

**GOVERNMENT OF
PUNJAB**

**STATE FINANCES:
A COMPARISON
2011 - 2012**

**ECONOMIC ADVISER
TO
GOVERNMENT PUNJAB
CHANDIGARH**

PREFACE

Budget related basic statistics have an important role in policy decisions. The present brochure "State Finances: A Comparison 2011-12" presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the states in India. In this brochure an attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2008-09 and 2009-10(Accounts), 2010-11(Revised Estimates) and 2011-12(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 2011-12".

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Chapter-1

Budgetary Statistics of the State Government

1. Revenue Receipts:

- The Receipts of Revenue Account which were Rs.20712.79 crore in 2008-09(A) increased to Rs.22156.38 crore in 2009-10(A) showing an increase of 6.97%.
- Out of the total Receipts of the Revenue Account, Tax & Non Tax Revenue constitutes a dominant proportion of the budget which was 81.76% in 2008-09(A) and 79.85% in 2009-10(A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants were 18.24% and 20.15% during 2008-09 and 2009-10(A).

2. Revenue Expenditure:

- Expenditure on Revenue Account was Rs.24568.99 crore during 2008-09(A) and Rs.27407.94 crore during 2009-10(A), thus showing an increase of 11.56%.
- The maximum share of the Revenue Expenditure was on Pension and Miscellaneous General Services 25.85% followed by Interest Payments and Servicing of Debt 19.95%. 12.48% of expenditure was incurred on Education Sports & Arts during the year 2008-09(A).

3. Capital Receipts:

- Capital Account Receipts, which play a vital role in creating Capital Assets in the State, stand at Rs.6392.50 crore in 2008-09(A) which increased to Rs.7472.63 crore in 2009-10(A) showing an increase of 16.90%.

- Net loans from the centre were Rs.104.59 crore in 2008-09(A) and (-)102.58 in 2009-10(A).

4. Capital expenditure:

- The Capital Expenditure during 2008-09(A) was Rs.2913.00 crore. This was Rs.2195.25 crore for the year 2009-10(A) showing a decrease of (-)24.63% over the previous year.

The maximum share of Capital Expenditure goes to Capital Account of Economic Services which was 52.39% in 2008-09(A) and 61.10% in 2009-10(A).

5. Overall Budgetary Position:

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

- The deficit of Revenue Account increased from Rs.(-)3856.20 crore in 2008-09(A) to Rs.(-)5251.36 crore in 2009-10(A).
- The Capital Account surplus was Rs.3479.50 crore during 2008-09(A) and Rs.5277.35 crore during 2009-10(A).
- The overall budgetary position shows the surplus of Rs.(-)376.70 crore during 2008-09(A) and Rs.25.99 crore during 2009-10(A).

6. Net Transfer of resources:

Resources from the centre to the State are transferred in the form of (a) share of central taxes and duties (b) plan and non-plan grants and (c) plan & non plan loans. The net flow of resources from the centre to the State was of the order of Rs 3628.18 crore during 2008-09 (A) and Rs.4137.19 crore during 2009-10 (A).

Table No. 1.1 State Budget- Receipts on Revenue Account

(Rs. in Crores)

Source	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5
I.Share of Central Taxes(i+ii)	2084.01	2144.10	3207.66	3665.03
i) Income Tax	429.09	491.53	594.75	728.30
ii) Union Excise Duty*	1654.92	1652.57	2612.91	2936.73
II.State Taxes(a+b)	11150.19	12039.48	17395.74	20407.70
a) Direct Taxes(Land Revenue)	15.44	15.31	17.00	19.00
b) Indirect Taxes (1 to 8)	11134.75	12024.17	17378.74	20388.70
1.State Excise Duty	1809.95	2100.92	2640.00	3250.00
2.Sales Tax	6435.63	7577.49	10000.00	11800.00
i)Central Sales Tax	269.21	7577.49	10000.00	11800.00
ii)General Sales Tax	6166.42	-	-	-
3.Stamps	1375.70	1254.09	2500.00	2900.00
4.Registration Fee	354.59	296.85	-	-
5.Tax on Vehicles	524.09	554.74	700.00	800.00
6.Electricity Duty	631.33	230.13	1519.78	1400.00
7.Entertainment Tax	0.81	1.20	18.96	238.70
8.Other Taxes and Duties Commodities and Services	2.65	8.75	-	-
III. Non-Taxes Revenue (1to6)	5783.91	5652.70	6567.72	3126.25
1.Interest Receipts	181.98	164.69	412.40	176.62
2.Dividends and Profits	0.78	0.91	7.05	0.96
3.General Services	4750.14	4889.49	5123.19	1867.63
4.Social Services	257.42	223.39	276.80	287.67
5.Economic Services	593.59	374.22	748.28	793.37
6.Other Fiscal Services	0.00	0.00	0.00	0.00
IV) Grants from the Centre (1to 4)	1694.68	2320.30	3303.98	4327.78
1.Non-Plan Grants	491.79	390.31	634.42	656.37
2.For State Plan Scheme	629.45	1279.25	1612.94	1948.55
3.For Central Plan Scheme	29.28	38.20	333.41	253.92
4.For Centrally Sponsored Schemes	544.16	612.54	723.21	1468.94
(V) Additional Resource Mobilization	0.00	0.00	0.00	500.00
Total Receipts(I to V) on Revenue Account	20712.79	22156.58	30475.10	32026.76

