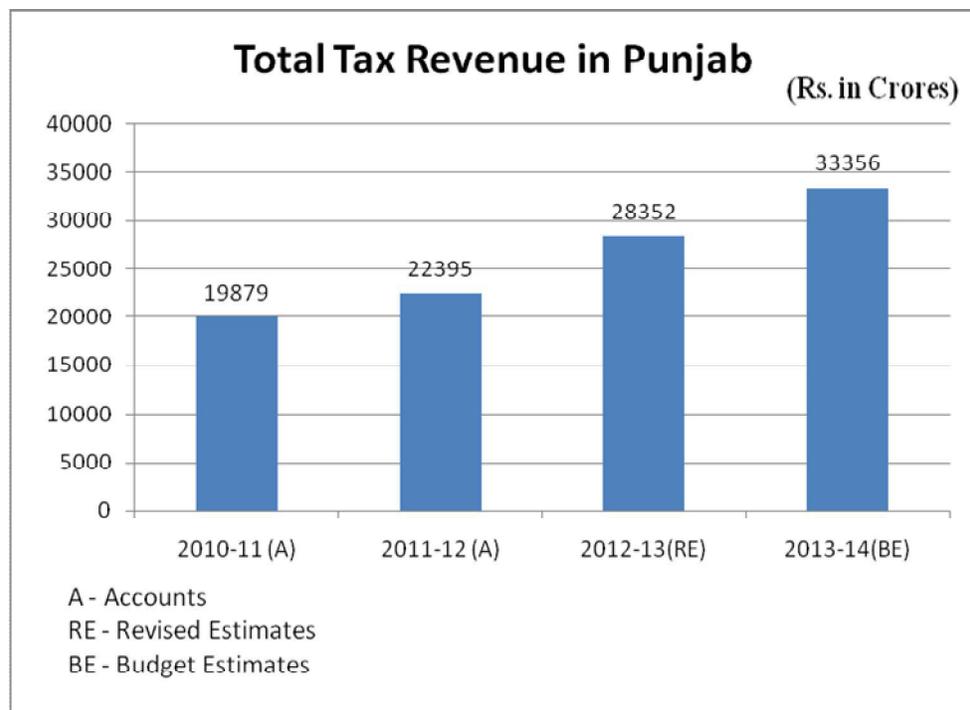




# 2013 - 2014

## STATE FINANCES: A COMPARISON



**ECONOMIC ADVISER, GOVERNMENT OF PUNJAB**

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## **PREFACE**

Budget related basic statistics have an important role in policy decisions. The present Publication "State Finances: A Comparison 2013-14" presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the states in India. In this Publication 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 2010-11 and 2011-12(Accounts), 2012-13(Revised Estimates) and 2013-14(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 2013-14".

I appreciate the efforts made by S.Tirath Singh, Director and his entire team for bringing out this report regularly in time. Suggestions, if any, for further improvement in this report will be highly appreciated.

**Chandigarh**  
**Dated: 6.1.2016**

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## **Chapter-1**

### **Budgetary Statistics of the State Government**

#### **Revenue Receipts:**

- The Receipts on Revenue Account which were Rs.27608.47 crore in 2010-11(A) decreased to Rs.26235.78 crore in 2011-12(A) showing a decrease of 4.97%.
- Out of the total Receipts on the Revenue Account, Tax & Non Tax Revenue constitutes a dominant proportion which was 80.26% in 2010-11(A) and 77.15% in 2011-12(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 19.74% and 22.85% during 2010-11 and 2011-12(A).

#### **Revenue Expenditure:**

- Expenditure on Revenue Account was Rs. 32897.18 crore during 2010-11(A) and Rs. 33045.32 crore during 2011-12(A), thus showing an increase of 0.45%.
- The maximum share of the Revenue Expenditure was on Pension and Miscellaneous General Services 27.69% followed by Interest Payments and Servicing of Debt 16.76%, 12.42% of expenditure was incurred on Education Sports & Arts during the year 2010-11(A).

#### **Capital Receipts:**

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stood at Rs. 7322.11 crore in 2010-11(A) and have increased to Rs. 8549.86 crore in 2011-12(A) showing a increase of 16.77%.

- Net loans from the centre were Rs. 7.62 crore in 2010-11(A) and (-)37.88 crore in 2011-12(A).

### **Capital Expenditure:**

- The Capital Expenditure during 2010-11(A) was Rs. 2452.49 crore. This was Rs. 1774.73 crore for the year 2011-12(A) showing a decrease of 27.64% over the previous year.
- The maximum share of Capital Expenditure goes to Capital Account of Economic Services which was 62.62% in 2010-11(A) and 56.56% in 2011-12(A).

### **Overall Budgetary Position:**

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

- The deficit of Revenue Account increased from Rs.(-)5288.71 crore in 2010-11(A) to Rs.(-)6809.54 crore in 2011-12(A).
- The Capital Account surplus was Rs. 4869.62 crore during 2010-11(A) and Rs.6775.13 crore during 2011-12(A).
- The overall budgetary position shows the surplus of Rs. (-)419.09 crore during 2010-11(A) and Rs.(-)34.41 crore during 2011-12(A).

### **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 Rs 5238.15 crore during 2010-11 (A) and Rs. 5750.83 crore during 2011-12 (A).

**Table No. 1.1 State Budget- Receipts on Revenue Account (Rs. in Crores)**

Source	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
1	2	3	4	5
<b>I.Share of Central Taxes(i+ii)</b>	<b>3050.87</b>	<b>3554.31</b>	<b>4034.00</b>	<b>4832.00</b>
i) Income Tax	630.15	710.64	797.43	955.18
ii) Union Excise Duty*	2420.72	2843.67	3236.57	3876.82
<b>II.State Taxes(a+b)</b>	<b>16828.18</b>	<b>18841.00</b>	<b>24318.00</b>	<b>28524.00</b>
a)Direct Taxes(Land Revenue)	19.24	24.65	33.00	36.00
b)Indirect Taxes (1 to 8)	16808.94	18816.35	24285.00	28488.00
1)State Excise Duty	2373.07	2754.60	3800.00	4180.00
2)Sales Tax	10016.91	11171.67	14900.00	17760.00
i)Central Sales Tax	374.49	416.97	533.51	653.06
ii)General Sales Tax	9642.42	10754.70	14366.49	17106.94
3)Stamps	1866.42	2528.73	2995.47	3445.59
4)Registration Fee	452.04	550.40	4.53	4.41
5)Tax on Vehicles	653.91	850.06	1000.00	1350.00
6) Electricity Duty	1422.90	928.28	1540.00	1694.00
7)Entertainment Tax	2.88	14.10	25.00	30.00
8) Other Taxes and Duties on Commodities and Services	20.81	18.51	20.00	24.00
<b>III. Non-Taxes Revenue (1 to 6)</b>	<b>5330.17</b>	<b>1399.83</b>	<b>4915.88</b>	<b>2736.02</b>
1)Interest Receipts	169.37	170.16	182.00	183.02
2)Dividends and Profits	0.62	3.11	3.46	2.59
3)General Services	4452.34	495.10	3698.99	843.73
4)Social Services	257.86	331.18	420.81	837.35
5)Economic Services	449.98	400.28	610.62	869.33
6)Other Fiscal Services	0.00	0.00	0.00	0.00
<b>IV. Grants from the Centre (1 to 4)</b>	<b>2399.25</b>	<b>2440.64</b>	<b>6001.31</b>	<b>6573.89</b>
1)Non-Plan Grants	720.81	874.11	1059.70	1061.32
2)For State Plan Scheme	954.65	694.06	2368.68	2219.68
3) For Central Plan Scheme	64.40	5.68	987.84	1873.70
4)For Centrally Sponsored Schemes	659.39	866.79	1585.09	1419.19
<b>V. Additional Resource Mobilization</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Receipts (I to V) on Revenue Account</b>	<b>27608.47</b>	<b>26235.78</b>	<b>39269.19</b>	<b>42665.91</b>

\* 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	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
1	2	3	4	5
<b>I.General Service (1 to 5)</b>	<b>18597.74</b>	<b>16787.95</b>	<b>18818.97</b>	<b>19121.48</b>
1.Organs of State	335.72	494.11	512.23	421.76
2.Fiscal Services	355.35	378.65	465.34	466.09
3.Interest Payment and servicing of Debt.	5515.11	6280.02	6986.28	7601.80
4.Administrative Services	3281.17	3922.87	4950.98	5407.52
5. Pension and Miscellaneous General Services	9110.39	5712.30	5904.14	5224.31
<b>II. Social Service ( 1 to 8)</b>	<b>7260.85</b>	<b>9246.50</b>	<b>13672.14</b>	<b>13434.12</b>
1.Education, sports, Art and culture	4086.06	5289.57	7721.36	7069.57
2.Health and Family Welfare	1189.84	1550.79	2317.52	2368.57
3. Water Supply, Sanitation Housing and Urban Development	321.69	421.67	561.26	702.38
4. Information and Broadcasting	23.96	31.03	35.52	42.69
5. Welfare of Schedule Caste, Scheduled Tribes and other Backward classes	239.78	285.78	786.29	736.91
6. Labour and Labour Welfare	109.29	143.44	171.60	200.45
7.Social Welfare and Nutrition	1273.86	1504.01	2053.50	2287.83
8.Others	16.37	20.21	25.09	25.72
<b>III. Economic Services(1 to9)</b>	<b>6398.93</b>	<b>6264.07</b>	<b>10764.24</b>	<b>11193.83</b>
1.Agriculture and Allied Activities	1205.99	863.86	1493.02	1772.11
2.Rural Development	117.39	138.96	582.02	758.72
3.Special Area Programme	0.00	0.00	0.00	0.00
4.Irrigation and Flood Control	920.90	990.04	1198.43	1342.57
5.Energy	3376.24	3200.90	5785.80	5785.90
6.Industry and Minerals	103.21	52.86	78.70	163.29
7.Transport	508.91	693.07	633.33	670.60
8.Science, Technology and Environment	3.43	4.86	5.71	21.62
9.General Economic Services	162.86	319.52	987.23	679.02
<b>IV.Grants -in-Aid and Contribution</b>	<b>639.66</b>	<b>746.80</b>	<b>772.30</b>	<b>663.03</b>
<b>Total Expenditure on Revenue</b>	<b>32897.18</b>	<b>33045.32</b>	<b>44027.65</b>	<b>44412.46</b>

Source:- Punjab Budget Documents

**Table No. 1.3 State Budget- Receipts on Capital Account (Rs. in Crores)**

Head	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
1	2	3	4	5
I.Market Loan(net)	4529.04	7740.38	8881.81	7796.83
II.Small Saving Loan from the Centre	520.78	-924.13	-1073.63	-1109.58
III. Provident Funds(net)*	1174.65	1640.17	2091.00	2250.00
IV.Recoveries of Loans and Advances	597.90	94.50	138.58	140.23
V. Loan from the Centre (a-b)	7.62	-37.88	104.46	294.44
<b>a)Gross Loan (1 to 5)</b>	<b>192.93</b>	<b>149.50</b>	<b>348.00</b>	<b>542.00</b>
1.Non Plan**	0.00	0.00	0.00	0.00
2.State Plan Schemes	192.93	149.50	348.00	542.00
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>b)Repayments</b>	<b>185.31</b>	<b>187.38</b>	<b>243.54</b>	<b>247.56</b>
VI. Loan from S.B.I and other Banks (net)	-629.51	-684.95	-740.00	-10.00
VII.Financial Institutions (net)***	13.33	91.30	31.45	-5.23
VIII.Reserve Fund(net)	11.66	315.14	309.14	261.16
IX. Deposits and advances(net)	642.61	436.09	100.03	0.03
X. Suspense and Miscellaneous(net)	67.53	129.67	0.00	-260.00
XI Remittances and Inter state settlement (net)	18.67	10.65	0.00	0.00
XII. Contingency Fund(net)	0.00	0.00	0.00	0.00
XIII.Ways and means of Advances from R.B.I.(net)	367.83	-261.08	0.00	0.00
<b>Total Receipts on Capital Account</b>	<b>7322.11</b>	<b>8549.86</b>	<b>9842.84</b>	<b>9357.88</b>

\*: 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)**

<b>Heads</b>	<b>2010-11(A)</b>	<b>2011-12(A)</b>	<b>2012-13(RE)</b>	<b>2013-14(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>I.Capital Outlay ( 1 to 3)</b>	<b>2384.09</b>	<b>1598.12</b>	<b>4527.53</b>	<b>7282.98</b>
1.Capital Account of General Services	184.76	196.04	438.56	1290.11
2.Capital Account of Social Services	663.46	398.35	2420.15	3564.62
3.Capital Account of Economic services ( i to ix)	1535.87	1003.73	1668.82	2428.25
i)Agriculture and Allied Activities	17.30	0.93	105.22	71.29
ii)Rural Development	303.89	190.17	197.63	290.28
iii)Other Special Programme	0.00	0.00	0.00	0.00
iv)Irrigation and Flood Control	533.61	301.83	845.13	1204.15
v)Energy	0.00	0.00	0.00	0.00
vi)Industry and Minerals	25.01	2.68	0.02	12.63
vii)Transport	583.41	395.91	312.37	568.04
viii) Science,Technology and Environment	0.00	0.00	1.00	55.49
ix)General Economic Services	72.65	112.21	207.45	226.37
<b>II. Loans and Advances (i+ii)</b>	<b>68.40</b>	<b>176.61</b>	<b>247.28</b>	<b>368.31</b>
i)Power Projects	0.00	0.00	0.00	250.00
ii)Other	68.40	176.61	247.28	118.31
<b>Total Expenditure on Capital Account (I+II)</b>	<b>2452.49</b>	<b>1774.73</b>	<b>4774.81</b>	<b>7651.29</b>

**Source:- Punjab Budget Documents**

**Table No. 1.5 State Budget- Overall Budgetary Position (Rs. in Crores)**

<b>Heads</b>	<b>2010-11(A)</b>	<b>2011-12(A)</b>	<b>2012-13(RE)</b>	<b>2013-14(BE)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>I.Revenue Account</b>				
1.Receipts	27608.47	26235.78	39269.19	42665.91
2.Expenditure	32897.18	33045.32	44027.65	44412.46
<b>Balance(1-2)</b>	<b>-5288.71</b>	<b>-6809.54</b>	<b>-4758.46</b>	<b>-1746.55</b>
<b>II. Capital Account</b>				
1.Receipts	7322.11	8549.86	9842.84	9357.88
2.Expenditure	2452.49	1774.73	4774.81	7651.29
<b>Balance(1-2)</b>	<b>4869.62</b>	<b>6775.13</b>	<b>5068.03</b>	<b>1706.59</b>
<b>over all Balance (I+II) Or Increase or Decrease in Cash Balance</b>	<b>-419.09</b>	<b>-34.41</b>	<b>309.57</b>	<b>-39.96</b>
1.Opening Balance	-275.19	-694.28	-729.82	-420.25
2.Closing Balance	-694.28	-728.69	-420.25	-460.21

**Source:- Punjab Budget Documents**

Table No. 1.6 Net Transfer of Resources from Centre to the State

(Rs. in Crores)

Heads	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
1	2	3	4	5
<b>I.Share of Central Taxes &amp; Duties(1+2)</b>	<b>3050.87</b>	<b>3554.31</b>	<b>4034.00</b>	<b>4832.00</b>
1.Taxes on Income	630.15	710.64	797.43	955.18
2.Union Excise Duties	2420.72	2843.67	3236.57	3876.82
<b>II. Grants(1 to 4)</b>	<b>2399.25</b>	<b>2440.64</b>	<b>6001.31</b>	<b>6573.89</b>
1.Non-Plan Grants	720.81	874.11	1059.70	1061.32
2.State Plan Schemes	954.65	694.06	2368.68	2219.68
3.Central Plan Schemes	64.40	5.68	987.84	1873.70
4.Centrally sponsored Schemes	659.39	866.79	1585.09	1419.19
<b>III.Loans Net a-(b+c)</b>	<b>-211.97</b>	<b>-244.12</b>	<b>-98.72</b>	<b>33.58</b>
a)Gross Loan ( 1 to 5)	192.93	149.50	348.00	542.00
1.Non-Plan	0.00	0.00	0.00	0.00
2.State Plan Schemes	192.93	149.50	348.00	542.00
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	185.31	187.38	243.54	247.56
c.Interest Payments	219.59	206.24	203.18	260.86
<b>Total transfer of Resources (Net) (I to III)</b>	<b>5238.15</b>	<b>5750.83</b>	<b>9936.59</b>	<b>11439.47</b>

Source: Punjab Budget Documents

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

(Rs. in Crores)

Item	2010-11 (A)	2012-13(RE)	2013-14(BE)
1	2	3	4
1.Revenue from State Taxes	16828.18	18841.00	24318.00
2. Gross State Domestic Product at current Prices	226867.02(P)	256373.77(P)	285165.07(Q)
Percentage of state taxes to GSDP	7.42	7.35	8.53

**Source: Punjab Budget Documents**

## **Chapter-2**

### **Tax Revenue of State Governments**

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. 7175.46 in 2010-11(A) which increased to Rs. 7979.97 in 2011-12(A).
- Per capita of direct taxes in Punjab was Rs. 6.95 in 2010-11(A) and Rs.8.78 in 2011-12(A) whereas the per capita of Haryana and Himachal Pradesh for the direct taxes was Rs. 3.95 and 6.97 during 2010-11(A) and Rs. 4.24 and 25.72 during 2011-12(A).
- Per capita of indirect taxes in Punjab was Rs. 7168.52 in 2010-11(A) and Rs. 7971.19 in 2011-12(A). While the Per capita of Haryana and Himachal Pradesh for indirect taxes were Rs.7526.54 and Rs.7807.12 in 2010-11(A) respectively

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

(Rs. in Lakhs)

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>1</b>	<b><u>Andhra Pradesh</u></b>				
	1.Taxes on Professions Trades callings and Employment	49033	53990	61955	71095
	2.Estate Duty	-	-	-	-
	3.Land Revenue	17074	14056	4749	4986
	4.Urban Immovable Property tax	10700	15745	17320	19052
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>76807</b>	<b>83791</b>	<b>84024</b>	<b>95133</b>
<b>2</b>	<b><u>Arunachal Pradesh</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	337	385	448	516
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>337</b>	<b>385</b>	<b>448</b>	<b>516</b>
<b>3</b>	<b><u>Assam</u></b>				
	1.Taxes on Professions Trades callings and Employment	16059	16427	17247	18108
	2.Estate Duty	-	-	-	-
	3.Land Revenue	14187	13971	13215	14034
	4.Urban Immovable Property tax	10120	8327	7000	7350
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>40366</b>	<b>38725</b>	<b>37462</b>	<b>39492</b>
<b>4</b>	<b><u>Bihar</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	2956	3100	3259
	2.Estate Duty	-	-	-	-
	3.Land Revenue	13902	16749	18500	20500
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>13902</b>	<b>19705</b>	<b>21600</b>	<b>23759</b>

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

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>5</b>	<b><u>Chhattisgarh</u></b>				
	1.Taxes on Professions Trades callings and Employment	882	1107	377	416
	2.Estate Duty	-	-	-	-
	3.Land Revenue	24737	27056	34600	37600
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>25619</b>	<b>28163</b>	<b>34977</b>	<b>38016</b>
<b>6</b>	<b><u>Goa</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	832	838	942	2077
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>832</b>	<b>838</b>	<b>942</b>	<b>2077</b>
<b>7</b>	<b><u>Gujarat</u></b>				
	1.Taxes on Professions Trades callings and Employment	22822	22342	26246	29000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	178879	147718	189000	204120
	4.Urban Immovable Property tax	13017	15888	15925	18068
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>214718</b>	<b>185948</b>	<b>231171</b>	<b>251188</b>
<b>8</b>	<b><u>Haryana</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1002	1095	1681	1933
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>1002</b>	<b>1095</b>	<b>1681</b>	<b>1933</b>

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

(Rs. in Lakhs)

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>9</b>	<b><u>Himachal Pradesh</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	478	1785	401	400
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>478</b>	<b>1785</b>	<b>401</b>	<b>400</b>
<b>10</b>	<b><u>Jammu &amp; Kashmir</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	4203	3299	3560	4060
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>4203</b>	<b>3299</b>	<b>3560</b>	<b>4060</b>
<b>11</b>	<b><u>Jharkhand</u></b>				
	1.Taxes on Professions Trades callings and Employment	-14	-	6500	8000
	2.Estate Duty	-			
	3.Land Revenue	6600	5292	8200	9500
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>6586</b>	<b>5292</b>	<b>14700</b>	<b>17500</b>
<b>12</b>	<b><u>Karnataka</u></b>				
	1.Taxes on Professions Trades callings and Employment	54974	60020	72500	82500
	2.Estate Duty	-	-	-	-
	3.Land Revenue	17753	21493	22000	24500
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	933	1504	2500	2500
	<b>Total</b>	<b>73660</b>	<b>83017</b>	<b>97000</b>	<b>109500</b>

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

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>13</b>	<b><u>Kerala</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	5597	6075	12118	13549
	4.Urban Immovable Property tax	5479	5911	7632	8759
	5.Agricultural Income Tax	4697	4286	2181	2399
	<b>Total</b>	<b>15773</b>	<b>16272</b>	<b>21931</b>	<b>24707</b>
<b>14</b>	<b><u>Madhya Pradesh</u></b>				
	1.Taxes on Professions Trades callings and Employment	23374	26723	26100	26500
	2.Estate Duty	-	-	-	-
	3.Land Revenue	36081	27906	55000	57200
	4.Urban Immovable Property tax	1	107933	45000	30000
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>59456</b>	<b>162562</b>	<b>126100</b>	<b>113700</b>
<b>15</b>	<b><u>Maharashtra</u></b>				
	1.Taxes on Professions Trades callings and Employment	168620	182994	187000	194400
	2.Estate Duty	-	-	-	-
	3.Land Revenue	109498	96381	107080	176039
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>278118</b>	<b>279375</b>	<b>294080</b>	<b>370439</b>
<b>16</b>	<b><u>Manipur</u></b>				
	1.Taxes on Professions Trades callings and Employment	1877	2160	3439	3920
	2.Estate Duty	-	-	-	-
	3.Land Revenue	129	84	96	109
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>2006</b>	<b>2244</b>	<b>3535</b>	<b>4029</b>

