	48517	53742	84843
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	8282	-	21235	43012
6	Small Savings, Provident Funds, etc.(Net)	815566	985702	907621	1031485
7	Reserve Funds(Net)	582456	857684	1040854	1194833
8	Deposits & Adv.(Net)	1726035	1556043	1339910	1365960
9	Suspense & Misc.(Net)	41419898	48972538	20983329	22803650
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	2858282	1774795	305000	316000
B.	Total Disbursements (1 to 5)	3370166	2691022	3447776	3639700
1	Total Capital Outlay	2509123	2027280	2595972	2697826
(a)	Developmental	2448026	1927074	2409484	2534757
(b)	Non-Developmental	61097	100206	186488	163069
2	Discharge of Internal Debt.	646872	436883	596497	676509
3	Repayment of Loans to the Centre.	119986	130037	131291	132887
4	Loans & Adv. by State Governments.	94185	96822	124016	132478
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	28. West Bengal				
A.	Total Receipts(1 to 12)	23462050	24486464	25879110	25172785
1	Internal Debt	3573085	4282274	4624549	4084694
2	Loans and Advances from the centre	29983	29589	46117	69578
3	Recovery of Loans & Adv.	38710	37248	4958	5360
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	143	270	2	-
6	Small Savings, Provident Funds, etc.(Net)	183172	238499	250500	255500
7	Reserve Funds(Net)	163335	211963	79414	89417
8	Deposits & Adv.(Net)	2100129	2344362	3577030	3310656
9	Suspense & Misc.(Net)	16850211	16815235	16769475	16830515
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	523282	527024	527065	527065
B.	Total Disbursements (1 to 5)	1895874	842398	1156291	1644912
1	Total Capital Outlay	301107	222577	388586	828087
(a)	Developmental	285376	211889	357313	792275
(b)	Non-Developmental	15731	10688	31273	35812
2	Discharge of Internal Debt.	1345708	601568	667529	681652
3	Repayment of Loans to the Centre.	173815	-22521	42736	63572
4	Loans & Adv. by State Governments.	75244	40774	57440	71601
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	29.Delhi				
A.	Total Receipts(1 to 12)	-	-	-	-
1	Internal Debt	-	-	-	-
2	Loans and Advances from the centre	-	-	-	-
3	Recovery of Loans & Adv.	-	-	-	-
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	-	-	-	-
7	Reserve Funds(Net)	-	-	-	-
8	Deposits & Adv.(Net)	-	-	-	-
9	Suspense & Misc.(Net)	-	-	-	-
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	-	-	-	-
B.	Total Disbursements (1 to 5)	-	-	-	-
1	Total Capital Outlay	-	-	-	-
(a)	Developmental	-	-	-	-
(b)	Non-Developmental	-	-	-	-
2	Discharge of Internal Debt.	-	-	-	-
3	Repayment of Loans to the Centre.	-	-	-	-
4	Loans & Adv. by State Governments.	-	-	-	-
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

SN	ITEMS	2009-10(A)	2010-11(A)	2011-12(RE)	2012-13(BE)
1	2	3	4	5	6
	30.All States				
A.	Total Receipts(1 to 12)	378179915	399161943	318488112	312489397
1	Internal Debt	19845453	20570265	24780382	30818465
2	Loans and Advances from the centre	810689	947784	1598892	2021199
3	Recovery of Loans & Adv.	808782	499466	1823722	530332
4	Inter-State Settlement (Net)	579	424	212	579
5	Contingency Fund(Net)	105475	275820	161744	177612
6	Small Savings, Provident Funds, etc.(Net)	5907457	7104895	8473479	8975824
7	Reserve Funds(Net)	2536761	3024562	3226623	3539975
8	Deposits & Adv.(Net)	30083018	34056554	33927581	35836382
9	Suspense & Misc.(Net)	301876567	312067391	234415751	220165305
10	Appropriation to Contingency fund	60000	26	120000	-
11	Other Capital Receipts	81245	124127	20329	22273
12	Remittances (Net)	16063889	20490629	9939397	10401451
B.	Total Disbursements (1 to 5)	23511081	22643320	29770763	34388246
1	Total Capital Outlay	14921459	15193159	19528423	23720504
(a)	Developmental	14349766	14525449	18284110	22011600
(b)	Non-Developmental	571693	667710	1244313	1708904
2	Discharge of Internal Debt.	5825273	4691908	5685451	7170556
3	Repayment of Loans to the Centre.	980650	876645	844440	881766
4	Loans & Adv. by State Governments.	1748699	1881608	3712449	2615420
5	Appropriation to Contingency.	35000	-	-	-

Source: State Finances: A study of Budget of 2012-13
A Report of Reserve Bank of India.