* 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	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5
I.General Service (1 to 5)	14032.14	15525.28	17465.85	17023.76
1.Organs of State	232.12	274.27	373.00	438.48
2.Fiscal Services	208.40	235.37	396.40	449.60
3.Interest Payment and servicing of Debt.	4901.68	5010.99	5498.90	6530.00
4.Administrative Services	2338.81	2651.85	3338.54	4723.75
5.Pension and Miscellaneous General Services	6351.13	7352.80	7859.01	4881.93
II. Social Service (1 to 8)	5482.68	6217.13	8600.01	9867.66
1.Education, sports, Art and culture	3065.30	3645.24	4785.41	5168.22
2.Health and Family Welfare	829.23	980.66	1325.64	1686.69
3.Water Supply,Sanitation House and Urban Development	282.62	318.34	330.82	459.48
4.Information and Broadcasting	25.90	20.38	27.34	38.11
5.Welfare of Schedule Caste, Scheduled Tribes and other Backward classes	161.65	112.98	332.20	475.17
6.Labour and Labour Welfare	74.35	91.05	121.91	181.52
7.Social Walfare and Nutrition	1032.13	1035.32	1659.54	1835.99
8.Others	11.50	13.16	17.15	22.48
III. Economic Services(1 to9)	4744.48	5218.62	6795.03	7040.73
1.Agriculture and Allied Activities	748.90	736.29	1152.55	1245.87
2.Rural Development	74.49	102.41	137.51	168.20
3.Special Area Programme	0.00	0.00	0.00	0.00
4.Irrigation and Flood Control	613.27	768.66	963.14	1186.31
5.Energy	2602.28	2874.67	3376.34	3021.21
6.Industry and Minerals	132.62	34.54	108.97	174.17
7.Transport	326.41	459.88	508.84	614.13
8.Science,Technology and Environment	1.99	2.21	6.38	18.00
9.General Economic Services	244.52	239.96	541.30	612.84
IV.Grants -in-Aid and Contribution	309.69	446.91	1319.39	1473.60
Total Expenditure on Revenue	24568.99	27407.94	34180.28	35405.75

Source:- Punjab Budget Documents

Table No. 1.3 State Budget- Receipts on Capital Account

(Rs. in Crores)

Head	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5
I.Market Loan(net)	4645.42	4361.07	4529.04	5769.38
II.Small Saving Loan from the Centre	-213.23	1454.25	1072.60	-736.25
III.Provident Funds(net)*	720.34	848.81	1562.84	2600.00
IV.Recoveries of Loans and Advances	78.75	1276.52	614.20	80.35
V.Loan from the Centre (a-b)	104.59	-102.57	-57.87	161.00
a)Gross Loan (1 to 5)	277.72	71.40	181.50	346.04
1.Non Plan**	0.00	3.00	0.00	0.00
2.State Plan Schemes	277.72	68.40	181.50	346.04
3.Central Plan Schemes	0.00	0.00	0.00	0.00
4.Centrally sponsored schemes	0.00	0.00	0.00	0.00
5.Ways and Means of Advances	0.00	0.00	0.00	0.00
b)Repayments	173.13	173.97	239.37	185.04
VI.Loan from S.B.I and other Banks (net)	-531.41	-578.38	-629.50	684.95
VII.Financial Institutions (net)***	138.37	-334.85	-363.69	-442.54
VIII.Reserve Fund(net)	358.80	208.36	86.80	293.57
IX.Deposits and advances(Net)	644.98	263.68	0.03	0.03
X.Suspense and Miscellaneous(net)	456.68	36.36	1002.89	515.21
XI.Remittances and inter state sett	-10.79	39.38	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)	0.00	0.00	0.00	0.00
Total Receipts on Capital Account	6392.50	7472.63	7817.34	8925.70

*: State Provident fund and general insurance fund

**:. Excluding Small Saving Loan from the Centre

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

Source:Punjab Budget Documents

Table No. 1.4 State Budget- Expenditure on Capital Account

(Rs. in Crores)