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

(Rs. in Lakhs)

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>17</b>	<b><u>Meghalaya</u></b>				
	1.Taxes on Professions Trades callings and Employment	306	361	353	399
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1712	240	359	402
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>2018</b>	<b>601</b>	<b>712</b>	<b>801</b>
<b>18</b>	<b><u>Mizoram</u></b>				
	1.Taxes on Professions Trades callings and Employment	839	1186	1145	1300
	2.Estate Duty	-	-	-	-
	3.Land Revenue	433	252	136	402
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>1272</b>	<b>1438</b>	<b>1281</b>	<b>1702</b>
<b>19</b>	<b><u>Nagaland</u></b>				
	1.Taxes on Professions Trades callings and Employment	2457	2702	3190	3190
	2.Estate Duty	-	-	-	-
	3.Land Revenue	59	68	70	74
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>2516</b>	<b>2770</b>	<b>3260</b>	<b>3264</b>
<b>20</b>	<b><u>Odisha</u></b>				
	1.Taxes on Professions Trades callings and Employment	13328	12690	14000	16000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	39066	52147	48000	90000
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>52394</b>	<b>64837</b>	<b>62000</b>	<b>106000</b>

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

(Rs. in Lakhs)

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>21</b>	<b><u>Punjab</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1924	2465	3300	3600
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>1924</b>	<b>2465</b>	<b>3300</b>	<b>3600</b>
<b>22</b>	<b><u>Rajasthan</u></b>				
	1.Taxes on Professions Trades callings and Employment	2	6	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	22217	20901	23391	18551
	4.Urban Immovable Property tax	29071	17803	10000	5000
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>51290</b>	<b>38710</b>	<b>33391</b>	<b>23551</b>
<b>23</b>	<b><u>Sikkim</u></b>				
	1.Taxes on Professions Trades callings and Employment	429	488	600	700
	2.Estate Duty	-	-	-	-
	3.Land Revenue	733	461	548	656
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>1162</b>	<b>949</b>	<b>1148</b>	<b>1356</b>
<b>24</b>	<b><u>Tamil Nadu</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	11328	8721	10908	11238
	4.Urban Immovable Property tax	1021	1089	1645	1809
	5.Agricultural Income Tax	1	-40	-13	-
	<b>Total</b>	<b>12350</b>	<b>9770</b>	<b>12540</b>	<b>13047</b>

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

(Rs. in Lakhs)

S.No.	Item	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>25</b>	<b><u>Tripura</u></b>				
	1.Taxes on Professions Trades callings and Employment	2922	3027	3246	3400
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1525	933	2644	3000
	4.Urban Immovable Property tax	-	-	1	5
	5.Agricultural Income Tax	1	4	10	11
	<b>Total</b>	<b>4448</b>	<b>3964</b>	<b>5901</b>	<b>6416</b>
<b>26</b>	<b><u>Uttaranchal</u></b>				
	1.Taxes on Professions Trades callings and Employment	969	1401	1500	2200
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1831	1018	855	815
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>2800</b>	<b>2419</b>	<b>2355</b>	<b>3015</b>
<b>27</b>	<b><u>Uttar Pradesh</u></b>				
	1.Taxes on Professions Trades callings and Employment	2544	3046	3500	4000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	113416	49068	67614	79800
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>115960</b>	<b>52114</b>	<b>71114</b>	<b>83800</b>
<b>28</b>	<b><u>West Bengal</u></b>				
	1.Taxes on Professions Trades callings and Employment	38854	42668	46935	51629
	2.Estate Duty	-	-	-	-
	3.Land Revenue	125366	187223	281630	394282
	4.Urban Immovable Property tax	2	3	4	4
	5.Agricultural Income Tax	1585	1088	1100	1200
	<b>Total</b>	<b>165807</b>	<b>230982</b>	<b>329669</b>	<b>447115</b>
<b>29</b>	<b><u>Delhi</u></b>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	-	-	-	-
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>30</b>	<b><u>All States</u></b>				
	1.Taxes on Professions Trades callings and Employment	400278	436293	478933	520016
	2.Estate Duty	-	-	-	-
	3.Land Revenue	750897	707679	911044	1173943
	4.Urban Immovable Property tax	59293	164373	97528	82697
	5.Agricultural Income Tax	17336	15170	12778	13460
	<b>Total</b>	<b>1227804</b>	<b>1323515</b>	<b>1500283</b>	<b>1790116</b>

Source: State Finances A study of Budget of 2013-14  
A Report of Reserve Bank of India.

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>1</b>	<b><u>Andhra Pradesh</u></b>				
	1.Share in Central Taxes	1523674	1775114	2026977	2413136
	2.State Sales Tax	2731419	3316511	4021483	5058660
	3.Central Sales Tax	170161	165814	173819	182510
	4.Sales Tax on Motor Spirit and Lubricants	7	-	-	-
	5.Other receipt	12897	8675	8830	8830
	6.Taxes on Vehicles	262675	298641	360511	435199
	7.Taxes on Goods and passengers	948	1206	1256	1319
	8.Entertainment Tax	8671	10120	12079	14417
	9.State Excise Duties	826467	961236	1050000	750000
	10.Electricity Duties	28588	30495	30492	33541
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	11958	13327	18011	23345
	13.Stamps and Registration fees	383357	438525	496800	641440
	<b>Total</b>	<b>5960822</b>	<b>7019664</b>	<b>8200258</b>	<b>9562397</b>
<b>2</b>	<b><u>Arunachal Pradesh</u></b>				
	1.Share in Central Taxes	72020	83897	99184	114036
	2.State Sales Tax	16824	21636	39377	32180
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	1176	1241	1561	1564
	7.Taxes on Goods and passengers	-	4516	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	2974	3763	4926	5669
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	186	224	247	273
	<b>Total</b>	<b>93180</b>	<b>115277</b>	<b>145295</b>	<b>153722</b>
<b>3</b>	<b><u>Assam</u></b>				
	1.Share in Central Taxes	796861	928353	1069154	1262075
	2.State Sales Tax	394271	517282	570000	627000
	3.Central Sales Tax	36641	51251	53814	56505
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	949	862	-	-
	6.Taxes on Vehicles	23199	29370	32307	36538
	7.Taxes on Goods and passengers	47810	53639	45873	48211
	8.Entertainment Tax	265	276	5418	2821
	9.State Excise Duties	32312	50335	55368	60905
	10.Electricity Duties	4158	3667	4779	4924
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	731	900	744	789
	13.Stamps and Registration fees	12284	17515	19267	21194
	<b>Total</b>	<b>1349481</b>	<b>1653450</b>	<b>1856724</b>	<b>2120962</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>4</b>	<b><u>Bihar</u></b>				
	1.Share in Central Taxes	2397838	2793523	3302693	3798098
	2.State Sales Tax	453146	743885	800600	1223404
	3.Central Sales Tax	2958	3740	6500	9000
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-386	10	-	-
	6.Taxes on Vehicles	45543	56913	64440	80000
	7.Taxes on Goods and passengers	200632	82830	280000	119275
	8.Entertainment Tax	2245	2319	3000	2665
	9.State Excise Duties	152335	198098	271500	368000
	10.Electricity Duties	6522	5469	6070	6617
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	220	233	1200	750
	13.Stamps and Registration fees	109868	148007	190600	262800
	<b>Total</b>	<b>3370921</b>	<b>4035027</b>	<b>4926603</b>	<b>5870609</b>
<b>5</b>	<b><u>Chhattisgarh</u></b>				
	1.Share in Central Taxes	542519	632044	747246	859333
	2.State Sales Tax	403150	410435	611020	703600
	3.Central Sales Tax	74583	112000	119980	139980
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	6346	78189	20	20
	6.Taxes on Vehicles	42752	50219	60571	73138
	7.Taxes on Goods and passengers	67514	82567	95000	119200
	8.Entertainment Tax	1069	1575	1550	1575
	9.State Excise Duties	150644	159698	220000	257500
	10.Electricity Duties	50253	63797	78000	82000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	78585	84582	95000	115000
	<b>Total</b>	<b>1417415</b>	<b>1675106</b>	<b>2028387</b>	<b>2351346</b>
<b>6</b>	<b><u>Goa</u></b>				
	1.Share in Central Taxes	58423	68059	80465	80465
	2.State Sales Tax	127572	155944	195000	201925
	3.Central Sales Tax	9946	8969	-	16075
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	482	379	500	500
	6.Taxes on Vehicles	13040	14045	15472	20420
	7.Taxes on Goods and passengers	17198	21009	28300	29480
	8.Entertainment Tax	4370	6018	8650	9515
	9.State Excise Duties	13916	18203	21123	25300
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	4	-	-	-
	12.Other Taxes and Duties	11415	11318	15232	20400
	13.Stamps and Registration fees	15179	18379	40898	56004
	<b>Total</b>	<b>271545</b>	<b>322323</b>	<b>405640</b>	<b>460084</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>7</b>	<b><u>Gujarat</u></b>				
	1.Share in Central Taxes	667944	778031	919990	1011989
	2.State Sales Tax	1953915	2722686	3249000	3995300
	3. Central Sales Tax	466668	394292	600000	533600
	4. Sales Tax on Motor Spirit and Lubricants	60775	-	-	-
	5. Other receipt	7986	3227	1000	1100
	6.Taxes on Vehicles	200368	225103	220000	220000
	7.Taxes on Goods and passengers	638	20834	10015	10816
	8.Entertainment Tax	6619	7642	12500	10502
	9.State Excise Duties	6297	7211	8000	8640
	10.Electricity Duties	326264	365455	410000	450000
	11. Surcharge on Cash Crops and Cess on Sugarcane	3	25	-	-
	12. Other Taxes and Duties	22989	25778	33185	39635
	13.Stamps and Registration fees	366624	467027	480000	500000
	<b>Total</b>	<b>4087090</b>	<b>5017311</b>	<b>5943690</b>	<b>6781582</b>
<b>8</b>	<b><u>Haryana</u></b>				
	1.Share in Central Taxes	230175	268155	317029	348390
	2.State Sales Tax	981806	1179799	1463560	1750386
	3. Central Sales Tax	126395	153005	181440	178475
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	5565	-	-
	6.Taxes on Vehicles	45736	74015	77000	85000
	7.Taxes on Goods and passengers	38714	42932	47000	52000
	8.Entertainment Tax	3509	3996	4200	4680
	9.State Excise Duties	236581	283189	300000	400000
	10.Electricity Duties	13027	16643	18300	20140
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	339	407	800	820
	13.Stamps and Registration fees	231928	279300	335000	385000
	<b>Total</b>	<b>1908210</b>	<b>2307006</b>	<b>2744329</b>	<b>3224891</b>
<b>9</b>	<b><u>Himachal Pradesh</u></b>				
	1.Share in Central Taxes	171535	199837	232088	271672
	2.State Sales Tax	169577	213337	254868	280045
	3. Central Sales Tax	29580	24478	40217	29642
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	10953	9862	21073	13603
	6.Taxes on Vehicles	16302	17603	21539	24688
	7.Taxes on Goods and passengers	9346	9436	11819	11045
	8.Entertainment Tax	43	399	44	71
	9.State Excise Duties	56153	70736	80014	94946
	10.Electricity Duties	30159	18547	22788	24877
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	28379	29097	34255	37859
	13.Stamps and Registration fees	13269	15509	15905	20122
	<b>Total</b>	<b>535296</b>	<b>608841</b>	<b>734610</b>	<b>808570</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>10</b>	<b><u>Jammu &amp; Kashmir</u></b>				
	1.Share in Central Taxes	306698	349511	408548	448503
	2.State Sales Tax	216048	245713	421857	479900
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	20402	95688	-	-
	6.Taxes on Vehicles	11533	10452	13900	15100
	7.Taxes on Goods and passengers	33716	45793	47440	51600
	8.Entertainment Tax	22	47	54	54
	9.State Excise Duties	33724	38547	41300	42300
	10.Electricity Duties	14750	17912	42336	45000
	11.Surcharge on Cash Crops and Cess on Sugarcane	6002	-	-	-
	12.Other Taxes and Duties		-	-	-
	13.Stamps and Registration fees	7858	17097	27065	31994
	<b>Total</b>	<b>650753</b>	<b>820760</b>	<b>1002500</b>	<b>1114451</b>
<b>11</b>	<b><u>Jharkhand</u></b>				
	1.Share in Central Taxes	633971	716993	850229	935252
	2.State Sales Tax	377800	469071	560262	667920
	3.Central Sales Tax	72500	83495	104330	119065
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-363	408	465
	6.Taxes on Vehicles	44000	39192	55000	63940
	7.Taxes on Goods and passengers	6537	4095	2000	-
	8.Entertainment Tax	1226	181	337	415
	9.State Excise Duties	52500	45710	65000	70000
	10.Electricity Duties	5356	7276	14200	16100
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-26	1323	2463	3035
	13.Stamps and Registration fees	30250	40117	49000	56800
	<b>Total</b>	<b>1224114</b>	<b>1407090</b>	<b>1703229</b>	<b>1932992</b>
<b>12</b>	<b><u>Karnataka</u></b>				
	1.Share in Central Taxes	950631	1107504	1250000	1505599
	2.State Sales Tax	1936059	2409394	2722500	3221500
	3.Central Sales Tax	87410	92607	120000	137500
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	255002	295672	350000	412000
	7.Taxes on Goods and passengers	152555	169017	220000	252500
	8.Entertainment Tax	9770	48015	15000	20000
	9.State Excise Duties	828474	977544	1130000	1260000
	10.Electricity Duties	66349	65424	76000	82500
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	84926	44586	88750	100900
	13.Stamps and Registration fees	353108	462320	530000	650000
	<b>Total</b>	<b>4724284</b>	<b>5672083</b>	<b>6502250</b>	<b>7642499</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>13</b>	<b><u>Kerala</u></b>				
	1.Share in Central Taxes	514185	599036	684065	814379
	2.State Sales Tax	1549922	1855812	2263531	2791626
	3.Central Sales Tax	31042	29266	35002	41364
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	2346	8805	10864	12672
	6.Taxes on Vehicles	133137	158713	195008	257065
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	24	83	101	123
	9.State Excise Duties	169954	188318	237640	280175
	10.Electricity Duties	2071	2128	27172	28415
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	12651	13806	16857	20259
	13.Stamps and Registration fees	255249	298656	362139	420701
	<b>Total</b>	<b>2670581</b>	<b>3154623</b>	<b>3832379</b>	<b>4666779</b>
<b>14</b>	<b><u>Madhya Pradesh</u></b>				
	1.Share in Central Taxes	1563851	1821913	2153963	2369361
	2.State Sales Tax	957404	1164475	1300000	1473200
	3.Central Sales Tax	68272	87198	150000	176800
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	119838	135712	150000	165000
	7.Taxes on Goods and passengers	174620	204746	240000	264000
	8.Entertainment Tax	2943	1	4975	6469
	9.State Excise Duties	360342	431649	500000	575000
	10.Electricity Duties	147632	177332	137000	160000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	5229	3993	4000
	13.Stamps and Registration fees	251427	328441	345000	400000
	<b>Total</b>	<b>3646329</b>	<b>4356696</b>	<b>4984931</b>	<b>5593830</b>
<b>15</b>	<b><u>Maharashtra</u></b>				
	1.Share in Central Taxes	1141982	1334334	1521370	1811174
	2.State Sales Tax	3884711	4663399	5514745	5776750
	3.Central Sales Tax	354825	379945	411849	444900
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	8193	16024	14269	20600
	6.Taxes on Vehicles	353290	413742	451000	475000
	7.Taxes on Goods and passengers	59988	57425	93072	99800
	8.Entertainment Tax	53046	59498	50981	55751
	9.State Excise Duties	596185	860547	955000	1053500
	10.Electricity Duties	473026	483109	535901	583000
	11.Surcharge on Cash Crops and Cess on Sugarcane	543	268	-	-
	12.Other Taxes and Duties	89181	106764	86188	105912
	13.Stamps and Registration fees	1351599	1440749	1649034	1740308
	<b>Total</b>	<b>8366569</b>	<b>9815804</b>	<b>11283409</b>	<b>12166695</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>16</b>	<b><u>Manipur</u></b>				
	1.Share in Central Taxes	99057	115403	132905	156885
	2.State Sales Tax	22757	29692	33849	38588
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	444	1321	1717	1957
	7.Taxes on Goods and passengers	90	140	160	182
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	661	980	1117	1274
	10.Electricity Duties	-	34	39	44
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	390	1914	2182	2487
	13.Stamps and Registration fees	357	482	549	626
	<b>Total</b>	<b>123756</b>	<b>149966</b>	<b>172518</b>	<b>202043</b>
<b>17</b>	<b><u>Meghalaya</u></b>				
	1.Share in Central Taxes	89627	104419	120260	141965
	2.State Sales Tax	22974	42235	41183	45187
	3. Central Sales Tax	8511	8719	10500	17000
	4. Sales Tax on Motor Spirit and Lubricants	9009	-	-	-
	5. Other receipt	53	283	34	96
	6.Taxes on Vehicles	1919	3112	3162	3887
	7.Taxes on Goods and passengers	437	439	503	568
	8.Entertainment Tax	29	33	131	172
	9.State Excise Duties	10450	13150	14308	16169
	10.Electricity Duties	26	87	137	138
	11. Surcharge on Cash Crops and Cess on Sugarcane	442	13	-	-
	12. Other Taxes and Duties	203	175	126	116
	13.Stamps and Registration fees	1076	908	1244	1406
	<b>Total</b>	<b>144756</b>	<b>173573</b>	<b>191588</b>	<b>226704</b>
<b>18</b>	<b><u>Mizoram</u></b>				
	1.Share in Central Taxes	59078	82778	79264	93566
	2.State Sales Tax	10470	14216	15770	17600
	3. Central Sales Tax	-	-	2	2
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	50	38
	6.Taxes on Vehicles	772	1671	2318	2051
	7.Taxes on Goods and passengers	172	205	407	400
	8.Entertainment Tax	-	-	59	59
	9.State Excise Duties	239	231	263	302
	10.Electricity Duties	-	-	-	-
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	47	37	1	1
	13.Stamps and Registration fees	34	69	56	70
	<b>Total</b>	<b>70812</b>	<b>99207</b>	<b>98190</b>	<b>114089</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>19</b>	<b><u>Nagaland</u></b>				
	1.Share in Central Taxes	68946	80320	91714	109179
	2.State Sales Tax	16722	23112	22255	25261
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	2392	3458	2995	3623
	7.Taxes on Goods and passengers	662	485	274	501
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	300	336	370	406
	10.Electricity Duties	2	4	4	5
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	37	1	2
	13.Stamps and Registration fees	135	185	139	152
	<b>Total</b>	<b>89159</b>	<b>107937</b>	<b>117752</b>	<b>139129</b>
<b>20</b>	<b><u>Odisha</u></b>				
	1.Share in Central Taxes	1049686	1222913	1348100	1590388
	2.State Sales Tax	621885	745453	901620	1019100
	3. Central Sales Tax	58552	73345	78380	90000
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	243	887	-	400
	6.Taxes on Vehicles	72758	78799	85000	90000
	7.Taxes on Goods and passengers	111137	131236	135000	150000
	8.Entertainment Tax	2862	1588	1400	1595
	9.State Excise Duties	109426	137900	150000	172500
	10.Electricity Duties	45806	55165	58000	64000
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	2622	5251	4628	4905
	13.Stamps and Registration fees	41582	49815	55000	62000
	<b>Total</b>	<b>2116559</b>	<b>2502352</b>	<b>2817128</b>	<b>3244888</b>
<b>21</b>	<b><u>Punjab</u></b>				
	1.Share in Central Taxes	305087	355431	403400	483200
	2.State Sales Tax	964242	1075470	1436649	1710694
	3. Central Sales Tax	37449	41697	53351	65306
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	65391	85006	100000	135000
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	288	1410	2500	3000
	9.State Excise Duties	237308	275460	380000	418000
	10.Electricity Duties	142290	92828	154000	169400
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	2080	1851	2000	2400
	13.Stamps and Registration fees	231846	307913	300000	345000
	<b>Total</b>	<b>1985981</b>	<b>2237066</b>	<b>2831900</b>	<b>3332000</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>22</b>	<b><u>Rajasthan</u></b>				
	1.Share in Central Taxes	1285562	1497704	1710284	2036090
	2.State Sales Tax	1163874	1437153	1691299	1917229
	3. Central Sales Tax	72835	110080	133800	152200
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	26250	29410	32401	35571
	6.Taxes on Vehicles	161225	192705	222500	250000
	7.Taxes on Goods and passengers	23069	22013	25000	30000
	8.Entertainment Tax	2081	79	10	1
	9.State Excise Duties	286141	328705	387500	450000
	10.Electricity Duties	90581	109448	159665	151261
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	4363	4266	5000	5500
	13.Stamps and Registration fees	194105	265138	330000	390000
	<b>Total</b>	<b>3310086</b>	<b>3996701</b>	<b>4697459</b>	<b>5417852</b>
<b>23</b>	<b><u>Sikkim</u></b>				
	1.Share in Central Taxes	52563	61163	69849	83156
	2.State Sales Tax	13424	11418	18100	20000
	3. Central Sales Tax	850	1000	2300	2500
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	1066	1656	1500	1680
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	66	75	76	76
	9.State Excise Duties	7064	9626	9500	10900
	10.Electricity Duties	-	-	-	-
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	3686	3846	3667	5264
	13.Stamps and Registration fees	570	827	737	791
	<b>Total</b>	<b>79289</b>	<b>89611</b>	<b>105729</b>	<b>124367</b>
<b>24</b>	<b><u>Tamil Nadu</u></b>				
	1.Share in Central Taxes	1091397	1271495	1451969	1728566
	2.State Sales Tax	2636356	3345832	4178903	4940906
	3. Central Sales Tax	225067	283057	310699	341769
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	266005	310109	419143	488115
	7.Taxes on Goods and passengers	162580	212334	238997	279627
	8.Entertainment Tax	1351	3459	4843	5666
	9.State Excise Duties	811594	997521	1247397	1446987
	10.Electricity Duties	174543	104020	60989	67094
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	23314	27549	30819	35908
	13.Stamps and Registration fees	465059	658079	851688	987422
	<b>Total</b>	<b>5857266</b>	<b>7213455</b>	<b>8795447</b>	<b>10322060</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>25</b>	<b><u>Tripura</u></b>				
	1.Share in Central Taxes	112236	130756	149318	177700
	2.State Sales Tax	44493	66632	78731	91415
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	2192	2518	3587	3611
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	8585	9468	11267	12870
	10.Electricity Duties	3	5	5	6
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	91	142	136	382
	13.Stamps and Registration fees	2423	3073	3671	3700
	<b>Total</b>	<b>170023</b>	<b>212594</b>	<b>246715</b>	<b>289684</b>
<b>26</b>	<b><u>Uttaranchal</u></b>				
	1.Share in Central Taxes	246007	286610	327288	389639
	2.State Sales Tax	261667	329593	371000	442014
	3. Central Sales Tax	31663	34007	37000	41967
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5. Other receipt	718	751	810	741
	6.Taxes on Vehicles	22726	33469	27500	32000
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	1215	1646	1700	2400
	9.State Excise Duties	75592	84365	101215	114925
	10.Electricity Duties	216	22902	6000	10000
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	-	-	50	41
	13.Stamps and Registration fees	43950	52405	57395	64040
	<b>Total</b>	<b>683754</b>	<b>845748</b>	<b>929958</b>	<b>1097767</b>
<b>27</b>	<b><u>Uttar Pradesh</u></b>				
	1.Share in Central Taxes	4321890	5035095	5952834	6845800
	2.State Sales Tax	2241220	3069585	3386234	4063481
	3. Central Sales Tax	196780	176959	263765	316518
	4. Sales Tax on Motor Spirit and Lubricants	1097	-	-	-
	5. Other receipt	44555	64190	11601	13601
	6.Taxes on Vehicles	181689	237586	309400	371300
	7.Taxes on Goods and passengers	24168	481	-	-
	8.Entertainment Tax	23885	30873	34727	42733
	9.State Excise Duties	672349	813920	1007000	1208400
	10.Electricity Duties	35701	45820	60000	62400
	11. Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12. Other Taxes and Duties	630	373	1273	1567
	13.Stamps and Registration fees	597466	769440	902100	1055500
	<b>Total</b>	<b>8341430</b>	<b>10244322</b>	<b>11928934</b>	<b>13981300</b>