Chapter-4

Income & Expenditure of Zila Parishads & Improvement Trusts

This reveals the income and expenditure of Zila Parishads and improvement trusts.

- The total income of Zila Parishads was Rs. 2640.04 lakh during 2011-12 and Rs. 4994.53 lakh during 2012-13.
- The total expenditure of Zila Parishads in Punjab was Rs. 2603.78 lakh during 2011-12 as compared to Rs. 4560.03 lakh during 2012-13.
- Income of improvement trusts for Punjab was Rs. 136837 lakh in 2011-12 and Rs. 40881 lakh in 2012-13 where as the expenditure was Rs.159610 lakh during 2011-12 and Rs.36997 lakh during 2012-13.

INCOME AND EXPENDITURE OF LOCAL BODIES
Table 4.1 Expenditure of Zila Parishads in Punjab

(Rs. in Lakhs)

SN	Year	Establishment	Roads	Education	Medical and Health	Vetinary	Other Exp.	Total
0	1	2	3	4	5	6	7	8
1	1980-81	81.90	2.16	0.27	9.60	12.05	160.10	266.08
		(30.78)	(0.81)	(0.10)	(3.61)	(4.53)	(60.17)	(100.00)
2	1990-91	242.86	3.07	-	2.65	7.79	324.66	581.03
		(41.80)	(0.53)	-	(0.45)	(1.34)	(55.88)	(100.00)
3	2000-01	692.40	9.28	165.50	6.13	22.52	934.46	1830.29
		(37.83)	(0.51)	(9.04)	(0.33)	(1.23)	(51.06)	(100.00)
4	2010-11	2030.12	4.71	-	458.19	148.20	360.79	3002.01
		(67.62)	(0.16)	-	(15.26)	(4.94)	(12.02)	(100.00)
5	2011-12	1906.62	4.72	-	126.06	66.91	499.47	2603.78
		(73.23)	(0.18)	-	(4.84)	(2.57)	(19.18)	(100.00)
6	2012-13	3890.46	-	-	143.91	80.11	445.55	4560.03
		(85.32)	-	-	(3.15)	(1.76)	(9.77)	(100.00)

Note : Figures in brackets are percentage to total

INCOME AND EXPENDITURE OF LOCAL BODIES
Table 4.2 Income of Zila Parishads in Punjab

(Rs. in Lakhs)

SN	Year	Local rate	Taxes	Fees	Property	Education	Medical and Health	Grants in aid	Other sources	Total
0	1	2	3	4	5	6	7	8	9	10
1	1980-81	48.53	2.31	0.79	12.60	-	2.28	15.00	168.65	250.16
		(19.40)	(0.92)	(0.31)	(5.04)	-	(0.91)	(6.00)	(67.42)	(100.00)
2	1990-91	40.38	-	0.97	66.41	-	-	279.68	258.14	645.58
		(6.25)	-	(0.15)	(10.29)	-	-	(43.32)	(39.99)	(100.00)
3	2000-01	10.17	-	2.18	261.77	-	-	1248.86	464.99	1987.97
		(0.51)	-	(0.11)	(13.17)	-	-	(62.82)	(23.39)	(100.00)
4	2010-11	0.49	31.77	5.95	233.04	14.38	933.55	1335.15	364.23	2918.56
		(0.02)	(1.09)	(0.20)	(7.98)	(0.49)	(31.99)	(45.75)	(12.48)	(100.00)
5	2011-12	3.55	24.09	5.7	283.53	-	747.78	1234.42	340.97	2640.04
		(0.13)	(0.91)	(0.22)	(10.74)	-	(28.32)	(46.76)	(12.92)	(100.00)
6	2012-13	-	35.66	6.85	414.78	-	1040.68	3147.44	349.12	4994.53
		-	(0.71)	(0.14)	(8.30)	-	(20.84)	(63.02)	(6.99)	(100.00)

Note : Figures in brackets are percentage to total

INCOME AND EXPENDITURE OF LOCAL BODIES

(Rs. in 000)

Table No.4.3 Income and Expenditure of Improvement Trusts in Punjab

Sr. No.	Year	Income	Expenditure
0	1	2	3
1	1985-86	1272	1314
2	1988-89	1952	1670
3	1990-91	4596	7245
4	1994-95	5688	5013
5	1997-98	1122402	1120524
6	2009-10	3513724	2940279
7	2010-11	11207349	9220001
8	2011-12	13683736	15961029
9	2012-13	4088050	3699681

Chapter-5

Banks and Debt Position of State

The total number of banks for the working in State as on 31st December, 2012 was 9386. Number of Indian Commercial banks was 4726, foreign banks were 8, Co-operative banks were 802 and Post office saving banks was 3850 respectively.