Heads	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5
I.Capital Outlay (1 to 3)	2857.93	2166.41	4029.43	5418.35
1.Capital Account of General Services	186.91	125.70	351.86	244.15
2.Capital Account of Social Services	1144.84	699.23	1712.20	2535.68
3.Capital Account of Economic services (I to ix)	1526.18	1341.48	1965.37	2638.52
i)Agriculture and Allied Activities	21.40	2.62	43.81	27.11
ii)Rural Development	152.20	93.11	470.65	535.66
iii)Other Special Programme	0.00	0.00	0.00	0.00
iv)Irrigation and Flood Control	542.76	567.44	724.25	1141.94
v)Energy	142.52	23.93	117.12	-
vi)Industry and Minerals	20.03	0.25	28.53	71.03
vii)Transport	507.23	558.25	511.02	666.65
viii) Science,Technology and Environment	10.06	-	0.07	12.36
ix)General Economic Services	129.98	95.88	69.92	183.77
II. Loans and Advances (i+ii)	55.07	28.84	68.27	84.35
i)Power Projects	0.00	0.00	0.00	0.00
ii)Other	55.07	28.84	68.27	84.35
Total Expenditure on Capital Account (I+II)	2913.00	2195.25	4097.70	5502.70

Source:- Punjab Budget Documents

Table No. 1.5 State Budget- Overall Budgetary Position

(Rs. in Crores)

Heads	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4
I.Revenue Account				
1.Receipts	20712.79	22156.58	30475.10	32026.76
2.Expenditure	24568.99	27407.94	34180.28	35405.75
Balance(1-2)	-3856.20	-5251.36	-3705.18	-3378.99
1.Receipts	6392.50	7472.63	7817.34	8925.70
2.Expenditure	2913.00	2195.28	4097.70	5502.70
3.Balance(1-2)	3479.50	5277.35	3719.64	3423.00
over all Balance				
Increase or Decrease in Cash Balance	(-)376.70	25.99	14.46	44.01
1.Opening Balance	75.52	-301.18	-275.19	-260.73
2.Closing Balance	(-)301.18	-275.19	-260.73	-216.72

Source:- Punjab Budget Documents

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

(Rs. in Crores)

Heads	2008-09(A)	2009-10(RE)	2010-11(BE)	2011-12(BE)
0	1	2	3	4
I.Share of Central Taxes & Duties(1+2)	2084.01	2144.10	3207.66	3665.03
1.Taxes on Income	429.09	491.53	594.75	728.30
2.Union Excise Duties	1654.92	1652.57	2612.91	2936.73
II. Grants(1 to 4)	1694.68	2320.30	3303.98	4327.78
1.Non-Plan Grants	491.79	390.31	634.42	656.37
2.State Plan Schemes	629.45	1279.25	1612.94	1948.55
3.Central Plan Schemes	29.28	38.20	333.41	253.92
4.Centrally sponsored Schemes	544.16	612.54	723.21	1468.94
III.Loans Net a-(b+c)	-150.51	-327.21	-266.37	-28.75
a)Gross Loan (1 to 5)	277.72	71.40	181.50	346.04
1.Non-Plan	0.00	3.00	0.00	0.00
2.State Plan Schemes	277.72	68.40	181.50	346.04
3.Central Plan Schemes	0.00	0.00	0.00	0.00
4.Centrally sponsored Schemes	0.00	0.00	0.00	0.00
5.Ways and Means of Advances	0.00	0.00	0.00	0.00
b)Repayment of Loans	173.13	173.97	239.37	185.04
c)Interest Payments	255.10	224.64	208.50	189.75
Total transfer of Resources (Net) (I to III)	3628.18	4137.19	6245.27	7964.06

Source: Punjab Budget Documents

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

(Rs. in Crores)

Item	2008-09(A)	2009-10(A)	2010-11(RE)
0	1	2	3
1.Revenue from State Taxes	11150.19	12939.48	17395.74
2.Gross State Domestic Product at current Prices	174039.13(P)	198392.56(R)	224974.82(P)
Percentage of state taxes to GSDP	6.41	6.52	7.73

(a)Accounts
(R)Revised
(P)Privisional
((Q)Quick

Source: Punjab Budget Documents

Chapter-2

Tax Revenue of State Government

This chapter deals with Direct, Indirect & Total Taxes of all the States.

Main highlights of this Chapter are:

- The per capita of total taxes of Punjab was Rs. 4692.44 in 2008-09(A) which increased to Rs.4937.78 in 2009-10(A).
- Per capita of direct taxes in Punjab was Rs.5.47 in 2008-09(A) and Rs.5.32 in 2009-10(A) whereas the per capita of Haryana and Himachal Pradesh for the direct taxes was Rs.3.33 and 29.38 during 2008-09(A) and Rs.3.57 and 20.73 during 2009-10(A).
- Per capita of indirect taxes in Punjab was Rs.4686.97 in 2008-09(A) and Rs.4932.46 in 2009-10(A). While the Per capita of Haryana and Himachal Pradesh for indirect taxes were Rs.5186.90 and Rs.4432.46 in 2008-09(A) and Rs.567.18 & Rs.4879.13 in 2009-10(A).