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

(Rs. in Lakhs)

S.No.	Items	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
<b>28</b>	<b>West Bengal</b>				
	1.Share in Central Taxes	1595495	1858781	2122627	2526981
	2.State Sales Tax	1221416	1452668	1735938	2083125
	3. Central Sales Tax	105919	136110	162652	195182
	4. Sales Tax on Motor Spirit and Lubricants	18	-	-	-
	5. Other receipt	30	56	66	81
	6.Taxes on Vehicles	93601	100723	115831	138997
	7.Taxes on Goods and passengers	6	-160	125000	143750
	8.Entertainment Tax	3771	5905	6068	7084
	9.State Excise Duties	178334	211704	256162	320202
	10.Electricity Duties	76909	40819	120000	138000
	11.Surcharge on Cash Crops and Cess on Sugarcane	194	7	8	10
	12.Other Taxes and Duties	40348	41834	47667	54817
	13.Stamps and Registration fees	226521	273168	341460	450000
	<b>Total</b>	<b>3542562</b>	<b>4121615</b>	<b>5033479</b>	<b>6058229</b>
<b>29</b>	<b>Delhi</b>				
	1.Share in Central Taxes	-	-	-	-
	2.State Sales Tax	-	-	-	-
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	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 Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>30</b>	<b>All States</b>				
	1.Share in Central Taxes	21948937	25559173	29622813	34406577
	2.State Sales Tax	25395125	31732438	37899334	44697996
	3.Central Sales Tax	2268608	2451036	3049399	3287859
	4. Sales Tax on Motor Spirit and Lubricants	70906			
	5. Other receipt	142014	316253	94878	101262
	6.Taxes on Vehicles	2439769	2872764	3362962	3886873
	7.Taxes on Goods and passengers	1132537	1167218	1647117	1664273
	8.Entertainment Tax	129370	185236	170402	191848
	9.State Excise Duties	5916901	7178150	8505970	9424870
	10.Electricity Duties	1734234	1728385	2021878	2199462
	11.Surcharge on Cash Crops and Cess on Sugarcane	7189	6562	7047	7067
	12.Other Taxes and Duties	340539	340045	399247	471091
	13.Stamps and Registration fees	5265894	6437948	7479984	8662343
	<b>Total</b>	<b>66792023</b>	<b>79975208</b>	<b>94261031</b>	<b>109001521</b>

Source: State Finances A study of Budget of 2013-14  
A Report of Reserve Bank of India.

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

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	76807	83791	84024	95133
2	Arunachal Pradesh	337	385	448	516
3	Assam	40366	38725	37462	39492
4	Bihar	13902	19705	21600	23759
5	Chhattisgarh	25619	28163	34977	38016
6	Goa	832	838	942	2077
7	Gujarat	214718	185948	231171	251188
8	Haryana	1002	1095	1681	1933
9	Himachal Pradesh	478	1785	401	400
10	Jammu and Kashmir	4203	3299	3560	4060
11	Jharkhand	6586	5292	14700	17500
12	Karnataka	73660	83017	97000	109500
13	Kerala	15773	16272	21931	24707
14	Madhya Pradesh	59456	162562	126100	113700
15	Maharashtra	278118	279375	294080	370439
16	Manipur	2006	2244	3535	4029
17	Meghalaya	2018	601	712	801
18	Mizoram	1272	1438	1281	1702
19	Nagaland	2516	2770	3260	3264
20	Odisha	52394	64837	62000	106000
21	Punjab	1924	2465	3300	3600
22	Rajasthan	51290	38710	33391	23551
23	Sikkim	1162	949	1148	1356
24	Tamil Nadu	12350	9770	12540	13047
25	Tripura	4448	3964	5901	6416
26	Uttaranchal	2800	2419	2355	3015
27	Uttar Pradesh	115960	52114	71114	83800
28	West Bengal	165807	230982	329669	447115
29	Delhi	-	-	-	-
<b>30</b>	<b>All States</b>	<b>1227804</b>	<b>1323515</b>	<b>1500283</b>	<b>1790116</b>

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

(Rs. in Lakhs)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	5960822	7019664	8200258	9562397
2	Arunachal Pradesh	93180	115277	145295	153722
3	Assam	1349481	1653450	1856724	2120962
4	Bihar	3370921	4035027	4926603	5870609
5	Chhattisgarh	1417415	1675106	2028387	2351346
6	Goa	271545	322323	405640	460084
7	Gujarat	4087090	5017311	5943690	6781582
8	Haryana	1908210	2307006	2744329	3224891
9	Himachal Pradesh	535296	608841	734610	808570
10	Jammu and Kashmir	650753	820760	1002500	1114451
11	Jharkhand	1224114	1407090	1703229	1932992
12	Karnataka	4724284	5672083	6502250	7642499
13	Kerala	2670581	3154623	3832379	4666779
14	Madhya Pradesh	3646329	4356696	4984931	5593830
15	Maharashtra	8366569	9815804	11283409	12166695
16	Manipur	123756	149966	172518	202043
17	Meghalaya	144756	173573	191588	226704
18	Mizoram	70812	99207	98190	114089
19	Nagaland	89159	107937	117752	139129
20	Odisha	2116559	2502352	2817128	3244888
21	Punjab	1985981	2237066	2831900	3332000
22	Rajasthan	3310086	3996701	4697459	5417852
23	Sikkim	79289	89611	105729	124367
24	Tamil Nadu	5857266	7213455	8795447	10322060
25	Tripura	170023	212594	246715	289684
26	Uttaranchal	683754	845748	929958	1097767
27	Uttar Pradesh	8341430	10244322	11928934	13981300
28	West Bengal	3542562	4121615	5033479	6058229
29	Delhi	-	-	-	-
30	All States	<b>66792023</b>	<b>79975208</b>	<b>94261031</b>	<b>109001521</b>

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

(Rs. in Lakhs)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	6037629	7103455	8284282	9657530
2	Arunachal Pradesh	93517	115662	145743	154238
3	Assam	1389847	1692175	1894186	2160454
4	Bihar	3384823	4054732	4948203	5894368
5	Chhattisgarh	1443034	1703269	2063364	2389362
6	Goa	272377	323161	406582	462161
7	Gujarat	4301808	5203259	6174861	7032770
8	Haryana	1909212	2308101	2746010	3226824
9	Himachal Pradesh	535774	610626	735011	808970
10	Jammu and Kashmir	654956	824059	1006060	1118511
11	Jharkhand	1230700	1412382	1717929	1950492
12	Karnataka	4797944	5755100	6599250	7751999
13	Kerala	2686354	3170895	3854310	4691486
14	Madhya Pradesh	3705785	4519258	5111031	5707530
15	Maharashtra	8644687	10095179	11577489	12537134
16	Manipur	125762	152210	176053	206072
17	Meghalaya	146774	174174	192300	227505
18	Mizoram	72084	100645	99471	115791
19	Nagaland	91675	110707	121012	142393
20	Odisha	2168953	2567189	2879128	3350888
21	Punjab	1987905	2239531	2835200	3335600
22	Rajasthan	3361376	4035411	4730850	5441403
23	Sikkim	80451	90560	106877	125723
24	Tamil Nadu	5869616	7223225	8807987	10335107
25	Tripura	174471	216558	252616	296100
26	Uttaranchal	686554	848167	932313	1100782
27	Uttar Pradesh	8457390	10296436	12000048	14065100
28	West Bengal	3708369	4352597	5363148	6505344
29	Delhi	-	-	-	-
	<b>All States</b>	<b>68019827</b>	<b>81298723</b>	<b>95761314</b>	<b>110791637</b>

**Table No. 2.6 Tax Revenue of the state Governments  
(Per Capita Direct Taxes in the States)**

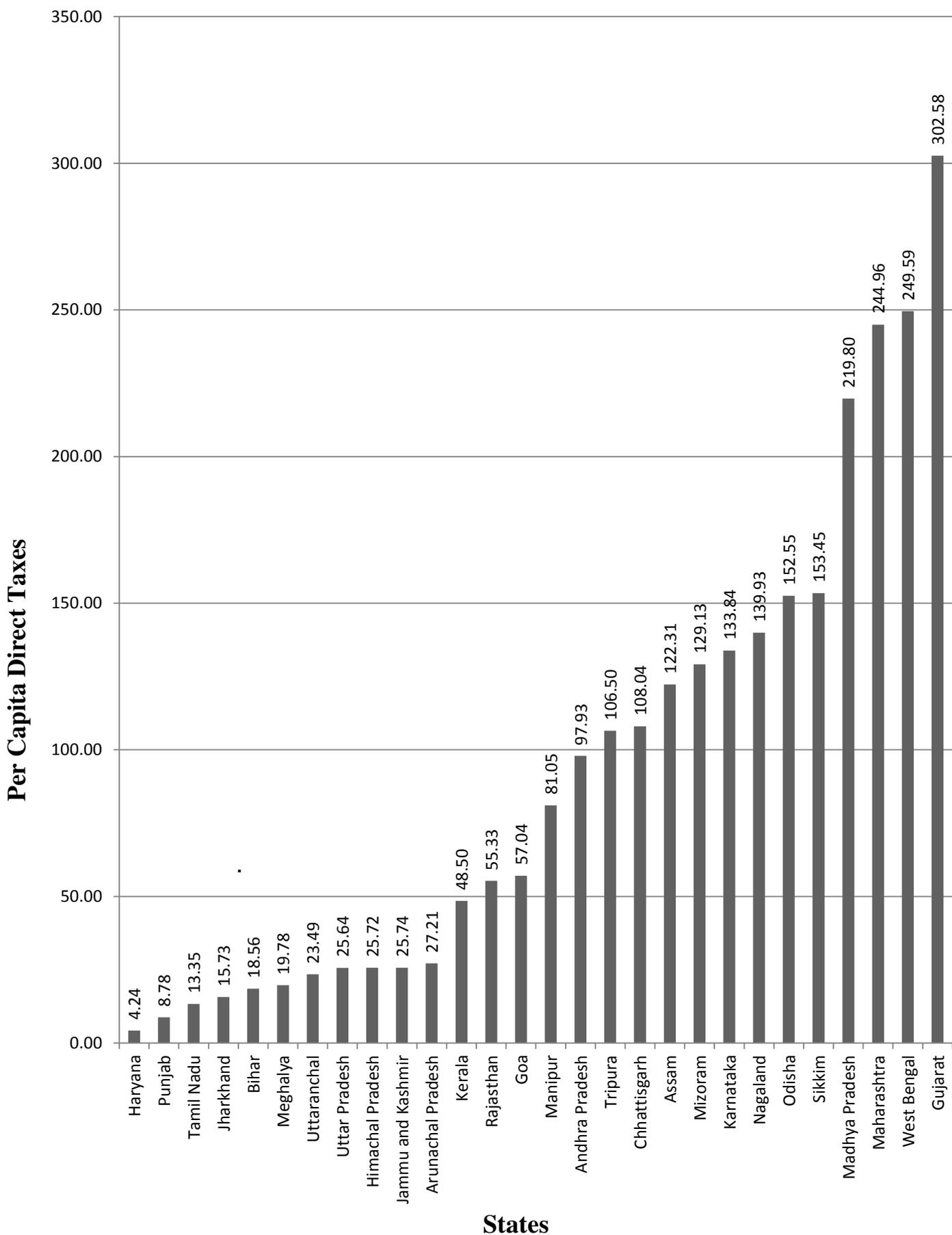
(Rs.)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	90.72	97.93	97.17	108.86
2	Arunachal Pradesh	24.37	27.21	30.94	34.83
3	Assam	129.51	122.31	116.48	120.88
4	Bihar	13.39	18.56	19.90	21.40
5	Chhattisgarh	100.31	108.04	131.48	140.01
6	Goa	57.08	57.04	63.61	139.16
7	Gujarat	355.59	302.58	369.64	394.66
8	Haryana	3.95	4.24	6.39	7.22
9	Himachal Pradesh	6.97	25.72	5.71	5.63
10	Jammu and Kashmir	33.49	25.74	27.19	30.35
11	Jharkhand	19.98	15.73	42.83	49.96
12	Karnataka	120.50	133.84	154.11	171.45
13	Kerala	47.24	48.50	65.06	72.94
14	Madhya Pradesh	81.90	219.80	167.38	148.15
15	Maharashtra	247.50	244.96	254.07	315.34
16	Manipur	73.70	81.05	125.52	140.65
17	Meghalaya	68.09	19.78	22.85	25.10
18	Mizoram	116.58	129.13	112.70	146.70
19	Nagaland	127.03	139.93	164.76	165.04
20	Odisha	124.90	152.55	143.98	242.95
21	Punjab	6.95	8.78	11.60	12.50
22	Rajasthan	74.74	55.33	46.80	32.38
23	Sikkim	191.22	153.45	182.40	211.70
24	Tamil Nadu	17.12	13.35	16.88	17.31
25	Tripura	121.16	106.50	156.37	167.68
26	Uttaranchal	27.68	23.49	22.48	28.27
27	Uttar Pradesh	58.10	25.64	34.35	39.74
28	West Bengal	181.51	249.59	351.62	470.73

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

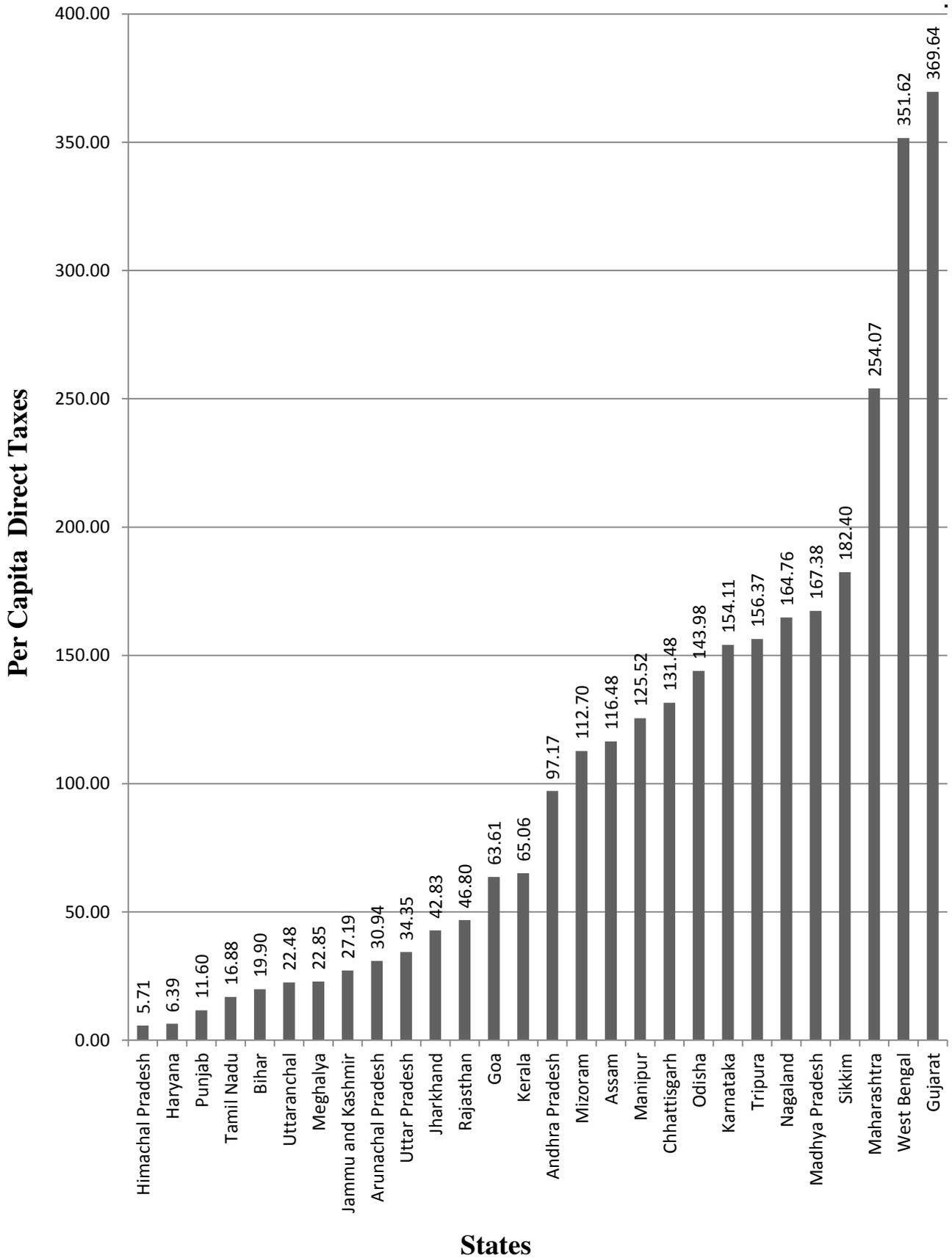
## Accounts

(In Rs.)



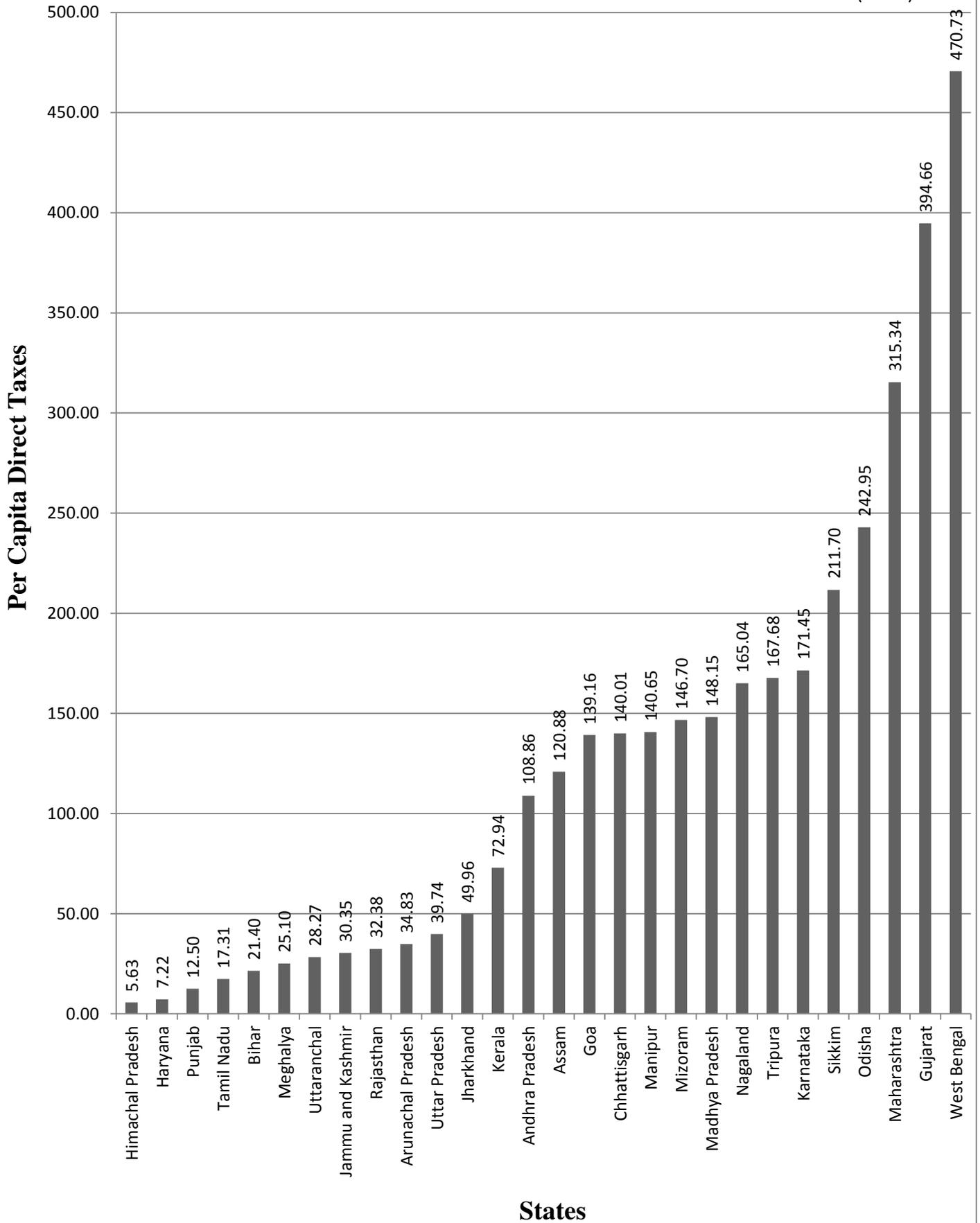
# Per Capita Direct Taxes in the States (2012-13) Revised Estimates

(In Rs.)