The total number of Schedule Commercial bank offices in Punjab was 4452 as on 31st December 2012. The deposits in these banks were to the tune of Rs.190376 crore and credits made by these banks were Rs.150300 crore. The percentage share of Punjab in total bank credit of all states was 3.49%. The share of Maharashtra was (33.40%) followed by Tamil Nadu (11.78%). Credit deposit ratio in Punjab was 78.95. Credit deposit ratio was highest (124.21%) in Tamil Nadu followed by Andhra Pradesh (112.58%).

Table No.5.1 Banking Development in Punjab

AS ON 31ST DECEMBER

SN	Type of Bank	Number of Offices			
		2009	2010	2011	2012
1	2	3	4	5	6
1	Indian Commercial Banks	3580	3823	4231	4726
	a) Indian Scheduled Banks	3564	3806	4206	4700
	b) Indian Non-Scheduled Banks	16	17	25	26
2	Foreign Banks	7	8	8	8
3	Co-operative Banks	805	804	804	802
4	Post Office Saving Banks Punjab Circle.	3877	3853	3849	3850
5	All Type of Banks	8269	8488	8892	9386

Source : Reserve Bank of India

Table No.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2012

SN	States	No of office	Population Per Bank Office in 000	Bank deposits (Rs in crore)	%age to total bank deposits	Bank credit (Rs in crore)	%age to total bank credit
1	2	3	4	5	6	7	8
1	Andhra Pradesh	8451	10	364709	6.41	410579	9.55
2	Arunachal Pradesh	95	14	5776	0.10	1437	0.03
3	Assam	1623	18	69354	1.22	26308	0.61
4	Bihar	4722	21	151777	2.67	43076	1
5	Jharkhand	2211	14	97497	1.71	30728	0.72
6	Goa	515	3	38698	0.68	10056	0.23
7	Gujrat	2624	10	333989	5.87	233917	5.44
8	Haryana	3090	8	160363	2.82	118981	2.77
9	Himachal Pradesh	1182	6	42134	0.74	14454	0.34
10	Jammu and Kashmir	1212	9	54033	0.95	19858	0.46
11	Karnatka	7148	8	436516	7.67	303980	7.07
12	Kerala	5059	6	220823	3.88	159333	3.70
13	Chhattisgarh	1659	15	74034	1.30	37796	0.88
14	Madhya Pradesh	4790	16	183023	3.22	103114	2.4
15	Maharashtra	9526	11	1575576	27.70	1436453	33.40
16	Manipur	97	23	3572	0.06	1314	0.03
17	Meghalya	247	12	12799	0.22	3027	0.07
18	Mizoram	107	9	3600	0.06	1389	0.03
19	Nagaland	109	17	5419	0.10	1677	0.04
20	Orrissa	3360	12	135324	2.38	61739	1.44
21	Punjab	4452	6	190376	3.35	150300	3.49
22	Rajasthan	5020	13	163960	2.88	148296	3.45
23	Sikkim	94	6	4542	0.08	1309	0.03
24	Tamil Nadu	7646	9	407893	7.17	506650	11.78
25	Tripura	280	12	11323	0.20	3462	0.08
26	Uttaranchal	1491	7	61274	1.08	21306	0.50
27	Uttar Pradesh	12256	16	474964	8.35	201447	4.68
28	WestBengal	6066	15	405489	7.13	248736	5.78

Table No.5.3 State -wise percentage of credit to deposits of scheduled commercial bank Dec.2011 and Dec.2012