# Per Capita Direct taxes in the States (2013-14) Budget Estimates

(In Rs.)



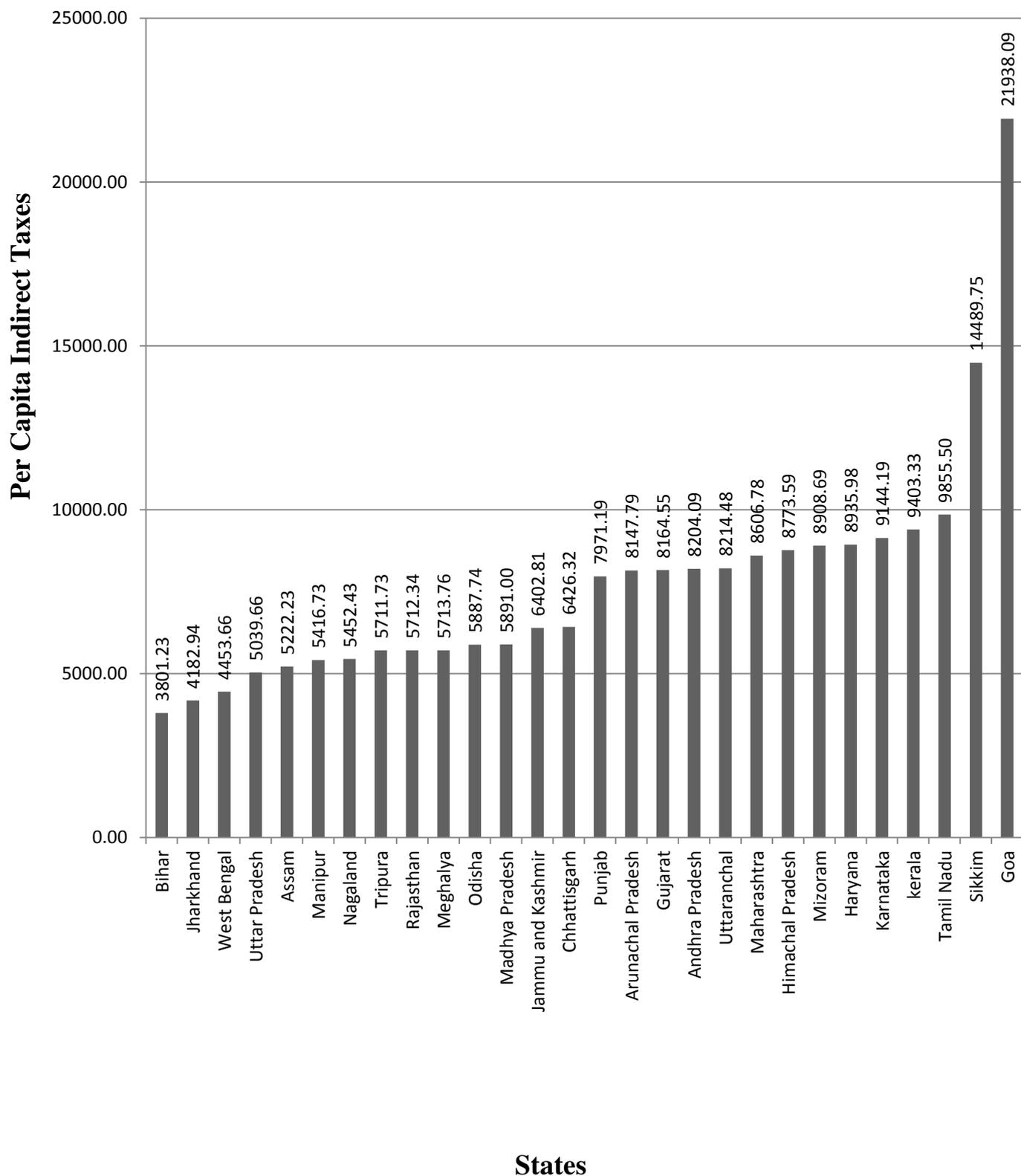
**Table No. 2.7 Tax Revenue of the State Governements  
(Per Capita Indirect Taxes in the States)**

(Rs.)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	7040.43	8204.09	9483.36	10942.64
2	Arunachal Pradesh	6739.43	8147.79	10035.64	10375.93
3	Assam	4329.52	5222.23	5773.03	6492.05
4	Bihar	3247.37	3801.23	4538.57	5288.70
5	Chhattisgarh	5549.74	6426.32	7624.57	8660.15
6	Goa	18628.02	21938.09	27392.45	30825.47
7	Gujarat	6768.54	8164.55	9503.80	10654.98
8	Haryana	7526.54	8935.98	10438.88	12046.39
9	Himachal Pradesh	7807.12	8773.59	10459.40	11374.81
10	Jammu and Kashmir	5185.73	6402.81	7655.98	8331.81
11	Jharkhand	3713.23	4182.94	4962.06	5518.86
12	Karnataka	7728.16	9144.19	10330.68	11966.39
13	Kerala	7998.70	9403.33	11369.02	13778.19
14	Madhya Pradesh	5022.66	5891.00	6616.74	7288.67
15	Maharashtra	7445.35	8606.78	9748.37	10357.17
16	Manipur	4546.92	5416.73	6125.94	7053.03
17	Meghalya	4883.79	5713.76	6147.24	7104.53
18	Mizoram	6490.48	8908.69	8638.55	9833.75
19	Nagaland	4501.61	5452.43	5951.21	7035.13
20	Odisha	5045.75	5887.74	6542.01	7437.20
21	Punjab	7168.52	7971.19	9961.23	11569.92
22	Rajasthan	4823.72	5712.34	6584.86	7448.70
23	Sikkim	13047.65	14489.75	16798.62	19416.23
24	Tamil Nadu	8119.42	9855.50	11844.00	13699.73
25	Tripura	4631.48	5711.73	6537.58	7570.96
26	Uttaranchal	6758.63	8214.48	8875.29	10294.61
27	Uttar Pradesh	4179.46	5039.66	5761.81	6630.47
28	West Bengal	3878.11	4453.66	5368.66	6378.09

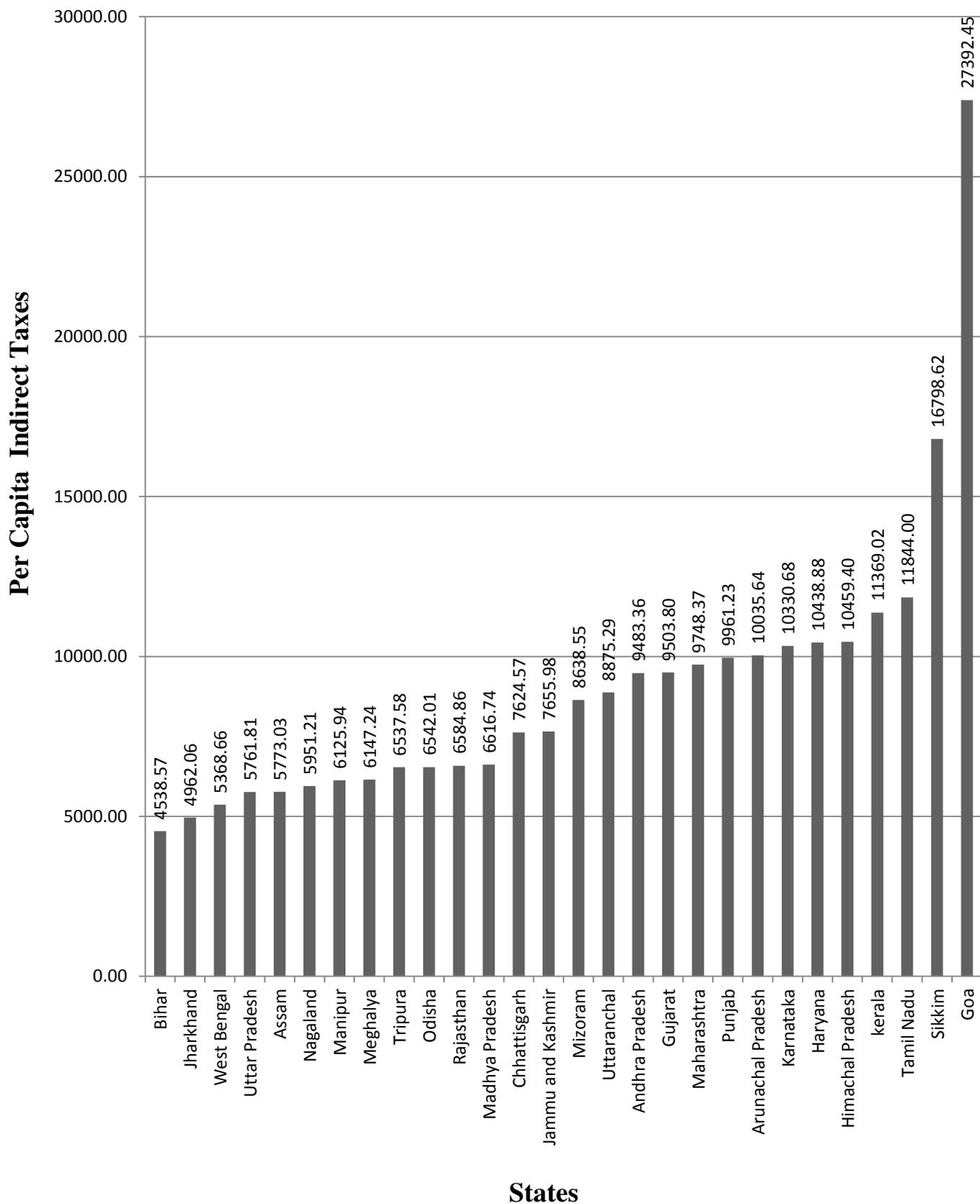
# Per Capita Indirect Taxes in the States (2011-12) Accounts

(In Rs.)



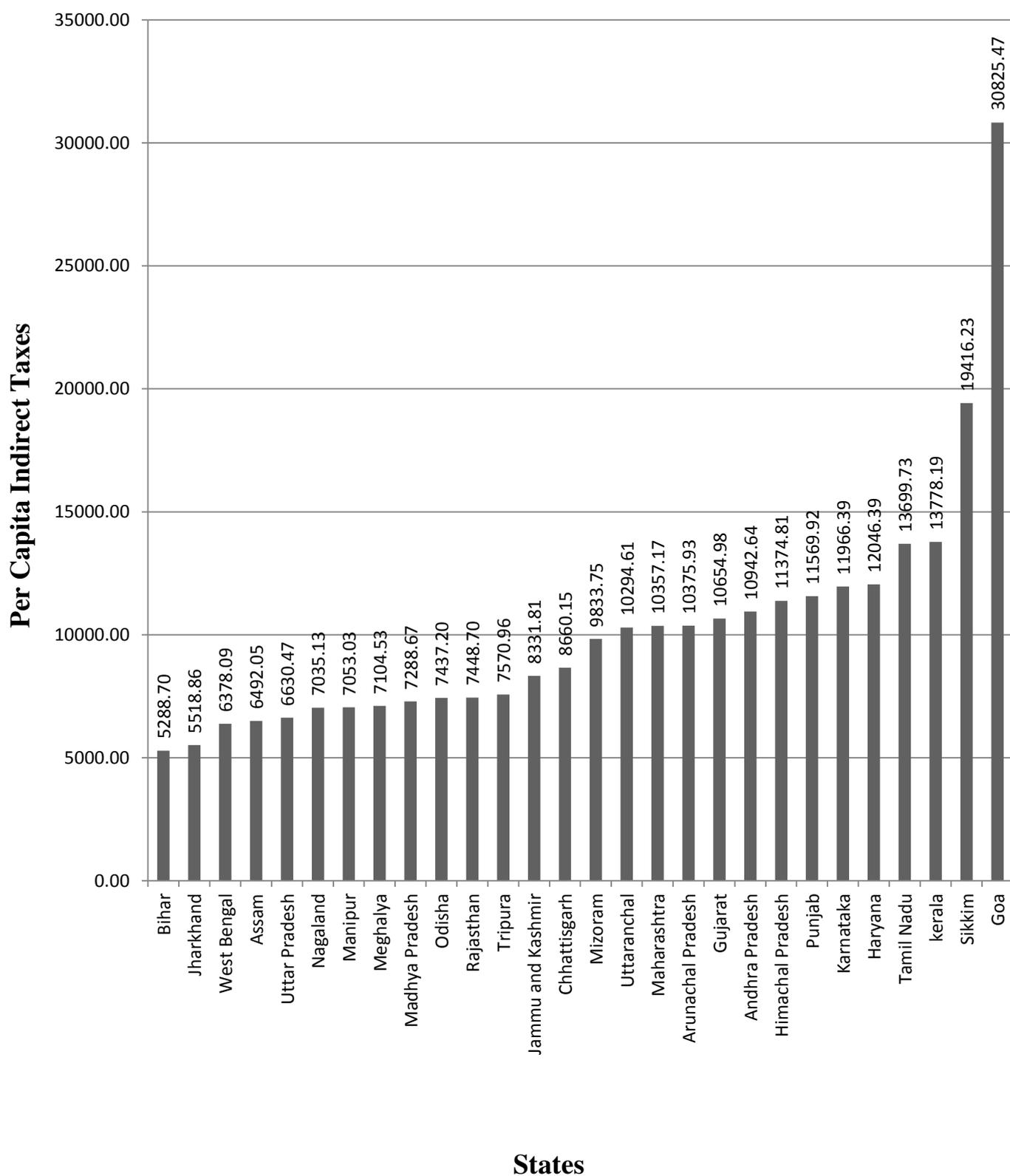
# Per Capita Indirect Taxes in the States (2012-13) Revised Estimates

(In Rs.)



## Per Capita Indirect Taxes in the states (2013-14) Budget Estimates

(In Rs.)



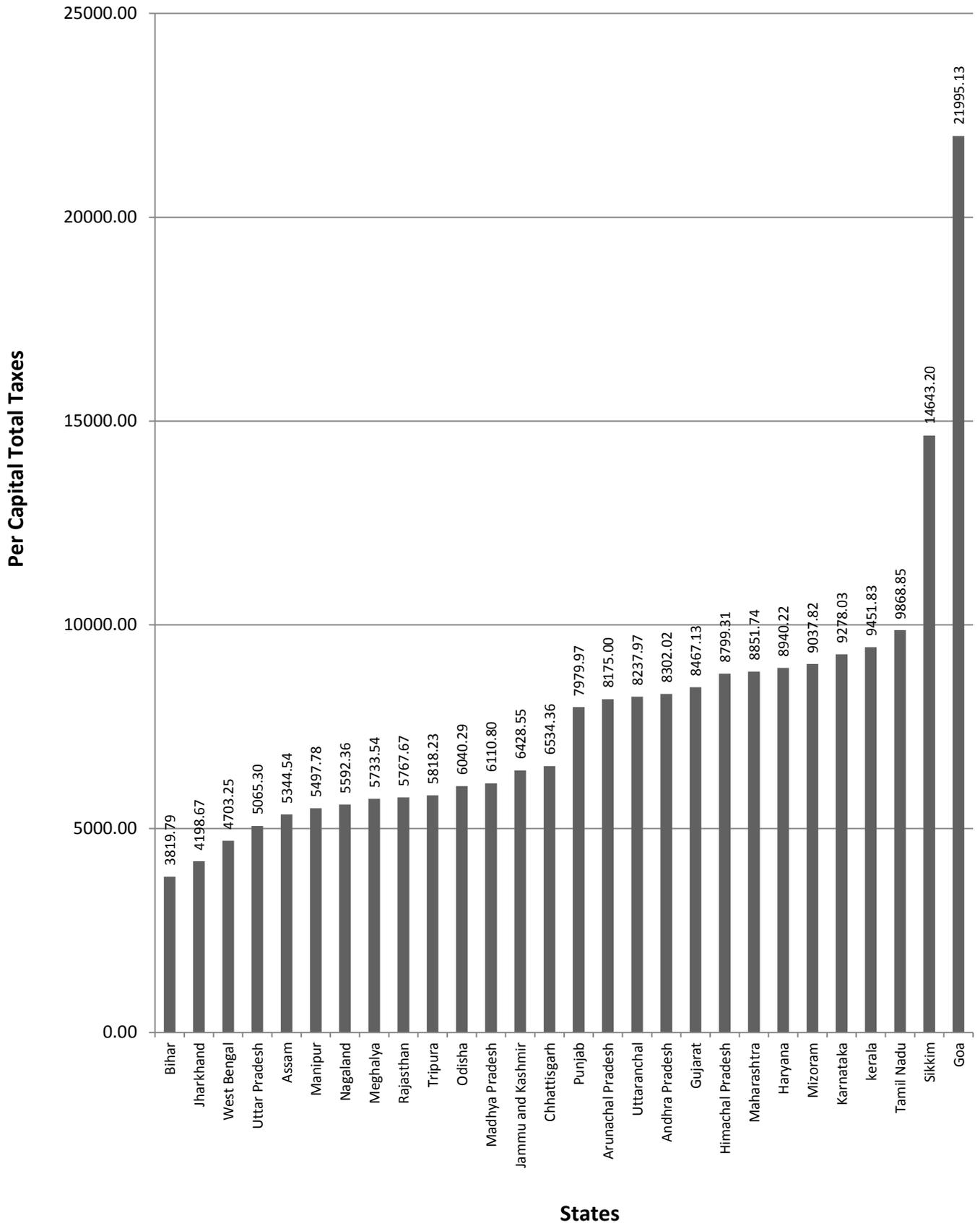
**Table No. 2.8 Tax Revenue of the state Governments  
( Per Capita Total Taxes in the States)**

(Rs.)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	7131.15	8302.02	9580.53	11051.50
2	Arunachal Pradesh	6763.80	8175.00	10066.58	10410.76
3	Assam	4459.03	5344.54	5889.51	6612.93
4	Bihar	3260.76	3819.79	4558.47	5310.10
5	Chhattisgarh	5650.05	6534.36	7756.05	8800.16
6	Goa	18685.10	21995.13	27456.06	30964.63
7	Gujarat	7124.13	8467.13	9873.44	11049.64
8	Haryana	7530.49	8940.22	10445.27	12053.61
9	Himachal Pradesh	7814.09	8799.31	10465.11	11380.44
10	Jammu and Kashmir	5219.22	6428.55	7683.17	8362.16
11	Jharkhand	3733.21	4198.67	5004.89	5568.82
12	Karnataka	7848.66	9278.03	10484.79	12137.84
13	Kerala	8045.94	9451.83	11434.08	13851.13
14	Madhya Pradesh	5104.56	6110.80	6784.12	7436.82
15	Maharashtra	7692.85	8851.74	10002.44	10672.51
16	Manipur	4620.62	5497.78	6251.46	7193.68
17	Meghalya	4951.88	5733.54	6170.09	7129.63
18	Mizoram	6607.06	9037.82	8751.25	9980.45
19	Nagaland	4628.64	5592.36	6115.97	7200.17
20	Odisha	5170.65	6040.29	6685.99	7680.15
21	Punjab	7175.46	7979.97	9972.83	11582.42
22	Rajasthan	4898.46	5767.67	6631.66	7481.08
23	Sikkim	13238.87	14643.20	16981.02	19627.93
24	Tamil Nadu	8136.54	9868.85	11860.88	13717.04
25	Tripura	4752.64	5818.23	6693.95	7738.64
26	Uttaranchal	6786.31	8237.97	8897.77	10322.88
27	Uttar Pradesh	4237.56	5065.30	5796.16	6670.21
28	West Bengal	4059.62	4703.25	5720.28	6848.82

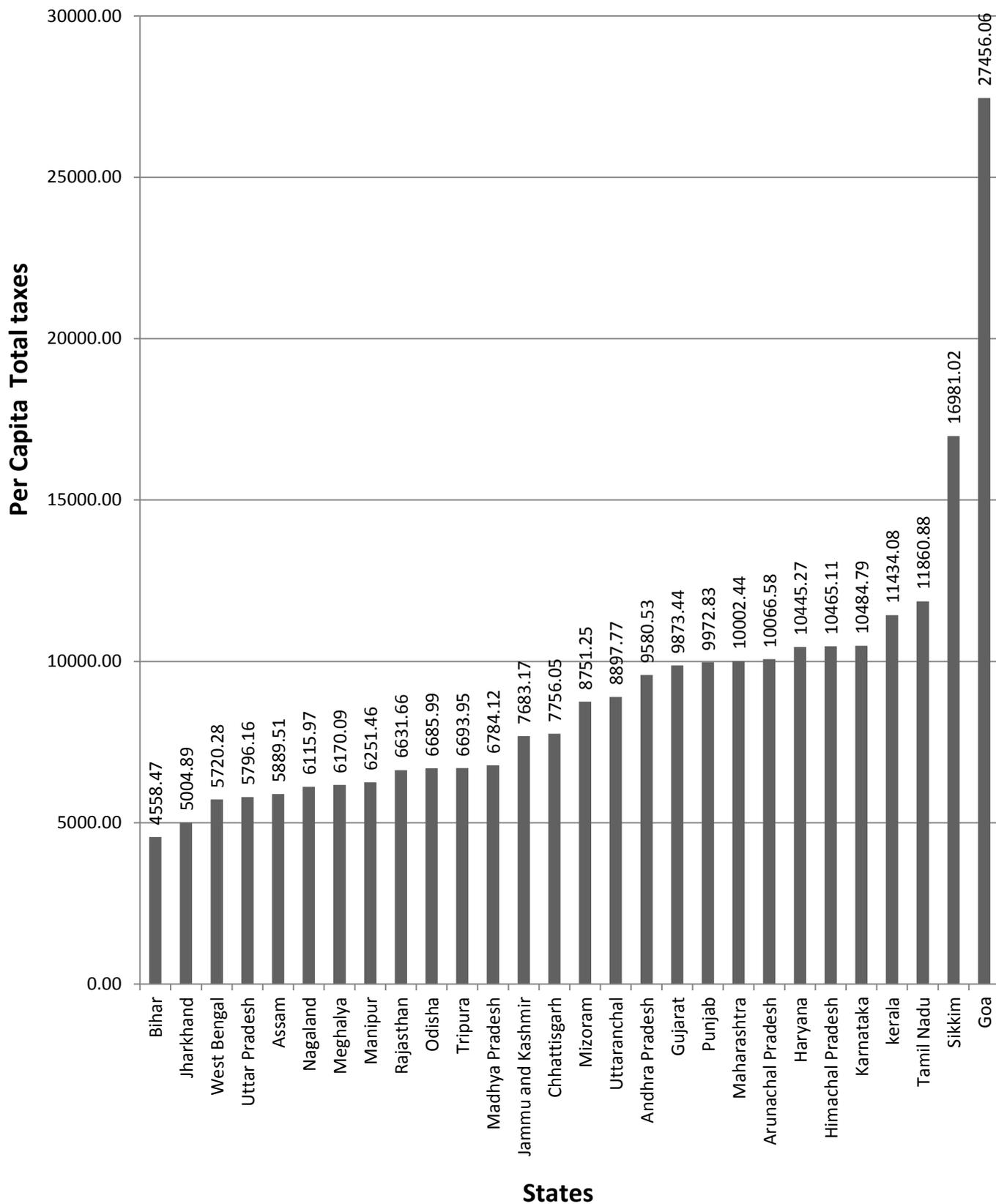
## Per Capita Total Taxes in the States (2011-12) Accounts

(In Rs.)



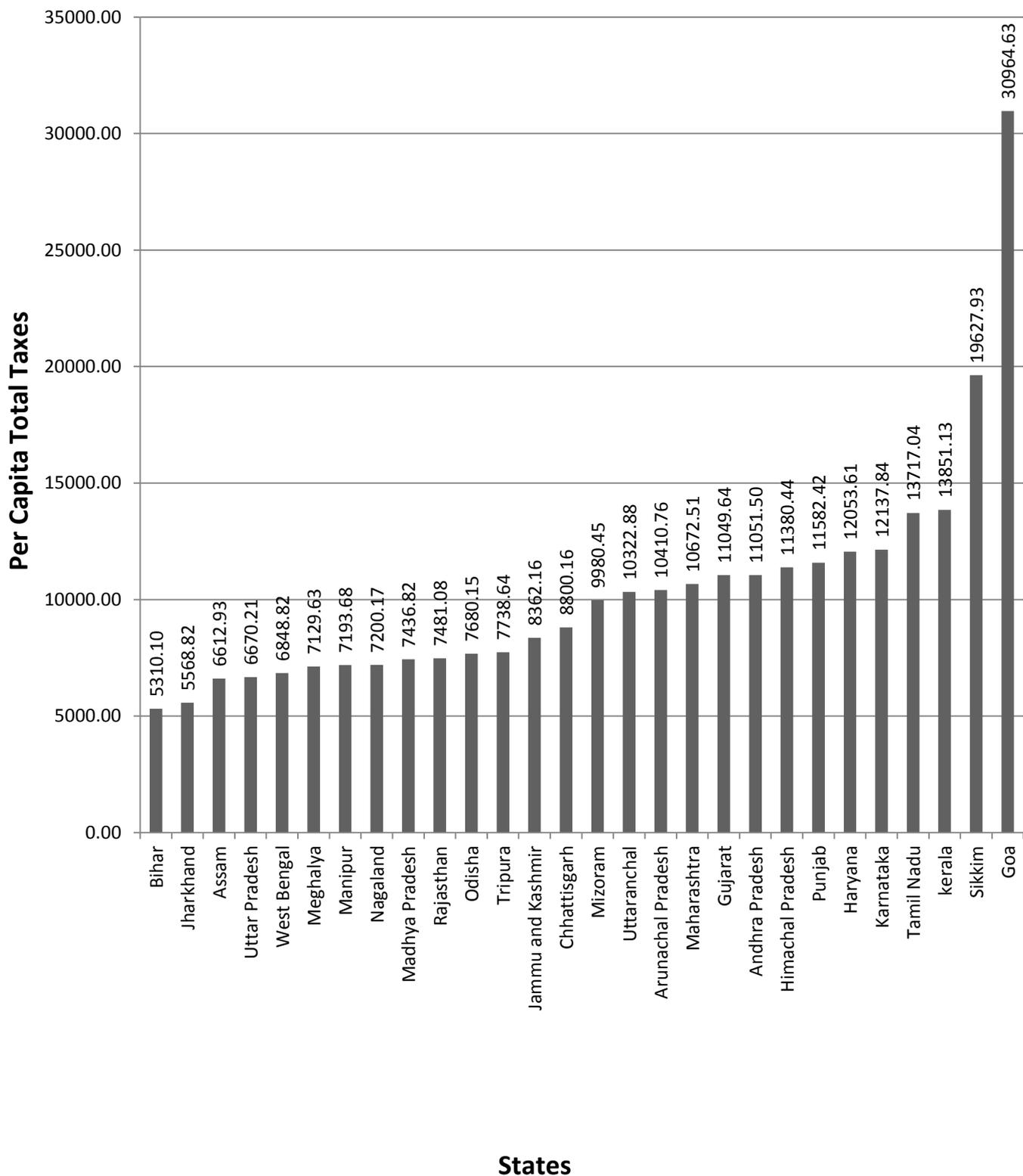
## Per Capita Total Taxes in the States (2012-13) Revised Estimates

(In Rs.)



## Per Capita Total Taxes in the States (2013-14) 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)

S.No.	States	Total Revenue 2010-11 (A)	Total Tax Revenue 2010-11 (A)	% of col. 3/2	Total Revenue 2011-12 (A)	Total Tax Revenue 2011-12 (A)	% of col. 6/5	Total Revenue 2012-13 (RE)	Total Tax Revenue 2012-13 (RE)	% of col. 9/8	Total Revenue 2013-14 (BE)	Total Tax Revenue 2013-14 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	8099630	6037629	74.54	9355369	7103456	75.93	10950081	8284282	75.65	12777219	9657530	75.58
2	Arunachal Pradesh	542208	93517	17.25	549906	115662	21.03	729090	145743	19.99	816102	154238	18.89
3	Assam	2300496	1389847	60.42	2745540	1692176	61.63	3828635	1894186	49.47	4128432	2160452	52.33
4	Bihar	4453232	3384823	76.01	5132017	4054733	79.01	6668184	4948203	74.21	8006647	5894368	73.62
5	Chhattisgarh	2271965	1443034	63.51	2586738	1703269	65.85	3232638	2063364	63.83	3744452	2389362	63.81
6	Goa	544194	272377	50.05	577931	323161	55.92	651346	406582	62.42	730674	462161	63.25
7	Gujarat	5236363	4301808	82.15	6295899	5203259	82.64	7579074	6174861	81.47	8575203	7032770	82.01
8	Haryana	2556367	1909212	74.68	3055759	2308101	75.53	3782407	2746010	72.60	4378033	3226824	73.70
9	Himachal Pradesh	1271061	535774	42.15	1454286	610629	41.99	1673582	735011	43.92	1770094	808970	42.70
10	Jammu and Kashmir	2223365	654956	29.46	2478296	824059	33.25	2949950	1006060	34.10	3397026	1118511	32.93
11	Jharkhand	2010173	1230700	61.22	2241945	1412382	62.99	3234229	1717929	53.12	3359890	1950492	58.05
12	Karnataka	5820623	4797944	82.43	6980627	5755100	82.44	8488367	6599250	77.74	9798638	7751999	79.11
13	Kerala	3099095	2686354	86.68	3801037	3170896	83.42	4826921	3854310	79.85	5805788	4691489	80.81
14	Madhya Pradesh	5185418	3705785	71.47	6260407	4519258	72.19	7172851	5111031	71.25	7960347	5707529	71.70

**Tax Revenue of the state Governments**  
**Table No.2.9 Share of Tax Revenue to total Revenue in States**

(Rs. in lakhs)

S.No.	States	Total Revenue 2010-11 (A)	Total Tax Revenue 2010-11 (A)	% of col. 3/2	Total Revenue 2011-12 (A)	Total Tax Revenue 2011-12 (A)	% of col. 6/5	Total Revenue 2012-13 (RE)	Total Tax Revenue 2012-13 (RE)	% of col. 9/8	Total Revenue 2013-14 (BE)	Total Tax Revenue 2013-14 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Maharashtra	10586781	8644687	81.66	12128614	10095180	83.23	14462270	11577489	80.05	15598695	12537135	80.37
16	Manipur	542994	125762	23.16	565355	152210	26.92	778189	176053	22.62	861947	206072	23.91
17	Meghalaya	426048	146774	34.45	465447	174173	37.42	693969	192300	27.71	858340	227505	26.50
18	Mizoram	337471	72084	21.36	401182	100645	25.09	525968	99471	18.91	503943	115791	22.98
19	Nagaland	499999	91675	18.34	558638	110708	19.82	644813	121012	18.77	729518	142393	19.52
20	Odisha	3327615	2168953	65.18	4026702	2567186	63.75	4560928	2879128	63.13	5129898	3350888	65.32
21	Punjab	2760847	1987905	72.00	2623578	2239531	85.36	3926919	2835200	72.20	4266590	3335600	78.18
22	Rajasthan	4592820	3361376	73.19	5701076	4035410	70.78	6848386	4730850	68.08	7722060	5441403	70.47
23	Sikkim	304730	80451	26.40	367264	90556	24.66	479554	106877	22.29	499595	125723	25.16
24	Tamil Nadu	7018763	5869616	83.63	8520214	7223225	84.78	10177739	8807987	86.54	11857987	10335106	87.16
25	Tripura	516860	174471	33.76	647690	216558	33.43	752379	252616	33.58	813468	296100	36.40
26	Uttaranchal	1160816	686554	59.14	1369142	848166	61.95	1721148	932313	54.17	1895572	1100781	58.07
27	Uttar Pradesh	11118376	8457390	76.07	13086970	10296438	78.68	15668763	12000048	76.58	17774821	14065100	79.13
28	West Bengal	4726410	3708369	78.46	5875504	4352597	74.08	7205422	5363148	74.43	8840329	6505345	73.59
	<b>Total</b>	<b>93534720</b>	<b>68019827</b>		<b>109853133</b>	<b>81298724</b>		<b>134213802</b>	<b>95761314</b>		<b>152601308</b>	<b>110791637</b>	

Source: State Finances A Study of Budget of 2013-14  
A report of Reserve Bank of India.

**Tax Revenue of the state Governments**  
**Table No.2.10 Share of Non -Tax Revenue to total Revenue in States**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2010-11 (A)	Total NonTax Revenue 2010-11 (A)	% of col. 3/2	Total Revenue 2011-12 (A)	Total NonTax Revenue 2011-12 (A)	% of col. 6/5	Total Revenue 2012-13 (RE)	Total NonTax Revenue 2012-13 (RE)	% of col. 9/8	Total Revenue 2013-14 (BE)	Total NonTax Revenue 2013-14 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	8099630	2062001	25.46	9355369	2251913	24.07	10950081	2665799	23.80	12777219	3119689	24.42
2	Arunachal Pradesh	542208	448691	82.75	549906	434244	78.97	729090	583347	80.01	816102	661864	81.10
3	Assam	2300496	910648	39.58	2745540	1053363	38.37	3828635	1934449	50.52	4128432	1967979	47.67
4	Bihar	4453232	1068409	23.99	5132017	1077284	20.99	6668184	1719981	25.79	8006647	2112279	26.38
5	Chhattisgarh	2271965	828922	36.48	2586738	883469	34.15	3232638	1169274	36.17	3744452	1355090	36.19
6	Goa	544194	271816	49.95	577931	254770	44.08	651346	244764	37.58	730674	268513	36.75
7	Gujarat	5236363	934557	17.85	6295899	1092638	17.35	7579074	1404213	18.53	8575203	1542433	17.99
8	Haryana	2556367	647155	25.32	3055759	747658	24.47	3782407	1036397	27.40	4378033	1151208	26.29
9	Himachal Pradesh	1271061	735288	57.85	1454286	843658	58.01	1673582	938553	56.08	1770094	961124	54.30
10	Jammu and Kashmir	2223365	1568410	70.54	2478296	1654237	66.75	2949950	1943900	65.90	3397026	2278515	67.07
11	Jharkhand	2010173	779473	38.78	2241945	829564	37.00	3234229	1516300	46.88	3359890	1409398	41.95
12	Karnataka	5820623	1022679	17.57	6980627	1225528	17.56	8488367	1889117	22.25	9798638	2046639	20.89
13	Kerala	3099095	412741	13.32	3801037	630141	16.58	4826921	972612	20.15	5805788	1114299	19.19
14	Madhya Pradesh	5185418	1479633	28.53	6260407	1741150	27.81	7172851	2061820	28.74	7960347	2252818	28.30
15	Maharashtra	10586781	1942094	18.34	12128614	2033434	16.76	14462270	2884780	19.95	15598695	3061560	19.63

**Tax Revenue of the State Governments**  
**Table No.2.10 Share of Non -Tax Revenue to total Revenue in States**

(Rs. in Lakhs)

S.No.	States	Total Revenue 2010-11 (A)	Total NonTax Revenue 2010-11 (A)	% of col. 3/2	Total Revenue 2011-12 (A)	Total NonTax Revenue 2011-12 (A)	% of col. 6/5	Total Revenue 2012-13 (RE)	Total NonTax Revenue 2012-13 (RE)	% of col. 9/8	Total Revenue 2013-14 (BE)	Total NonTax Revenue 2013-14 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
16	Manipur	542994	417232	76.84	565355	413145	73.08	778189	602136	77.38	861947	655875	76.09
17	Meghalaya	426048	279275	65.55	465447	291275	62.58	693969	501668	72.29	858340	630835	73.49
18	Mizoram	337471	265385	78.64	401182	300537	74.91	525968	426496	81.09	503943	388152	77.02
19	Nagaland	499999	408321	81.66	558638	447931	80.18	644813	523803	81.23	729518	587125	80.48
20	Odisha	3327615	1158662	34.82	4026702	1459516	36.25	4560928	1681800	36.87	5129898	1779010	34.68
21	Punjab	2760847	772942	28.00	2623578	384046	14.64	3926919	1091719	27.80	4266590	930991	21.82
22	Rajasthan	4592820	1231445	26.81	5701076	1665666	29.22	6848386	2117536	30.92	7722060	2280657	29.53
23	Sikkim	304730	224278	74.00	367264	276707	75.34	479554	372677	77.71	499595	373873	74.83
24	Tamil Nadu	7018763	1149147	16.37	8520214	1296988	15.22	10177739	1369753	13.46	11857987	1522881	12.84
25	Tripura	516860	342390	66.24	647690	431132	66.56	752379	499761	66.42	813468	517368	63.60
26	Uttaranchal	1160816	474262	40.86	1369142	520976	38.05	1721148	788835	45.83	1895572	794791	41.93
27	Uttar Pradesh	11118376	2660987	23.93	13086970	2790532	21.32	15668763	3668715	23.41	17774821	3709721	20.87
28	West Bengal	4726410	1018050	21.54	5875504	1522907	25.92	7205422	1842274	25.57	8840329	2334984	26.41
	<b>Total</b>	<b>93534720</b>	<b>25514893</b>		<b>109853133</b>	<b>28554409</b>		<b>134213802</b>	<b>38452479</b>		<b>152601308</b>	<b>41809671</b>	

Source: State Finances A Study of Budget of 2013-14  
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**

S.No.	States	Total Revenue 2010-11 (A)	Total Land Revenue 2010-11 (A)	% of col. 3/2	Total Revenue 2011-12 (A)	Total Land Revenue 2011-12 (A)	% of col. 6/5	Total Revenue 2012-13 (RE)	Total Land Revenue 2012-13 (RE)	% of col. 9/8	Total Revenue 2013-14 (BE)	Total Land Revenue 2013-14 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	8099630	17074	0.21	9355369	14056	0.15	10950081	4749	0.04	12777219	4986	0.04
2	Arunachal Pradesh	542208	337	0.06	549906	385	0.07	729090	448	0.06	816102	516	0.06
3	Assam	2300496	14187	0.62	2745540	13971	0.51	3828635	13215	0.35	4128432	14034	0.34
4	Bihar	4453232	13902	0.31	5132017	16749	0.33	6668184	18500	0.28	8006647	20500	0.26
5	Chhattisgarh	2271965	24737	1.09	2586738	27056	1.05	3232638	34600	1.07	3744452	37600	1.00
6	Goa	544194	832	0.15	577931	838	0.15	651346	942	0.14	730674	2077	0.28
7	Gujarat	5236363	178879	3.42	6295899	147718	2.35	7579074	189000	2.49	8575203	204120	2.38
8	Haryana	2556367	1002	0.04	3055759	1095	0.04	3782407	1681	0.04	4378033	1933	0.04
9	Himachal Pradesh	1271061	478	0.04	1454286	1786	0.12	1673582	400	0.02	1770094	400	0.02
10	Jammu and Kashmir	2223365	4203	0.19	2478296	3299	0.13	2949950	3560	0.12	3397026	4060	0.12
11	Jharkhand	2010173	6600	0.33	2241945	5292	0.24	3234229	8200	0.25	3359890	9500	0.28
12	Karnataka	5820623	17753	0.31	6980627	21493	0.31	8488367	22000	0.26	9798638	24500	0.25
13	Kerala	3099095	5597	0.18	3801037	6075	0.16	4826921	12118	0.25	5805788	13549	0.23
14	Madhya Pradesh	5185418	36081	0.70	6260407	27906	0.45	7172851	55000	0.77	7960347	57200	0.72

**TAX REVENUE OF STATE GOVERNMENTS**

(Rs. in Lakhs)

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

S.No.	States	Total Revenue 2010-11 (A)	Total Land Revenue 2010-11 (A)	% of col. 3/2	Total Revenue 2011-12 (A)	Total Land Revenue 2011-12 (A)	% of col. 6/5	Total Revenue 2012-13 (RE)	Total Land Revenue 2012-13 (RE)	% of col. 9/8	Total Revenue 2013-14 (BE)	Total Land Revenue 2013-14 (BE)	% of col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Maharashtra	10586781	109498	1.03	12128614	96381	0.79	14462270	107080	0.74	15598695	176039	1.13
16	Manipur	542994	129	0.02	565355	84	0.01	778189	96	0.01	861947	109	0.01
17	Meghalaya	426048	1711	0.40	465447	240	0.05	693969	359	0.05	858340	402	0.05
18	Mizoram	337471	433	0.13	401182	252	0.06	525968	136	0.03	503943	402	0.08
19	Nagaland	499999	59	0.01	558638	66	0.01	644813	70	0.01	729518	74	0.01
20	Odisha	3327615	39066	1.17	4026702	52147	1.30	4560928	48000	1.05	5129898	90000	1.75
21	Punjab	2760847	1924	0.07	2623578	2465	0.09	3926919	3300	0.08	4266590	3600	0.08
22	Rajasthan	4592820	22217	0.48	5701076	20901	0.37	6848386	23391	0.34	7722060	18551	0.24
23	Sikkim	304730	733	0.24	367264	461	0.13	479554	548	0.11	499595	656	0.13
24	Tamil Nadu	7018763	11328	0.16	8520214	8721	0.10	10177739	10908	0.11	11857987	11238	0.09
25	Tripura	516860	1525	0.30	647690	933	0.14	752379	2644	0.35	813468	3000	0.37
26	Uttaranchal	1160816	1831	0.16	1369142	1018	0.07	1721148	855	0.05	1895572	815	0.04
27	Uttar Pradesh	11118376	113416	1.02	13086970	49068	0.37	15668763	67614	0.43	17774821	79800	0.45
28	West Bengal	4726410	125366	2.65	5875504	187223	3.19	7205422	281630	3.91	8840329	394282	4.46
	<b>Total</b>	<b>93534720</b>	<b>750898</b>	<b>0.80</b>	<b>109853133</b>	<b>707679</b>	<b>0.64</b>	<b>134213802</b>	<b>911044</b>	<b>0.68</b>	<b>152601308</b>	<b>1173943</b>	<b>0.77</b>

Source: State Finances A Study of Budget of 2013-14  
A report of Reserve Bank of India.