SN	State	Last Friday of (As on Dec.2011)			Last Friday of (As on Dec.2012)		
		Deposits in crores	Credit in crores	%age of credit to deposits	Deposits in crores	Credit in crores	%age of credit to deposits
1	2	3	4	5	6	7	8
1	Andhra Pradesh	323460	355350	109.86	364709	410579	112.58
2	Arunachal Pradesh	4969	1325	26.67	5776	1437	24.88
3	Assam	59449	23184	39.00	69354	26308	37.93
4	Bihar	128679	37057	28.80	151777	43076	28.38
5	Jharkhand	81553	27533	33.76	97497	30728	31.52
6	Goa	35050	9249	26.39	38698	10056	25.99
7	Gujarat	287464	192650	67.02	333989	233917	70.04
8	Haryana	135464	104453	77.11	160363	118981	74.19
9	Himachal Pradesh	36926	13124	35.54	42134	14454	34.30
10	Jammu and Kashmir	45836	15908	34.71	54033	19858	36.75
11	Karnataka	384056	268660	69.95	436516	303980	69.64
12	kerala	190465	140558	73.80	220823	159333	72.15
13	Chhatisgarh	61369	33811	55.09	74034	37796	51.05
14	Madhya Pradesh	158370	88937	56.16	183023	103114	56.34
15	Maharashtra	1496681	1273385	85.08	1575576	1436453	91.17
16	Manipur	3378	1229	36.38	3572	1314	36.79
17	Meghalya	10388	2654	25.55	12799	3027	23.65
18	Mizoram	3092	1300	42.04	3600	1389	38.58
19	Nagaland	51.88	1475	2843.10	5419	1677	30.95
20	Orissa	114243	53904	47.18	135324	61739	45.62
21	Punjab	172622	138347	80.14	190376	150300	78.95
22	Rajasthan	140008	124574	88.98	163960	148296	90.45
23	Sikkim	3649	1260	34.53	4542	1309	28.82
24	Tamil Nadu	370498	430845	116.29	407893	506650	124.21
25	Tripura	9598	2887	30.08	11323	3462	30.57
26	Uttar Pradesh	54009	18829	34.86	61274	21306	34.77
27	Uttaranchal	471999	171011	36.23	474964	201447	42.41
28	West Bengal	363466	219143	60.29	405489	248736	61.34

BANK AND DEBT POSITION OF STATES
Table No.5.4 State-wise net samll Savings Collections

(Rs. in Crores)

Sr.No.	Name of States	Net amount (including P.P.F) collected through post offices		
		2000-2001	2010-2011(R)	2011-2012(P)
1	2	4	5	6
1	Andhra Pradesh	1809.68	1893.17	1204.60
2	Assam	513.74	1007.19	-34.18
3	Arunachal Pradesh	15.32	57.90	463.97
4	Bihar	2210.29	1968.44	-1064.66
5	Jharkhand	-	1255.06	3.66
6	Gujarat	4281.25	1760.95	-625.72
7	Goa	102.47	164.55	707.57
8	Haryana	978.18	834.88	67.05
9	Himachal Pradesh	235.79	768.93	-2717.25
10	Jammu and Kashmir	300.34	282.87	637.07
11	Karnataka	1570.96	1013.42	-2130.06
12	Kerala	491.71	198.94	-2655.12
13	Madhya Pradesh	993.28	1285.25	-53.58
14	Chhattisgarh	363.68	418.10	-35.21
15	Maharashtra	4100.36	3967.34	76.83
16	Manipur	25.47	-6.32	-3.57
17	Meghalya	33.07	81.89	0.55
18	Mizoram	15.48	30.83	-62.04
19	Nagaland	8.66	17.06	-125.45
20	orissa	545.18	1127.79	816.70
21	Punjab	2181.06	560.10	214.02
22	Rajasthan	2609.22	-16.10	-456.48
23	Sikkim	12.7	35.70	-5.78
24	Tamil Nadu	1600.22	799.13	-735.41
25	Tripura	138.27	172.38	16.85
26	Uttar Pradesh	4042.99	3988.22	-1968.71
27	Uttranchal	462.6	852.69	-105.52
28	West Bengal	6181.67	8409.45	-51.88