## **Chapter-3**

### **Development & Capital Expenditure of the States**

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.55668818 lakh during 2010-11(A) and Rs.65058550 lakh during 2011-12(A).
- Development expenditure of Punjab was Rs. 1365979 lakh in 2010-11(A) and Rs.1551058 lakh during 2011-12(A).The Percentage share of Punjab's development expenditure to the total development expenditure of all states was 2.45% in 2010-11(A) and 2.38% in 2011-12(A).
- The percentage share of development expenditure to the total expenditure of Punjab was 41.52% in 2010-11(A) and 46.94% in 2011-12(A). The percentage share of non development expenditure was 56.53% in 2010-11(A) and 50.80% in 2011-12(A).
- Development expenditure of Haryana was Rs. 1890081 lakhs in 2010-11(A) and Rs.2169564 lakhs in 2011-12(A).
- Development expenditure of Himachal Pradesh was Rs. 796109 lakh in 2010-11(A)and Rs.819600 lakh in 2011-12(A).
- The total non-development expenditure of all the States was Rs. 35019630 lakh in 2010-11(A) and Rs. 39274322 lakh in 2011-12(A). Non-development expenditure for Punjab was Rs. 1859774 lakh during 2010-11(A) and Rs.1678794 lakh during 2011-12(A).The ratio of Punjab to the total non development expenditure was 5.31% in 2010-11(A) and 4.27% in 2011-12(A).
- Non-development expenditure for Haryana and Himachal Pradesh was Rs.932814 lakh and Rs.527926 lakh during 2010-11(A) and Rs.932814 lakh and Rs.527926 lakh in 2011-12(A).

**Table No.3.1 Developmental Expenditure of states  
(Revenue Accounts)**

(Rs. in Lakhs)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	5166029	6032618	7378761	8621548
2	Arunachal Pradesh	247900	313341	371109	320174
3	Assam	1321944	1437528	2272168	2323821
4	Bihar	2292569	2876660	4510531	4778435
5	Chhattisgarh	1340114	1603719	2235103	2654230
6	Goa	329623	384900	497924	545167
7	Gujarat	3741425	3806414	4645964	5006526
8	Haryana	1890081	2169564	2848722	3156331
9	Himachal Pradesh	796109	819600	999623	1072949
10	Jammu and Kashmir	1068941	1295572	1428245	1536404
11	Jharkhand	1335324	1314603	1943624	2056432
12	Karnataka	3700026	4432563	5780288	6569291
13	Kerala	1646825	2235553	2627599	3102280
14	Madhya Pradesh	2741988	3326185	4231949	4756618
15	Maharashtra	6756742	7968096	9407032	9854287
16	Manipur	232213	269496	327516	379014
17	Meghalaya	269592	334762	454027	562369
18	Mizoram	224503	250381	327336	324510
19	Nagaland	234465	255739	314965	342320
20	Odisha	1899956	2307054	2712707	3039536
21	Punjab	1365979	1551058	2443637	2462796
22	Rajasthan	2811484	3467176	4633958	5267972
23	Sikkim	131404	164571	188281	211097
24	Tamil Nadu	4113150	4740383	6009877	6715619
25	Tripura	234574	267281	346794	406086
26	Uttaranchal	703324	812127	945510	1052227
27	Uttar Pradesh	5529173	6568316	8272127	9177177
28	West Bengal	3543361	4053290	4987284	5348694
	<b>Total</b>	<b>55668818</b>	<b>65058550</b>	<b>83142661</b>	<b>91643910</b>

**Table 3.2 Non- Developmental Expenditure of States  
(Revenue Accounts)**

(Rs. in lakhs)

S.No.	States	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
1	Andhra Pradesh	2670839	2987419	3372398	4023055
2	Arunachal Pradesh	126523	128445	150084	143242
3	Assam	773649	970774	1066355	1081022
4	Bihar	1528697	1772972	2234334	2546915
5	Chhattisgarh	524706	590418	696016	761755
6	Goa	148756	163308	190931	205876
7	Gujarat	1984047	2148054	2526979	3090704
8	Haryana	932814	1021983	1227528	1448131
9	Himachal Pradesh	527926	569000	637759	691401
10	Jammu and Kashmir	777740	972476	1055679	1287259
11	Jharkhand	688889	784555	868863	987050
12	Karnataka	1405511	1644548	2112731	2564289
13	Kerala	1541839	2030002	2123422	2410695
14	Madhya Pradesh	1464668	1622864	1875373	2229527
15	Maharashtra	3770422	4285288	4903597	5569007
16	Manipur	164276	213360	240750	254943
17	Meghalaya	131680	148719	142416	170958
18	Mizoram	115542	122005	139968	141252
19	Nagaland	184317	231827	258285	271783
20	Odisha	993677	1092857	1487817	1810330
21	Punjab	1859774	1678794	1881898	1912148
22	Rajasthan	1673750	1870851	2103401	2313921
23	Sikkim	158054	155297	166168	181723
24	Tamil Nadu	2592343	2894119	3199381	3985880
25	Tripura	191217	203276	219973	258997
26	Uttaranchal	418015	447523	568230	680428
27	Uttar Pradesh	4801917	5294691	6217569	6634270
28	West Bengal	2868042	3228897	3492993	3779073
	<b>Total</b>	<b>35019630</b>	<b>39274322</b>	<b>45160898</b>	<b>51435634</b>

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2010-11 (A)	Total Dev. Expenditure 2010-11 (A)	% of col. 3/2	Total Expenditure 2011-12 (A)	Total Dev. Expenditure 2011-12 (A)	% of col. 6/5	Total Expenditure 2012-13 (RE)	Total Dev. Expenditure 2012-13 (RE)	% of col. 9/8	Total Expenditure 2013-14 (BE)	Total Dev. Expenditure 2013-14 (BE)	% of Col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	7853426	5166029	65.78	9041536	6032618	66.72	10781497	7378761	68.44	12674941	8621548	68.02
2	Arunachal Pradesh	374424	247900	66.21	441786	313341	70.93	521193	371109	71.20	463416	320174	69.09
3	Assam	2295182	1321944	57.60	2652856	1437528	54.19	3740100	2272168	60.75	3818380	2323821	60.86
4	Bihar	3821592	2292569	59.99	4649948	2876660	61.86	6745277	4510531	66.87	7325762	4778435	65.23
5	Chhattisgarh	1935575	1340114	69.24	2262804	1603719	70.87	3016471	2235103	74.10	3501584	2654230	75.80
6	Goa	478379	329623	68.90	548208	384900	70.21	688855	497924	72.28	751043	545167	72.59
7	Gujarat	5744000	3741425	65.14	5974446	3806414	63.71	7189375	4645964	64.62	8115040	5006526	61.69
8	Haryana	2831018	1890081	66.76	3201489	2169564	67.77	4098746	2848722	69.50	4622356	3156331	68.28
9	Himachal Pradesh	1324609	796109	60.10	1389797	819600	58.97	1638100	999623	61.02	1764698	1072949	60.80
10	Jammu and Kashmir	1846681	1068941	57.88	2268048	1295572	57.12	2483924	1428245	57.50	2823663	1536404	54.41
11	Jharkhand	2024258	1335324	65.97	2099158	1314603	62.63	2812542	1943624	69.11	3043508	2056432	67.57
12	Karnataka	5403385	3700026	68.48	6511507	4432563	68.07	8394081	5780288	68.86	9739053	6569291	67.45
13	Kerala	3466481	1646825	47.51	4604462	2235553	48.55	5167564	2627599	50.85	6032784	3102280	51.42
14	Madhya Pradesh	4501159	2742988	60.94	5269371	3326185	63.12	6530840	4231949	64.80	7438865	4756618	63.94

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2010-11 (A)	Total Dev. Expenditure 2010-11 (A)	% of col. 3/2	Total Expenditure 2011-12 (A)	Total Dev. Expenditure 2011-12 (A)	% of col. 6/5	Total Expenditure 2012-13 (RE)	Total Dev. Expenditure 2012-13 (RE)	% of col. 9/8	Total Expenditure 2013-14 (BE)	Total Dev. Expenditure 2013-14 (BE)	% of Col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Maharashtra	10645937	6756742	63.47	12355419	7968096	64.49	14459617	9407032	65.06	15580257	9854287	63.25
16	Manipur	407799	232213	56.94	500522	269496	53.84	587490	327516	55.75	669295	379014	56.63
17	Meghalaya	401272	269592	67.18	483480	334762	69.24	596443	454027	76.12	733327	562369	76.69
18	Mizoram	340044	224503	66.02	372386	250381	67.24	467304	327336	70.05	465761	324510	69.67
19	Nagaland	418782	234465	55.99	487566	255739	52.45	573250	314965	54.94	614102	342320	55.74
20	Odisha	2936794	1899956	64.69	3466023	2307054	66.56	4265132	2712707	63.60	4939437	3039536	61.54
21	Punjab	3289718	1365979	41.52	3304532	1551058	46.94	4402765	2443637	55.50	4441246	2462796	55.45
22	Rajasthan	4487335	2811484	62.65	5365331	3467176	64.62	6771189	4633958	68.44	7619474	5267972	69.14
23	Sikkim	290753	131404	45.19	323014	164571	50.95	359437	188281	52.38	398331	211097	53.00
24	Tamil Nadu	7291630	4113150	56.41	8383804	4740383	56.54	10132587	6009877	59.31	11791581	6715619	56.95
25	Tripura	435934	234574	53.81	480908	267281	55.58	577628	346794	60.04	676539	406086	60.02
26	Uttaranchal	1162108	703324	60.52	1297533	812127	62.59	1598532	945510	59.15	1805421	1052227	58.28
27	Uttar Pradesh	10767561	5529173	51.35	12388517	6568316	53.02	15114163	8272127	54.73	16789221	9177177	54.66
28	West Bengal	6453819	3543361	54.90	7332637	4053290	55.28	8536232	4987284	58.42	9189176	5348694	58.21
	<b>Total</b>	<b>93229655</b>	<b>55669818</b>	<b>59.71</b>	<b>107457088</b>	<b>65058550</b>	<b>60.54</b>	<b>132250334</b>	<b>83142661</b>	<b>62.87</b>	<b>147828261</b>	<b>91643910</b>	<b>61.99</b>

Source: State Finances A Study of Budget of 2013-14  
A report of Reserve Bank of India.

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2010-11 (A)	Total Non Dev. Expenditure 2010-11 (A)	% of col. 3/2	Total Expenditure 2011-12 (A)	Total Non Dev. Expenditure 2011-12 (A)	% of col. 6/5	Total Expenditure 2012-13 (RE)	Total Non Dev. Expenditure 2012-13 (RE)	% of col. 9/8	Total Expenditure 2013-14 (BE)	Total Non Dev. Expenditure 2013-14 (BE)	% of Col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Andhra Pradesh	7853426	2670839	34.01	9041536	2987419	33.04	10781497	3372398	31.28	12674941	4023055	31.74
2	Arunachal Pradesh	374424	126523	33.79	441786	128445	29.07	521193	150084	28.80	463416	143242	30.91
3	Assam	2295182	773649	33.71	2652856	970774	36.59	3740100	1066355	28.51	3818380	1081022	28.31
4	Bihar	3821592	1528697	40.00	4649948	1772972	38.13	6745277	2234334	33.12	7325762	2546915	34.77
5	Chhattisgarh	1935575	524706	27.11	2262804	590418	26.09	3016471	696016	23.07	3501584	761755	21.75
6	Goa	478379	148756	31.10	548208	163308	29.79	688855	190931	27.72	751043	205876	27.41
7	Gujarat	5744000	1984047	34.54	5974446	2148054	35.95	7189375	2526979	35.15	8115040	3090704	38.09
8	Haryana	2831018	932814	32.95	3201489	1021983	31.92	4098746	1227527	29.95	4622356	1448131	31.33
9	Himachal Pradesh	1324609	527926	39.86	1389797	569000	40.94	1638100	637759	38.93	1764698	691401	39.18
10	Jammu and Kashmir	1846681	777740	42.12	2268048	972476	42.88	2483924	1055679	42.50	2823663	1287259	45.59
11	Jharkhand	2024258	688889	34.03	2099158	784555	37.37	2812542	868863	30.89	3043508	987050	32.43
12	Karnataka	5403385	1405511	26.01	6511507	1644548	25.26	8394081	2112731	25.17	9739053	2564289	26.33
13	Kerala	3466481	1541839	44.48	4604462	2030002	44.09	5167564	2123422	41.09	6032784	2410695	39.96
14	Madhya Pradesh	4501159	1464668	32.54	5269371	1622864	30.80	6530840	1875373	28.72	7438865	2229527	29.97

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

(Rs. in Lakhs)

S.No.	States	Total Expenditure 2010-11 (A)	Total Non Dev. Expenditure 2010-11 (A)	% of col. 3/2	Total Expenditure 2011-12 (A)	Total Non Dev. Expenditure 2011-12 (A)	% of col. 6/5	Total Expenditure 2012-13 (RE)	Total Non Dev. Expenditure 2012-13 (RE)	% of col. 9/8	Total Expenditure 2013-14 (BE)	Total Non Dev. Expenditure 2013-14 (BE)	% of Col. 12/11
0	1	2	3	4	5	6	7	8	9	10	11	12	13
15	Maharashtra	10645937	3770422	35.42	12355419	4285288	34.68	14459617	4903598	33.91	15580257	5569007	35.74
16	Manipur	407799	164276	40.28	500522	213360	42.63	587490	240750	40.98	669295	254943	38.09
17	Meghalya	401272	131680	32.82	483480	148719	30.76	596443	142416	23.88	733327	170958	23.31
18	Mizoram	340044	115542	33.98	372386	122005	32.76	467304	139968	29.95	465761	141252	30.33
19	Nagaland	418782	184317	44.01	487566	231827	47.55	573250	258285	45.06	614102	271783	44.26
20	Odisha	2936794	993677	33.84	3466023	1092857	31.53	4265132	1487817	34.88	4939437	1810330	36.65
21	Punjab	3289718	1859774	56.53	3304532	1678794	50.80	4402765	1881898	42.74	4441246	1912148	43.05
22	Rajasthan	4487335	1673750	37.30	5365331	1870851	34.87	6771189	2103401	31.06	7619474	2313921	30.37
23	Sikkim	290753	158054	54.36	323014	155297	48.08	359437	166168	46.23	398331	181723	45.62
24	Tamil Nadu	7291630	2592343	35.55	8383804	2894119	34.52	10132587	3199381	31.58	11791581	3985880	33.80
25	Tripura	435934	191217	43.86	480908	203276	42.27	577628	219973	38.08	676539	258997	38.28
26	Uttaranchal	1162108	418015	35.97	1297533	447523	34.49	1598532	568230	35.55	1805421	680428	37.69
27	Uttar Pradesh	10767561	4801917	44.60	12388517	5294691	42.74	15114163	6217569	41.14	16789221	6634270	39.52
28	West Bengal	6453819	2868042	44.44	7332637	3228897	44.03	8536232	3492993	40.92	9189176	3779073	41.13
	<b>Total</b>	<b>93229655</b>	<b>35019630</b>	<b>37.56</b>	<b>107457088</b>	<b>39274322</b>	<b>36.55</b>	<b>132250334</b>	<b>45160898</b>	<b>34.15</b>	<b>147828261</b>	<b>51435634</b>	<b>34.79</b>

Source: State Finances A Study of Budget of 2013-14  
A report of Reserve Bank of India.

**Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE (Rs. in Lakhs)**

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>1. Andhra Pardesh</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>16881123</b>	<b>21017118</b>	<b>7582015</b>	<b>8429652</b>
1	Internal Debt	1647842	1673062	2585825	3053665
2	Loans and Advances from the centre	224406	271901	225735	269304
3	Recovery of Loans & Adv.	17261	16492	43903	46291
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	41	154	-	-
6	Small Savings, Provident Funds, etc.(Net)	312980	337641	371405	408545
7	Reserve Funds(Net)	353613	327169	132964	218909
8	Deposits & Adv.(Net)	3860760	4296319	4222183	4432938
9	Suspense & Misc.(Net)	8961241	12341977	-	-
10	Appropriation to Contingency fund	-		-	-
11	Other Capital Receipts	-		-	-
12	Remittances (Net)	1502979	1752403	-	-
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>2231954</b>	<b>2546618</b>	<b>3211971</b>	<b>3459927</b>
1	Total Capital Outlay	1112319	1372198	1873746	2127850
(a)	Developmental	1101483	1363841	1828138	2068798
(b)	Non-Developmental	10836	8357	45608	59051
2	Discharge of Internal Debt	632427	581281	799252	756728
3	Repayment of Loans to the Centre	155715	94819	87356	105940
4	Loans & Adv. by State Governments	331493	498320	451617	469410
5	Appropriation to Contingency	-		-	-

Table 3.5 CAPITAL EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>2. Arunachal Pradesh</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>3223277</b>	<b>3162889</b>	<b>370444</b>	<b>402705</b>
1	Internal Debt	29629	42110	64949	82026
2	Loans and Advances from the centre	37	-	-	-
3	Recovery of Loans & Adv.	-	230	350	385
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	17922	26282	3242	3395
7	Reserve Funds(Net)	1700	1900	2000	2000
8	Deposits & Adv.(Net)	65088	94044	4190	4399
9	Suspense & Misc.(Net)	2864327	2698458	273192	286852
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	244574	299865	22521	23648
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>183488</b>	<b>224730</b>	<b>348284</b>	<b>377823</b>
1	Total Capital Outlay	166648	206590	309156	337759
(a)	Developmental	157738	188509	193058	60166
(b)	Non-Developmental	8910	18081	116098	277593
2	Discharge of Internal Debt	13880	14951	35916	36897
3	Repayment of Loans to the Centre	2719	2755	2755	2755
4	Loans & Adv. by State Governments	241	434	457	412
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>3. Assam</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>22307516</b>	<b>21202369</b>	<b>23750730</b>	<b>25989580</b>
1	Internal Debt	202970	92226	465989	439114
2	Loans and Advances from the centre	1562	3006	13728	13728
3	Recovery of Loans & Adv.	2810	2138	2160	2181
4	Inter-State Settlement (Net)	-1	-	-	-
5	Contingency Fund(Net)	-	-	30000	5000
6	Small Savings, Provident Funds, etc.(Net)	95318	116215	127836	140620
7	Reserve Funds(Net)	25608	110749	122724	101835
8	Deposits & Adv.(Net)	548005	636444	700078	770088
9	Suspense & Misc.(Net)	21067884	19875151	21885135	24073626
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	363360	366440	403080	443388
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>299515</b>	<b>374038</b>	<b>724817</b>	<b>1036983</b>
1	Total Capital Outlay	200089	250601	508341	649718
(a)	Developmental	194977	244130	484294	632428
(b)	Non-Developmental	5112	6471	24047	17290
2	Discharge of Internal Debt	80007	102082	145636	105589
3	Repayment of Loans to the Centre	12331	12527	13632	13893
4	Loans & Adv. by State Governments	7088	8828	57208	267783
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>4. Bihar</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>14685640</b>	<b>15295347</b>	<b>2023572</b>	<b>1919669</b>
1	Internal Debt	525089	580139	923019	1039336
2	Loans and Advances from the centre	78153	82656	154306	142605
3	Recovery of Loans & Adv.	1186	2251	1505	1328
4	Inter-State Settlement (Net)	-	7540	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	83884	103184	80635	126033
7	Reserve Funds(Net)	24373	111453	66677	68066
8	Deposits & Adv.(Net)	662439	987798	572430	542301
9	Suspense & Misc.(Net)	12382529	12434411	-	-
10	Appropriation to Contingency fund	-	-	225000	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	927987	985915	-	-
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>1248860</b>	<b>1368055</b>	<b>1947174</b>	<b>1883031</b>
1	Total Capital Outlay	919594	885201	1425182	1419720
(a)	Developmental	880023	824395	1239286	1274758
(b)	Non-Developmental	39571	60806	185896	144962
2	Discharge of Internal Debt.	172453	245698	259643	266013
3	Repayment of Loans to the Centre.	46550	46548	46579	57860
4	Loans & Adv. by State Governments.	110263	190608	215770	139438
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>5. Chhattisgarh</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>8562393</b>	<b>12826600</b>	<b>9742910</b>	<b>10283478</b>
1	Internal Debt	59243	36460	372654	518000
2	Loans and Advances from the centre	20276	5674	3100	20600
3	Recovery of Loans & Adv.	56116	128252	157655	157919
4	Inter-State Settlement (Net)	265	222	1	1
5	Contingency Fund(Net)	-	-	2365	4000
6	Small Savings, Provident Funds, etc.(Net)	82525	83042	83400	99400
7	Reserve Funds(Net)	40538	56373	91061	88307
8	Deposits & Adv.(Net)	280808	334906	288340	306712
9	Suspense & Misc.(Net)	7437073	11492312	8022331	8366537
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	256	392	-	-
12	Remittances (Net)	585293	688967	722003	722002
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>420893</b>	<b>617757</b>	<b>957553</b>	<b>1008629</b>
1	Total Capital Outlay	295151	405636	630128	722952
(a)	Developmental	289864	401385	605200	700652
(b)	Non-Developmental	5287	4251	24928	22300
2	Discharge of Internal Debt.	55548	71060	109986	78241
3	Repayment of Loans to the Centre	13538	14188	14705	15073
4	Loans & Adv. by State Governments	56656	126873	202734	192363
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>6. Goa</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>1483817</b>	<b>1746487</b>	<b>1899903</b>	<b>1964168</b>
1	Internal Debt	71716	41932	111046	107630
2	Loans and Advances from the centre	2764	11719	11328	10128
3	Recovery of Loans & Adv.	1339	1559	1688	1778
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	29396	32016	33617	35298
7	Reserve Funds(Net)	26059	11366	11934	12530
8	Deposits & Adv.(Net)	28635	29379	30848	32391
9	Suspense & Misc.(Net)	1052807	1299123	1364080	1412283
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	271101	319393	335362	352130
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>144511</b>	<b>147148</b>	<b>215019</b>	<b>242605</b>
1	Total Capital Outlay	122119	118377	174893	201605
(a)	Developmental	101571	98166	141386	160902
(b)	Non-Developmental	20548	20211	33507	40703
2	Discharge of Internal Debt	18151	25082	36045	36309
3	Repayment of Loans to the Centre	2648	2747	2653	2770
4	Loans & Adv. by State Governments	1593	942	1428	1921
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>7. Gujarat</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>24700802</b>	<b>29199974</b>	<b>15126318</b>	<b>16726888</b>
1	Internal Debt	1652211	1734689	2136400	2575500
2	Loans and Advances from the centre	15923	18787	74601	25487
3	Recovery of Loans & Adv.	28309	16544	22175	22176
4	Inter-State Settlement (Net)	-	-	1	1
5	Contingency Fund(Net)	4712	66	15817	-
6	Small Savings, Provident Funds, etc.(Net)	174346	179353	227880	232561
7	Reserve Funds(Net)	113571	99047	156627	173302
8	Deposits & Adv.(Net)	2390580	2596903	2938049	3151288
9	Suspense & Misc.(Net)	19384424	23443443	9315718	10282447
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	9118	1000	-	-
12	Remittances (Net)	927608	1110142	239050	264126
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>1416661</b>	<b>1969220</b>	<b>2884746</b>	<b>3153678</b>
1	Total Capital Outlay	968355	1381169	2137836	2439755
(a)	Developmental	944056	1325603	2058996	2318069
(b)	Non-Developmental	24299	55566	78840	121686
2	Discharge of Internal Debt	317173	415571	579556	556357
3	Repayment of Loans to the Centre	62333	111946	74210	65426
4	Loans & Adv. by State Governments	68800	60534	93144	92140
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>8. Haryana</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>6065027</b>	<b>5726941</b>	<b>10510990</b>	<b>11727389</b>
1	Internal Debt	1020493	1164338	1725439	2116122
2	Loans and Advances from the centre	30827	9772	16795	48691
3	Recovery of Loans & Adv.	23305	29412	44446	30482
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	19283	16752	-	-
6	Small Savings, Provident Funds, etc.(Net)	196413	219862	232346	252679
7	Reserve Funds(Net)	54001	44261	59200	98355
8	Deposits & Adv.(Net)	835014	1017186	892300	971419
9	Suspense & Misc.(Net)	3348829	2658666	6972358	7605816
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	800	924	1217	1247
12	Remittances (Net)	536062	565768	566889	602578
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>612405</b>	<b>1101082</b>	<b>1597465</b>	<b>1995493</b>
1	Total Capital Outlay	403110	537234	467761	576649
(a)	Developmental	383216	513702	440431	547193
(b)	Non-Developmental	19894	23532	27330	29456
2	Discharge of Internal Debt	124651	478652	1042425	1298067
3	Repayment of Loans to the Centre	12456	22489	12457	12423
4	Loans & Adv. by State Governments	72188	62707	74822	108354
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>9. Himachal Pradesh</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>3653080</b>	<b>3809343</b>	<b>626328</b>	<b>701782</b>
1	Internal Debt	172919	190387	324450	346192
2	Loans and Advances from the centre	3880	8018	5495	5053
3	Recovery of Loans & Adv.	7259	2487	2617	2769
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	216572	209997	126000	180000
7	Reserve Funds(Net)	43320	29400	100	102
8	Deposits & Adv.(Net)	163005	178024	37388	37388
9	Suspense & Misc.(Net)	2595115	2720056	82241	82241
10	Appropriation to Contingency fund	64585	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	386425	470974	48037	48037
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>288518</b>	<b>343053</b>	<b>432242</b>	<b>412029</b>
1	Total Capital Outlay	178899	180983	201257	206345
(a)	Developmental	171566	173653	193823	200145
(b)	Non-Developmental	7332	7330	7434	6200
2	Discharge of Internal Debt	80738	103435	186994	165252
3	Repayment of Loans to the Centre	6226	9337	6051	6193
4	Loans & Adv. by State Governments	22656	49298	37940	34239
5	Appropriation to Contingency	-	-	-	-

**Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE (Rs. in lakhs)**

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>10.Jammu &amp; Kashmir</b>	<b>6295755</b>	<b>4055511</b>	<b>826612</b>	<b>781064</b>
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	806905			
1	Internal Debt	806905	850491	380118	277100
2	Loans and Advances from the centre	-101542	-3202	-	-
3	Recovery of Loans & Adv.	150	16848	192	158
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	26	120	-	-
6	Small Savings,Provident Funds, etc.(Net)	201941	332696	258397	344068
7	Reserve Funds(Net)	14526	19618	46707	26070
8	Deposits & Adv.(Net)	395817	364473	73216	78361
9	Suspense & Misc.(Net)	76503	1375294	54682	42007
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	4901429	1099173	13300	13300
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>710211</b>	<b>1161219</b>	<b>876282</b>	<b>907092</b>
1	Total Capital Outlay	606354	589883	734366	771060
(a)	Developmental	560602	550509	549415	587385
(b)	Non-Developmental	45752	39374	184951	183675
2	Discharge of Internal Debt	87060	555082	122085	113226
3	Repayment of Loans to the Centre	9633	9693	9633	9856
4	Loans & Adv. by State Governments	7164	6561	10198	12950
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>11. Jharkhand</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>7560492</b>	<b>3711804</b>	<b>4100129</b>	<b>4354273</b>
1	Internal Debt	285689	263870	488232	590000
2	Loans and Advances from the centre	-	3253	-	-
3	Recovery of Loans & Adv.	1662	2342	7591	5000
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	75000	-	15000	15000
6	Small Savings, Provident Funds, etc.(Net)	70719	61337	63140	63228
7	Reserve Funds(Net)	10406	13858	13858	30334
8	Deposits & Adv.(Net)	517734	523565	723092	822865
9	Suspense & Misc.(Net)	6197679	2391576	2346141	2393522
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	401603	452003	443075	434324
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>625946</b>	<b>501548</b>	<b>907511</b>	<b>911382</b>
1	Total Capital Outlay	427310	315937	670468	666640
(a)	Developmental	402954	300381	639160	623442
(b)	Non-Developmental	24356	15556	31308	23198
2	Discharge of Internal Debt	139277	148430	148241	166977
3	Repayment of Loans to the Centre	15130	15471	14465	13925
4	Loans & Adv. by State Governments	44229	21710	74337	83840
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>12. Karnataka</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>29930745</b>	<b>22467935</b>	<b>23959238</b>	<b>25792290</b>
1	Internal Debt	521022	809089	1267700	2030100
2	Loans and Advances from the centre	150352	126706	196853	209547
3	Recovery of Loans & Adv.	16138	24040	15651	13459
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	1253	50	500
6	Small Savings,Provident Funds, etc.(Net)	299691	336072	333944	390942
7	Reserve Funds(Net)	213409	329849	164700	137058
8	Deposits & Adv.(Net)	2374392	2706239	2841550	2973801
9	Suspense & Misc.(Net)	26201153	18084562	18988790	19971545
10	Appropriation to Contingency fund	7181	8918	10000	20000
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	147407	41207	140000	45338
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>1790024</b>	<b>2064109</b>	<b>2008230</b>	<b>2422034</b>
1	Total Capital Outlay	13335517	1550565	1487713	1762699
(a)	Developmental	1288970	1488017	1421808	1695502
(b)	Non-Developmental	46547	62548	65905	67197
2	Discharge of Internal Debt	191617	251968	303959	512706
3	Repayment of Loans to the Centre	89096	80020	60403	71336
4	Loans & Adv. by State Governments	173794	181556	156155	75293
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>13. Kerala</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>14010845</b>	<b>15535960</b>	<b>16917394</b>	<b>16829851</b>
1	Internal Debt	682750	939182	1460439	2087795
2	Loans and Advances from the centre	36140	40715	55206	107074
3	Recovery of Loans & Adv.	4423	5490	9879	12380
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	2627	3391	100	100
6	Small Savings,Provident Funds, etc.(Net)	1668556	2298193	2304534	2356819
7	Reserve Funds(Net)	138094	40235	28898	16048
8	Deposits & Adv.(Net)	563777	637075	745660	866995
9	Suspense & Misc.(Net)	10098788	10643060	11369678	10381437
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	2461	1605	2103	2203
12	Remittances (Net)	813229	927014	940897	999000
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>610045</b>	<b>774452</b>	<b>1246121</b>	<b>1985281</b>
1	Total Capital Outlay	336369	385292	690323	863503
(a)	Developmental	324514	369058	674981	852730
(b)	Non-Developmental	11855	16234	15342	10773
2	Discharge of Internal Debt	166743	252252	408392	976385
3	Repayment of Loans to the Centre	30760	37054	31859	34046
4	Loans & Adv. by State Governments	76173	99854	115547	111347
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>14. Madhya Pradesh</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>24750967</b>	<b>32526999</b>	<b>30594902</b>	<b>33398793</b>
1	Internal Debt	636345	571766	1002785	1757760
2	Loans and Advances from the centre	109448	103260	146528	228090
3	Recovery of Loans & Adv.	3365	912256	9863	12486
4	Inter-State Settlement (Net)	164	265	-	-
5	Contingency Fund(Net)	-	-	20000	20000
6	Small Savings, Provident Funds, etc.(Net)	173735	203307	195833	205380
7	Reserve Funds(Net)	119173	153495	112982	98755
8	Deposits & Adv.(Net)	972414	987160	1256134	1759994
9	Suspense & Misc.(Net)	21578413	28367610	26587426	28015076
10	Appropriation to Contingency fund	-	2265	-	-
11	Other Capital Receipts	36655	-	-	-
12	Remittances (Net)	1121255	1225615	1263351	1301252
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>1504359</b>	<b>2796552</b>	<b>2045392</b>	<b>2557564</b>
1	Total Capital Outlay	879989	905517	1107942	1111361
(a)	Developmental	862123	888801	1084194	1078804
(b)	Non-Developmental	17866	16716	23748	32557
2	Discharge of Internal Debt	201137	252028	296233	738545
3	Repayment of Loans to the Centre	51759	62951	53734	63198
4	Loans & Adv. by State Governments	371474	1576056	587483	644460
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>15.Maharashtra</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>40932775</b>	<b>40141902</b>	<b>56429306</b>	<b>33016830</b>
1	Internal Debt	1991986	2414619	2024722	2801309
2	Loans and Advances from the centre	81992	30637	148679	275572
3	Recovery of Loans & Adv.	64009	55874	81864	82693
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	85300	51120	-	-
6	Small Savings,Provident Funds, etc.(Net)	388202	444903	519110	560273
7	Reserve Funds(Net)	334612	305251	326506	393006
8	Deposits & Adv.(Net)	2191752	2554427	2630615	2488198
9	Suspense & Misc.(Net)	33767870	31956004	48732760	24444719
10	Appropriation to Contingency fund	-	100000	-	-
11	Other Capital Receipts	1728	45583	-	-
12	Remittances (Net)	2025324	2183484	1965050	1971060
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>2369605</b>	<b>2517417</b>	<b>2742268</b>	<b>3826449</b>
1	Total Capital Outlay	1796337	1787954	1902517	2389113
(a)	Developmental	1742188	1708364	1786279	2227447
(b)	Non-Developmental	54149	79590	116238	161666
2	Discharge of Internal Debt	429063	583792	635315	1247335
3	Repayment of Loans to the Centre	48298	62043	61724	66169
4	Loans & Adv. by State Governments	95907	83628	142712	123832
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>16.Manipur</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>2317368</b>	<b>1609981</b>	<b>2250031</b>	<b>2249393</b>
1	Internal Debt	29840	29333	49807	48944
2	Loans and Advances from the centre	-	-	-	-
3	Recovery of Loans & Adv.	119	188	359	360
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	17955	34834	19449	19449
7	Reserve Funds(Net)	2787	3836	3966	3840
8	Deposits & Adv.(Net)	105375	62486	36450	36800
9	Suspense & Misc.(Net)	1891866	1230151	1895000	1895000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	269426	249153	245000	245000
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>203688</b>	<b>185743</b>	<b>216695</b>	<b>270483</b>
1	Total Capital Outlay	191806	169711	198964	252655
(a)	Developmental	165330	140200	175405	230394
(b)	Non-Developmental	26476	29511	23559	22261
2	Discharge of Internal Debt	6975	9531	12715	12905
3	Repayment of Loans to the Centre	4527	6493	4556	4503
4	Loans & Adv. by State Governments	380	8	460	420
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>17.Meghalaya</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>1337757</b>	<b>1582780</b>	<b>1618049</b>	<b>1634719</b>
1	Internal Debt	35492	44866	63934	62758
2	Loans and Advances from the centre	147	1925	4525	4080
3	Recovery of Loans & Adv.	2725	2271	2398	2614
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	10500	21000	21000	21000
6	Small Savings,Provident Funds, etc.(Net)	15574	18149	22245	26826
7	Reserve Funds(Net)	2417	3990	3758	4174
8	Deposits & Adv.(Net)	87880	168712	43615	45500
9	Suspense & Misc.(Net)	1008222	1102198	1229012	1247817
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	174800	219669	227562	219950
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>75747</b>	<b>111026</b>	<b>163664</b>	<b>199618</b>
1	Total Capital Outlay	57473	85523	139870	177428
(a)	Developmental	53808	80280	130830	164774
(b)	Non-Developmental	3665	5243	9040	12654
2	Discharge of Internal Debt	12056	15736	19872	17317
3	Repayment of Loans to the Centre	2052	4529	2087	2036
4	Loans & Adv. by State Governments	4166	5238	1835	2837
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>18.Mizoram</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>2225397</b>	<b>2707464</b>	<b>1847734</b>	<b>2056193</b>
1	Internal Debt	52545	44347	39070	37013
2	Loans and Advances from the centre	325	2228	964	1534
3	Recovery of Loans & Adv.	2597	2780	2655	2755
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	20000	-
6	Small Savings,Provident Funds, etc.(Net)	49588	38737	48100	32500
7	Reserve Funds(Net)	2391	3340	2944	3590
8	Deposits & Adv.(Net)	80610	74656	56500	66800
9	Suspense & Misc.(Net)	1888817	2388700	1582501	1772000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	148524	152676	95000	140001
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>73906</b>	<b>81459</b>	<b>143282</b>	<b>58772</b>
1	Total Capital Outlay	61538	49483	114411	45180
(a)	Developmental	59202	47779	109069	43729
(b)	Non-Developmental	2336	1704	5342	1451
2	Discharge of Internal Debt	7074	26827	23872	8583
3	Repayment of Loans to the Centre	2307	1797	1879	1889
4	Loans & Adv. by State Governments	2987	3352	3120	3120
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>19.Nagaland</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>1131460</b>	<b>955399</b>	<b>1180877</b>	<b>1162635</b>
1	Internal Debt	46335	129788	276067	267393
2	Loans and Advances from the centre	-	2097	221	1000
3	Recovery of Loans & Adv.	231	245	270	272
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	19157	19697	20350	21360
7	Reserve Funds(Net)	4127	3750	5600	6100
8	Deposits & Adv.(Net)	54572	71811	73359	61500
9	Suspense & Misc.(Net)	859827	563760	655000	655000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	147211	164251	150010	150010
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>138822</b>	<b>205072</b>	<b>426951</b>	<b>387385</b>
1	Total Capital Outlay	112294	124939	193227	158190
(a)	Developmental	90577	101364	164565	93310
(b)	Non-Developmental	21717	23575	28662	64880
2	Discharge of Internal Debt	23827	76010	231132	226597
3	Repayment of Loans to the Centre	2288	3847	2195	2193
4	Loans & Adv. by State Governments	413	276	397	405
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>20.Odisha</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>13936442</b>	<b>11883008</b>	<b>16233911</b>	<b>17214070</b>
1	Internal Debt	204192	112099	356403	608495
2	Loans and Advances from the centre	22568	23276	61786	71934
3	Recovery of Loans & Adv.	3381	13208	24029	24029
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	19897	37500	40000	40000
6	Small Savings, Provident Funds, etc.(Net)	280431	249212	295101	325047
7	Reserve Funds(Net)	60272	166078	193329	165488
8	Deposits & Adv.(Net)	334605	412597	652225	885021
9	Suspense & Misc.(Net)	12408349	10145022	14011022	14300970
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	602747	724016	600016	793086
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>668337</b>	<b>744488</b>	<b>918560</b>	<b>1090872</b>
1	Total Capital Outlay	428510	449610	574733	784013
(a)	Developmental	405094	423784	535538	745812
(b)	Non-Developmental	23416	25826	39195	38201
2	Discharge of Internal Debt	122154	178107	266629	227541
3	Repayment of Loans to the Centre	86204	54670	52945	54328
4	Loans & Adv. by State Governments	31469	62101	24253	24990
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>21.Punjab</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>5230942</b>	<b>5610789</b>	<b>11288298</b>	<b>11518818</b>
1	Internal Debt	1074144	1472137	2151800	2341200
2	Loans and Advances from the centre	19293	14950	34800	54200
3	Recovery of Loans & Adv.	59789	9450	13858	14023
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	253313	310572	360600	391700
7	Reserve Funds(Net)	19968	47562	73792	74247
8	Deposits & Adv.(Net)	387627	428180	343501	333501
9	Suspense & Misc.(Net)	3257189	3190311	8190147	8190147
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	24	-	-
12	Remittances (Net)	159619	137603	119800	119800
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>416285</b>	<b>1072197</b>	<b>1943671</b>	<b>2463933</b>
1	Total Capital Outlay	238409	159812	452753	728298
(a)	Developmental	219933	140208	408897	599288
(b)	Non-Developmental	18476	19604	43856	129010
2	Discharge of Internal Debt	152505	875986	1441837	1674048
3	Repayment of Loans to the Centre	18531	18738	24353	24756
4	Loans & Adv. by State Governments	6840	17661	24728	36831
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>22.Rajasthan</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>19024209</b>	<b>20635535</b>	<b>28457991</b>	<b>25900894</b>
1	Internal Debt	761762	558130	1195993	1413665
2	Loans and Advances from the centre	35973	33710	60123	130058
3	Recovery of Loans & Adv.	31840	122931	211064	19120
4	Inter-State Settlement (Net)	-	-	-	30000
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	513029	563047	591692	627865
7	Reserve Funds(Net)	87288	191707	284485	186236
8	Deposits & Adv.(Net)	10766620	11430108	13312030	14512945
9	Suspense & Misc.(Net)	6245328	7172480	12158100	8336501
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	1342	1573	800	800
12	Remittances (Net)	581027	561849	643704	643704
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>882997</b>	<b>1171877</b>	<b>1880091</b>	<b>1840721</b>
1	Total Capital Outlay	525062	711925	1170176	1405591
(a)	Developmental	509583	691538	1137345	1355909
(b)	Non-Developmental	15479	20387	32831	49682
2	Discharge of Internal Debt	286342	302215	423861	363628
3	Repayment of Loans to the Centre	45382	46827	46868	49601
4	Loans & Adv. by State Governments	26211	110910	239186	18901
5	Appropriation to Contingency	-	-	-	3000

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>23.Sikkim</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>409057</b>	<b>530198</b>	<b>504757</b>	<b>586994</b>
1	Internal Debt	9496	8689	23226	37346
2	Loans and Advances from the centre	7	55	1450	1450
3	Recovery of Loans & Adv.	79	2	80	78
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	10	8	-
6	Small Savings,Provident Funds, etc.(Net)	16267	19535	20951	20419
7	Reserve Funds(Net)	5956	35475	7008	16139
8	Deposits & Adv.(Net)	5143	5570	5725	6725
9	Suspense & Misc.(Net)	304600	353430	378800	401630
10	Appropriation to Contingency fund	-	4225	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	67509	103207	67509	103207
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>53005</b>	<b>71359</b>	<b>157741</b>	<b>140221</b>
1	Total Capital Outlay	45107	61576	149925	131502
(a)	Developmental	39440	59047	131016	111095
(b)	Non-Developmental	5667	2529	18909	20407
2	Discharge of Internal Debt	5603	4530	6231	6607
3	Repayment of Loans to the Centre	1720	336	1045	1072
4	Loans & Adv. by State Governments	575	4917	540	1040
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>24.Tamil Nadu</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>40274971</b>	<b>32832203</b>	<b>30831366</b>	<b>31458818</b>
1	Internal Debt	1304547	1560023	2032177	2757036
2	Loans and Advances from the centre	144700	117974	140661	152954
3	Recovery of Loans & Adv.	77025	318063	388798	33933
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	2956	-	-
6	Small Savings,Provident Funds, etc.(Net)	504986	555532	608566	609635
7	Reserve Funds(Net)	233558	383384	388356	508188
8	Deposits & Adv.(Net)	2219442	2532172	2826667	2765814
9	Suspense & Misc.(Net)	35381127	26949676	24049536	24234652
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	409586	412423	396605	396606
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>1789041</b>	<b>2564870</b>	<b>3028189</b>	<b>3189939</b>
1	Total Capital Outlay	1243627	1633565	1916542	2250514
(a)	Developmental	1169462	1606158	1764669	1977377
(b)	Non-Developmental	74165	27407	151873	273137
2	Discharge of Internal Debt	279154	324501	549275	733443
3	Repayment of Loans to the Centre	41069	58489	56032	62300
4	Loans & Adv. by State Governments	225191	548315	506340	143682
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>25.Tripura</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>1383918</b>	<b>2479613</b>	<b>1810156</b>	<b>1981145</b>
1	Internal Debt	55255	41182	81900	83000
2	Loans and Advances from the centre	336	608	-	-
3	Recovery of Loans & Adv.	96	189	200	200
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	60927	64505	70955	77049
7	Reserve Funds(Net)	7837	10645	11458	12482
8	Deposits & Adv.(Net)	17683	20208	20900	21200
9	Suspense & Misc.(Net)	1148578	2235025	1566739	1723410
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	93206	107251	58004	63804
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>126499</b>	<b>162867</b>	<b>250610</b>	<b>265109</b>
1	Total Capital Outlay	105834	139726	216347	225427
(a)	Developmental	93197	122053	187160	126131
(b)	Non-Developmental	12637	17673	29187	99296
2	Discharge of Internal Debt	17377	17263	29258	32586
3	Repayment of Loans to the Centre	3192	4489	3107	5196
4	Loans & Adv. by State Governments	96	1389	1898	1900
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>26.Uttaranchal</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>6025017</b>	<b>3147609</b>	<b>1868640</b>	<b>2067692</b>
1	Internal Debt	304522	319738	471600	525000
2	Loans and Advances from the centre	4294	4640	5000	5000
3	Recovery of Loans & Adv.	8487	9057	36810	68459
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	58162	12613	9000	9000
6	Small Savings, Provident Funds, etc.(Net)	137266	127245	101768	111543
7	Reserve Funds(Net)	15315	65019	18210	16229
8	Deposits & Adv.(Net)	246370	233092	248635	266746
9	Suspense & Misc.(Net)	4871081	2031239	706007	806005
10	Appropriation to Contingency fund	-	40000	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	379520	304966	271610	259710
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>238889</b>	<b>448820</b>	<b>721566</b>	<b>537564</b>
1	Total Capital Outlay	185484	231731	454727	487419
(a)	Developmental	175013	223985	432596	472019
(b)	Non-Developmental	10471	7746	22131	15400
2	Discharge of Internal Debt	44776	189779	226240	21240
3	Repayment of Loans to the Centre	2661	2626	3473	4039
4	Loans & Adv. by State Governments	5968	24684	37126	24866
5	Appropriation to Contingency	-	-	-	-

**Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE**

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>27.Uttar Pradesh</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>56334686</b>	<b>66406768</b>	<b>29474109</b>	<b>32642379</b>
1	Internal Debt	2103071	1933667	1572088	3671978
2	Loans and Advances from the centre	36336	31564	50000	50000
3	Recovery of Loans & Adv.	48517	13317	55861	95183
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	3988	45087	-
6	Small Savings,Provident Funds, etc.(Net)	985702	953926	1014875	1150967
7	Reserve Funds(Net)	857684	1025512	1003393	1315120
8	Deposits & Adv.(Net)	1556043	1055086	1583210	1645610
9	Suspense & Misc.(Net)	48972538	59519134	23813595	24367521
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	1774795	1870574	336000	346000
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>2691022</b>	<b>3083715</b>	<b>3613593</b>	<b>5330899</b>
1	Total Capital Outlay	2027280	2157396	2614720	3276740
(a)	Developmental	1927074	2043034	2423272	2885185
(b)	Non-Developmental	100206	114362	191448	391555
2	Discharge of Internal Debt	436883	697302	751449	1727497
3	Repayment of Loans to the Centre	130037	131459	130651	131289
4	Loans & Adv. by State Governments	96822	97558	116773	195373
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>28. West Bengal</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>24486464</b>	<b>27774472</b>	<b>24329251</b>	<b>25473947</b>
1	Internal Debt	4282274	4471731	4332820	4766670
2	Loans and Advances from the centre	29589	44284	158674	117884
3	Recovery of Loans & Adv.	37248	7817	14830	16127
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	270	3	53	-
6	Small Savings, Provident Funds, etc.(Net)	238499	271501	285700	313500
7	Reserve Funds(Net)	211963	225070	90610	213099
8	Deposits & Adv.(Net)	2344362	3564076	3574354	4265112
9	Suspense & Misc.(Net)	16815235	18636312	15319143	15227588
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	527024	553678	553067	553967
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>842398</b>	<b>3111600</b>	<b>3513720</b>	<b>3891386</b>
1	Total Capital Outlay	222577	276374	643543	931858
(a)	Developmental	211889	264148	609415	892502
(b)	Non-Developmental	10688	12226	34128	39356
2	Discharge of Internal Debt	601568	2737098	2675733	2814133
3	Repayment of Loans to the Centre	-22521	53331	62831	68549
4	Loans & Adv. by State Governments	40774	44797	131613	76846
5	Appropriation to Contingency	-	-	-	-

Table 3.5 CAPITAL RECEIPT AND EXPENDITURE OF STATE

(Rs. in Lakhs)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>29.Delhi</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	-	-	-	-
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>B.</b>	<b>Total Disbursements (1 to 5)</b>	-	-	-	-
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)

S.No.	ITEMS	2010-11(A)	2011-12(A)	2012-13(RE)	2013-14(BE)
0	1	2	3	4	5
	<b>30.All States</b>				
<b>A.</b>	<b>Total Receipts(1 to 12)</b>	<b>399161519</b>	<b>410582997</b>	<b>356155961</b>	<b>348266109</b>
1	Internal Debt	20570265	22130089	27980652	36442148
2	Loans and Advances from the centre	947784	990211	1570558	1945973
3	Recovery of Loans & Adv.	499466	1715734	1152750	668637
4	Inter-State Settlement (Net)	424	8027	2	3
5	Contingency Fund(Net)	275820	150927	218482	144600
6	Small Savings,Provident Funds, etc.(Net)	7104895	8210590	8421672	9127102
7	Reserve Funds(Net)	3024562	3819392	3423847	3989608
8	Deposits & Adv.(Net)	34056554	38002696	40733247	44152411
9	Suspense & Misc.(Net)	312067391	317299140	261549129	240516350
10	Appropriation to Contingency fund	26	140000	225000	-
11	Other Capital Receipts	124127	66510	14120	24250
12	Remittances (Net)	20490629	18049681	10866502	11255027
<b>B.</b>	<b>Total Disbursements (1 to 5)</b>	<b>22643320</b>	<b>31572095</b>	<b>39348454</b>	<b>46063905</b>
1	Total Capital Outlay	15193159	17124512	23161566	27081547
(a)	Developmental	14525449	16382092	21550227	24725948
(b)	Non-Developmental	667710	742420	1611339	2355599
2	Discharge of Internal Debt	4691908	9536252	11767832	15110752
3	Repayment of Loans to the Centre	876645	972217	884239	952613
4	Loans & Adv. by State Governments	1881608	3889114	3309817	2888993
5	Appropriation to Contingency	-	50000	225000	30000

Source: State Finances A study of Budget of 2013-14  
A Report of Reserve Bank of India.

## **Chapter-4**

### **Income & Expenditure of Zila Parishads & Improvement Trusts (Local Bodies)**

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

- The total income of Zila Parishads was Rs. 4994.53 lakh during 2012-13 and Rs. 4962.04 lakh during 2013-14.
- The total expenditure of Zila Parishads in Punjab was Rs. 4560.03 lakh during 2012-13 as compared to Rs. 5044.42 lakh during 2013-14.
- Income of improvement trusts for Punjab was Rs. 40881 lakh in 2012-13 and Rs. 36343 lakh in 2013-14 where as the expenditure was Rs. 36997 lakh during 2012-13 and Rs. 42176 lakh during 2013-14.

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

(Rs. in Lakhs)

S.No.	Year	Establishment	Roads	Education	Medical and Health	Vetinary	Other Exp.	Total
0	1	2	3	4	5	6	7	8
1	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)
2	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)
3	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)
4	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)
5	2012-13	3890.46	-	-	143.91	80.11	445.55	4560.03
		(85.32)	-	-	(3.51)	(1.76)	(9.77)	(100.00)
6	2013-14(P)	4315.82	-	1.03	104.03	65.29	558.25	5044.42
		(85.56)	-	(0.02)	(2.06)	(1.29)	(11.07)	(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)

S.No.	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	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)
2	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)
3	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)
4	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)
5	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)
6	2013-14(P)	-	35.68	35.51	394.6	-	760.12	3407.45	328.68	4962.04
		-	(0.72)	(0.72)	(7.95)	-	(15.32)	(68.67)	(6.62)	(100.00)

Note : Figures in brackets are percentage to total

**INCOME AND EXPENDITURE OF LOCAL BODIES**  
**Table No. 4.3 Income and Expenditure of Improvement Trusts in Punjab**

			(Rs.in 000)
<b>S. No.</b>	<b>Year</b>	<b>Income</b>	<b>Expenditure</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
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
10	2013-14	3634288	4217589

## **Chapter-5**

### **Banks and Debt Position of State**

The total number of banks for the working in States as on 31<sup>st</sup> December, 2013 was 10076. Number of Indian Commercial banks was 5413, foreign banks were 8, Co-operative banks were 802 and Post office saving banks was 3853 respectively.

The total number of Schedule Commercial bank offices in Punjab was 5044 as on 31<sup>st</sup> December 2013. The deposits in these banks were to the tune of Rs.219663 crore and credits made by these banks were Rs.169157 crore. The percentage share of Punjab in total bank credit of all states was 3.43%. The share of Maharashtra was (33.24%) followed by Tamil Nadu (11.55%). Credit deposit ratio in Punjab was 77.01. Credit deposit ratio was highest (122.91%) in Tamil Nadu followed by Andhra Pradesh (111.56%).

**Table No.5.1 Banking Development in Punjab**

**AS ON 31ST DECEMBER**

S.No.	Type of Bank	Number of Offices				
		2009	2010	2011	2012	2013
0	1	2	3	4	5	6
1	Indian Commercial Banks	3580	3823	4231	4726	5413
	a) Indian Scheduled Banks	3564	3806	4206	4206	
	b) Indian Non-Scheduled Banks	16	17	25	25	
2	Foreign Banks	7	8	8	8	8
3	Co-operative Banks	805	804	804	804	802
4	Post Office Saving Banks Punjab Circle.	3877	3853	3849	3849	3853
5	All Type of Banks	8269	8488	8892	8892	10076

**Source : Reserve Bank of India**

**Table No.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2013**

S.No.	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
0	1	2	3	4	5	6	7
1	Andhra Pradesh	9199	9	416689	6.25	464843	9.41
2	Arunachal Pradesh	115	10	67813	1.02	16748	0.34
3	Assam	1790	16	77462	1.16	29973	0.61
4	Bihar	5110	18	179391	2.69	52657	1.07
5	Jharkhand	2440	13	112971	1.69	34339	0.70
6	Goa	581	3	43425	0.65	12156	0.25
7	Gujarat	6223	9	390172	5.85	283238	5.74
8	Haryana	3647	7	185116	2.78	142791	2.89
9	Himachal Pradesh	1308	5	49415	0.74	16516	0.33
10	Jammu and Kashmir	1400	8	61178	0.92	24398	0.50
11	Karnataka	8023	7	501813	7.53	353650	7.16
12	Kerala	5464	6	264924	3.97	173380	3.51
13	Chhattisgarh	1930	12	83418	1.25	46485	0.94
14	Madhya Pradesh	5223	14	219110	3.29	123479	2.51
15	Maharashtra	10343	11	1852460	27.78	1641152	33.24
16	Manipur	123	20	4343	0.06	1635	0.03
17	Meghalaya	267	9	13548	0.20	3723	0.08
18	Mizoram	125	8	4379	0.07	1588	0.03
19	Nagaland	131	17	6066	0.09	1937	0.04
20	Odisha	3666	11	158976	2.39	69138	1.40
21	Punjab	5044	5	219663	3.30	169157	3.43
22	Rajasthan	5501	12	187518	2.81	160326	3.25
23	Sikkim	56	6	2589	0.04	958	0.02
24	Tamil Nadu	8374	3	463779	6.96	570045	11.55
25	Tripura	315	11	12654	0.19	4045	0.08
26	Uttaranchal	1632	6	71446	1.07	23925	0.49
27	Uttar Pradesh	13562	15	551527	8.27	236140	4.78
28	West Bengal	6486	13	465741	6.98	277695	5.62

**Table No.5.3 State -wise percentage of credit to deposits of scheduled commercial bank Dec.2012 and Dec.2013** (Rs. in Crores)

S.No.	State	Last Friday of (As on Dec.2012)			Last Friday of (As on Dec.2013)		
		Deposits in crores	Credit in crores	% age of credit to deposits	Deposits in crores	Credit in crores	% age of credit to deposits
0	1	2	3	4	5	6	7
1	Andhra Pradesh	364709	410579	112.58	416689	464883	111.57
2	Arunachal Pradesh	5776	1437	24.88	64813	16748	25.84
3	Assam	69354	26308	37.93	77462	29973	38.69
4	Bihar	151777	43076	28.38	179391	52657	29.35
5	Jharkhand	97497	30728	31.52	112971	34339	30.40
6	Goa	38698	10056	25.99	43425	12156	27.99
7	Gujarat	333989	233917	70.04	390172	283238	72.59
8	Haryana	160363	118981	74.19	185116	142791	77.14
9	Himachal Pradesh	42134	14454	34.30	49415	16516	33.42
10	Jammu and Kashmir	54033	19858	36.75	61178	24398	39.88
11	Karnataka	436516	303980	69.64	501813	353650	70.47
12	Kerala	220823	159333	72.15	264924	173380	65.45
13	Chhatisgarh	74034	37796	51.05	83418	46485	55.73
14	Madhya Pradesh	183023	103114	56.34	219110	123979	56.58
15	Maharashtra	1575576	1436453	91.17	1852460	1641152	88.59
16	Manipur	3572	1314	36.79	4343	1635	37.65
17	Meghalaya	12799	3027	23.65	13548	3723	27.48
18	Mizoram	3600	1389	38.58	4379	1588	36.26
19	Nagaland	5419	1677	30.95	6066	1937	31.93
20	Odisha	135324	61739	45.62	158976	69138	43.49
21	Punjab	190376	150300	78.95	219663	169157	77.01
22	Rajasthan	163960	148296	90.45	187518	160326	85.50
23	Sikkim	4542	1309	28.82	2589	958	37.00
24	Tamil Nadu	407893	506650	124.21	463779	570045	122.91
25	Tripura	11323	3462	30.57	12654	4045	31.97
26	Uttar Pradesh	61274	21306	34.77	551527	236140	42.82
27	Uttaranchal	474964	201447	42.41	71446	23925	33.49
28	West Bengal	405489	248736	61.34	465741	277695	59.62

**Table No.5.4 State-wise net small Savings Collections**

S.No.	Name of States	Net amount (including P.P.F) collected through post offices			
		2000-2001	2011-2012	2012-2013	2013-2014
0	1	2	3	4	5
1	Andhra Pradesh	1809.68	-1204.60	-1376.15	-958.10
2	Assam	513.74	-34.18	439.19	707.04
3	Arunachal Pradesh	15.32	463.97	21.43	43.55
4	Bihar	2210.29	-1064.66	828.60	1668.49
5	Jharkhand	-	3.66	-77.88	194.94
6	Gujarat	4281.25	-625.72	-1304.82	365.84
7	Goa	102.47	707.57	-66.53	-3.44
8	Haryana	978.18	67.05	-142.63	437.69
9	Himachal Pradesh	235.79	-2717.25	666.75	852.73
10	Jammu and Kashmir	300.34	637.07	260.77	384.63
11	Karnataka	1570.96	-2130.06	-698.54	237.67
12	Kerala	491.71	-2655.12	161.89	220.49
13	Madhya Pradesh	993.28	-53.58	1203.23	1617.24
14	Chhattisgarh	363.68	-35.21	77.73	278.69
15	Maharashtra	4100.36	76.83	-1643.14	-46.14
16	Manipur	25.47	-3.57	-8.99	-4.65
17	Meghalaya	33.07	0.55	61.80	59.03
18	Mizoram	15.48	-62.04	-11.41	5.39
19	Nagaland	8.66	-125.45	-3.57	-4.51
20	Odisha	545.18	816.70	408.89	1007.70
21	Punjab	2181.06	214.02	295.97	1013.49
22	Rajasthan	2609.22	-456.48	-833.15	-35.86
23	Sikkim	12.70	-5.78	7.78	12.10
24	Tamil Nadu	1600.22	-1735.41	-1191.95	-446.01
25	Tripura	138.27	16.85	16.87	111.73
26	Uttar Pradesh	4042.99	-1968.71	1791.99	3487.74
27	Uttaranchal	462.60	-105.52	470.03	743.64
28	West Bengal	6181.67	-51.88	125.70	2399.22

## Small Saving

(Rs. in Thousand)

Table No.5.5 Small Savings Schemes in Punjab

S.No.	Name of Scheme	1980-81	1990-91	2000-01	2011-12	2012-13	2013-14
0	1	2	3	4	5	6	7
<b>10</b>	<b>Monthly Income Scheme</b>						
	i) Gross Receipts	0	254701	6000462	9747599	6738808	6346395
	ii) Encashment	0	25423	1154807	17305874	9030907	7096133
	iii) Net Receipts	0	229278	4845655	-7558275	-2292099	-749738
<b>11</b>	<b>N.S.S.</b>						
	i) Gross Receipts	0	637626	79027	76620	13602	118033
	ii) Encashment	0	6310	184408	153790	118714	114828
	iii) Net Receipts	0	631316	(-)105381	-77170	-105112	3205
<b>12</b>	<b>N.S.S (1992)</b>						
	i) Gross Receipts	0	0	8938	27013	124	63462
	ii) Encashment	0	0	12979	77437	1192	3320
	iii) Net Receipts	0	0	(-)4041	-50424	-1068	60142
<b>13</b>	<b>Kisan Vikas Patra</b>						
	i) Gross Receipts	-	1850411	15414010	2525226	28	5467
	ii) Encashment	-	10614	6199690	6318578	12666220	10063800
	iii) Net Receipts	-	1339797	9214320	-3793352	-12666192	-10058333
<b>14</b>	<b>National Saving</b>						
	i) Gross Receipts	147280	574290	4254686	4097135	7646238	7506063
	ii) Encashment	23927	2377	1002650	4004813	3856357	2665495
	iii) Net Receipts	121353	571913	3255036	92322	3789881	4840568
<b>15</b>	<b>Deposit Scheme relating to Govt. Employees</b>						
	i) Gross Receipts	-	-	-	-	-	1243780
	ii) Encashments	-	-	-	-	-	-80602
	iii) Net Receipts	-	-	-	-	-	1324382
<b>16</b>	<b>Time Deposits 1-2-3-5</b>						
	i) Gross Receipts	-	-	-	16670052	21579722	-
	ii) Encashments	-	-	-	19557024	17109662	-
	iii) Net Receipts	-	-	-	-2886972	4470060	-
<b>17</b>	<b>5 year cumulative time Deposits</b>						
	i) Gross Receipts	-	-	-	-	-	27112139
	ii) Encashment	-	-	-	-	-	21233863
	iii) Net Receipts	-	-	-	-	-	5878276
<b>18</b>	<b>Sr. Citizens Saving Schemes</b>						
	i) Gross Receipts	-	-	-	1449741	699787	666495
	ii) Encashment	-	-	-	2972656	1755836	1561974
	iii) Net Receipts	-	-	-	-1522915	-1056049	-8955479
<b>19</b>	<b>MGNREGA</b>						
	i) Gross Receipts	-	-	-	-	195043	176951
	ii) Encashment	-	-	-	-	266209	218812
	iii) Net Receipts	-	-	-	-	-71166	-41861

S.No.	Name of Scheme	1980-81	1990-91	2000-01	2011-12	2012-13	2013-14
0	1	2	3	4	5	6	7
<b>1</b>	<b>Post of Saving Bank Deposits</b>						
	i) Gross Receipts	731523	1480735	4827438	41080900	42652929	45954044
	ii) Encashment	580800	1287433	4442172	39765257	41339572	43661177
	iii) Net Receipts	150723	193302	385266	1315643	1313357	2292867
<b>2</b>	<b>10 Year Cumulative Time Deposits</b>						
	i) Gross Receipts	32341	16538	0.03	-	-	-
	ii) Encashment	15407	45162	0.00	-	-	-
	iii) Net Receipts	16394	-28624	0.03	-	-	-
<b>3</b>	<b>Five Year Post office Deposits</b>						
	i) Gross Receipts	39936	411506	3598705	12343737	12958424	13800504
	ii) Encashment	20745	272129	1136457	11558622	10818477	11303045
	iii) Net Receipts	19191	139377	1862248	785115	2139947	2497459
<b>4</b>	<b>Post office time Deposits</b>						
	i) Gross Receipts	200132	209926	4095167	-	-	-
	ii) Encashment	98279	227517	2308017	-	-	-
	iii) Net Receipts	101853	-17591	1787150	-	-	-
<b>5</b>	<b>National Saving Certificates II to V issue</b>						
	i) Gross Receipts	147280	0	0	-188240	-	-
	ii) Encashment	23927	292	0	-2	60	23
	iii) Net Receipts	123353	-292	0	-188238	-60	-23
<b>6</b>	<b>National Savings Certificates VI to VII issue</b>						
	i) Gross Receipts	0	0	0	5331	-	-
	ii) Encashment	0	104299	0	12794	25156	63521
	iii) Net Receipts	0	-104299	0	-7463	-25156	-63521
<b>7</b>	<b>Public Provident Fund</b>						
	i) Gross Receipts	260	482014	4913417	5591596	3617381	7842982
	ii) Encashment	3	2780	892570	1769769	1767179	2147453
	iii) Net Receipts	257	449234	4020847	3821817	1850202	5695529
<b>8</b>	<b>N.S.C &amp; Old Certificates</b>						
	i) Gross Receipts	0	0	0	2909	-	-
	ii) Encashment	10243	956802	19965	1570	2	-
	iii) Net Receipts	-10243	-956802	-19965	1339	-2	-
<b>9</b>	<b>Indra Vikas Patra</b>						
	i) Gross Receipts	0	771416	2875	-81595	-	-
	ii) Encashment	0	0	(-)111921	-811	776	2115
	iii) Net Receipts	0	771416	-1116346	-80784	-776	-2115