Table No.5.5 Small Savings Schemes in Punjab

SN	Name of Scheme	1980-81	1990-91	2000-01	2009-10	2010-11	2011-12	2012-13
1	2	3	4	5	6	7	8	9
1	Post of Saving Bank Deposits							
	i) Gross Receipts	731523	1480735	4827438	30597890	43290879	41080900	42652929
	ii) Encashment	580800	1287433	4442172	24498013	41270938	39765257	41339572
	iii) Net Receipts	150723	193302	385266	6099877	2019941	1315643	1313357
2	10 Year Commulative Time Deposits							
	i) Gross Receipts	31801	16538	0.03	-	-	-	-
	ii) Encashment	15407	45162	0.00	-	-	-	-
	iii) Net Receipts	16394	-28624	0.03	-	-	-	-
3	Five Year Post office Deposits							
	i) Gross Receipts	39936	411506	2998705	11029391	11958417	12343737	12958424
	ii) Encashment	20745	272129	1136457	10617110	11038527	11558622	10818477
	iii) Net Receipts	19191	139377	1862248	412281	919890	785115	2139947
4	Post office time Deposits							
	i) Gross Receipts	200132	209926	4095167	-	-	-	-
	ii) Encashment	98279	227517	2308017	-	-	-	-
	iii) Net Receipts	101853	-17591	1787150	-	-	-	-
5	National Saving Certificates II to V issue							
	i) Gross Receipts	147280	0	0	-	-	-188240	-
	ii) Encashment	23927	292	0	-	-15	-2	60
	iii) Net Receipts	123353	-292	0	-	15	-188238	-60
6	National Savings Certificates VI to VII issue							
	i) Gross Receipts	0	0	0	-	-	5331	
	ii) Encashment	0	104299	0	4803	-1531	12794	25156
	iii) Net Receipts	0	-104299	0	-4803	1531	-7463	-25156
7	Public Provident Fund							
	i) Gross Receipts	260	452014	4913417	3961070	7063374	5591586	3617381
	ii) Encashment	3	2780	892570	1104600	3316000	1769769	1767179
	iii) Net Receipts	257	449234	4020847	2856470	3747374	3821817	1850202
8	N.S.C & Old Certificates							
	i) Gross Receipts	0	0	0	-	215	2909	-
	ii) Encashment	10243	956802	19965	-	-	1570	2
	iii) Net Receipts	-10243	-956802	-19965	-	215	1339	-2
9	Indra Vikas Patra							
	i) Gross Receipts	0	771416	-1228267	-	-	-81595	-
	ii) Encashment	0	0	(-)111921	80014	-116860	-811	776
	iii) Net Receipts	0	771416	-1116346	-80014	116860	-80784	-776

Table No.5.5 Small Savings Schemes in Punjab

SN	Name of Scheme	1980-81	1990-91	2000-01	2009-10	2010-11	2011-12	2012-13
1	2	3	4	5	6	7	8	9
10	Monthly Income Scheme							
	i) Gross Receipts	0	254701	6000462	19713219	18772833	9747599	6738808
	ii) Encashment	0	25423	1154807	13041863	13913975	17305874	9030907
	iii) Net Receipts	0	229278	4845655	6671356	4858858	-7558275	-2292099
11	N.S.S.							
	i) Gross Receipts	0	637626	79027	122645	-203362	76620	13602
	ii) Encashment	0	6310	184408	124702	95268	153790	118714
	iii) Net Receipts	0	631316	(-)105381	-2057	-298630	-77170	-105112
12	N.S.S (1992)							
	i) Gross Receipts	0	0	8938	1657	2075	27013	124
	ii) Encashment	0	0	12979	793	3895	77437	1192
	iii) Net Receipts	0	0	(-)4041	864	-1820	-50424	-1068
13	Kisan Vikas Patra							
	i) Gross Receipts	-	1350411	15414010	9352867	7514245	2525226	28
	ii) Encashment	-	10614	6199690	7406852	9150868	6318578	12666220
	iii) Net Receipts	-	1339797	9214320	1946015	-1636623	-3793352	-12666192
14	National Saving							
	i) Gross Receipts	145280	574290	4257686	3923090	3742809	4097135	7646238
	ii) Encashment	23927	2377	1002650	5328919	4643735	4004813	3856357
	iii) Net Receipts	121353	571913	3255036	-1405829	-900926	92322	3789881
15	Deposit Scheme relating to Govt. Employees							
	i) Gross Receipts	-	-	-	-	-	-	-
	ii) Encashments	-	-	-	-	-	-	-
	iii) Net Receipts	-	-	-	-	-	-	-
16	Time Deposits 1-2-3-5							
	i) Gross Receipts	-	-	-	21931357	19115111	16670052	21579722
	ii) Encashments	-	-	-	18544869	25955806	19557024	17109662
	iii) Net Receipts	-	-	-	3386488	-6840695	-2886972	4470060
17	5 year cumulative time Deposits							
	i) Gross Receipts	-	-	-	-	-	-	-
	ii) Encashment	-	-	-	-	-	-	-
	iii) Net Receipts	-	-	-	-	-	-	-
18	Sr. Citizens Saving Schemes							
	i) Gross Receipts	-	-	-	3920394	19115111	1449741	699787
	ii) Encashment	-	-	-	1481778	25955806	2972656	1755836
	iii) Net Receipts	-	-	-	2438616	-6840695	-1522915	-1056049
19	MGNREGA							
	i) Gross Receipts	-	-	-	-	-	-	195043
	ii) Encashment	-	-	-	-	-	-	266209
	iii) Net Receipts	-	-	-	-	-	-	-71166