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

(Rs. in Lakhs)

Sr.No.	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12 (BE)
0	1	2	3	4	5
1	<u>Andhra Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	37446	43036	54000	64800
	2.Estate Duty	-	-	-	-
	3.Land Revenue	13035	22156	14500	14600
	4.Urban Immovable Property tax	8005	6249	9200	9660
	5.Agricultural Income Tax	-	-	-	-
	Total	58486	71441	77700	89060
2	<u>Arunachal Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	490	446	550	605
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	490	446	550	605
3	<u>Assam</u>				
	1.Taxes on Professions Trades callings and Employment	13773	15015	16058	16600
	2.Estate Duty	-	-	-	-
	3.Land Revenue	11336	11691	13160	14162
	4.Urban ImmovableProperty tax	-	-	-	-
	5.Agricultural Income Tax	1818	7834	10120	10500
	Total	26927	34540	39338	41262
4	<u>Bihar</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	100	100
	2.Estate Duty	-	-	-	-
	3.Land Revenue	10174	12396	11217	12520
	4.Urban ImmovableProperty tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	10174	12396	11317	12620

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

(Rs. in Lakhs)

Sr.No.	Item	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4	5
5	<u>Chhattisgarh</u>				
	1.Taxes on Professions Trades callings and Employment	768	882	990	1230
	2.Estate Duty	-	-	-	-
	3.Land Revenue	35949	15969	17000	20003
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	36717	16851	17990	21233
6	<u>Goa</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	939	1061	972	1215
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	939	1061	972	1215
7	<u>Gujarat</u>				
	1.Taxes on Professions Trades callings and Employment	18584	19687	22724	24996
	2.Estate Duty	-	-	-	-
	3.Land Revenue	54350	116120	150000	180000
	4.Urban Immovable Property tax	10089	12375	12734	14007
	5.Agricultural Income Tax	-	-	-	-
	Total	83023	148182	185458	219003
8	<u>Haryana</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	858	943	1557	1609
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	858	943	1557	1609

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

(Rs. in Lakhs)

Sr.No.	Item	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4	5
9	<u>Himachal Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	2028	1454	157	190
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	2028	1454	157	190
10	<u>Jammu & Kashmir</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	527	579	522	736
	4.Urban Immovable Property tax	4	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	531	579	522	736
11	<u>JharKhand</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	5275	6000	6600	9594
	4.Urban Immovable Property tax	-	-13	-15	-
	5.Agricultural Income Tax	-	-	-	-
	Total	5275	5987	6585	9594
12	<u>Karnataka</u>				
	1.Taxes on Professions Trades callings and Employment	53879	52721	55000	61000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	25565	12788	14332	19003
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	928	870	1000	1000
	Total	80372	66379	70332	81003

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

(Rs. in Lakhs)

Sr.No.	Item	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4	5
13	<u>Kerala</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	4756	5393	15964	16284
	4.Urban Immovable Property tax	6122	6508	8258	9084
	5.Agricultural Income Tax	1197	2773	1208	1449
	Total	12075	14674	25430	26817
14	<u>Madhya Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	18218	21613	22200	24000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	33884	18003	40024	50031
	4.Urban Immovable Property tax	-	12	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	52102	39628	62224	74031
15	<u>Maharashtra</u>				
	1.Taxes on Professions Trades callings and Employment	156122	161235	160814	170000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	54622	71404	119561	149713
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	210744	232639	280375	319713
16	<u>Manipur</u>				
	1.Taxes on Professions Trades callings and Employment	1546	1763	2510	3000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	78	81	92	105
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1624	1844	2602	3105

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

(Rs. in Lakhs)

Sr.No	Item	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4	5
17	<u>Meghalaya</u>				
	1.Taxes on Professions Trades callings and Employment	-647	206	239	278
	2.Estate Duty	-	-	-	-
	3.Land Revenue	50	26	299	323
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	-597	232	538	601
18	<u>Mizoram</u>				
	1.Taxes on Professions Trades callings and Employment	590	793	801	1000
	2.Estate Duty	-	-	-	-
	3.Land Revenue	163	276	280	1064
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	753	1069	1081	2064
19	<u>Nagaland</u>				
	1.Taxes on Professions Trades callings and Employment	1986	2254	2600	2900
	2.Estate Duty	-	-	-	-
	3.Land Revenue	60	63	81	87
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	2046	2317	2681	2987
20	<u>Orissa</u>				
	1.Taxes on Professions Trades callings and Employment	11218	13556	14500	16500
	2.Estate Duty	-	-	-	-
	3.Land Revenue	34879	29217	40532	46500
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	46097	42773	55032	63000

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

(Rs. in Lakhs)

Sr.No.	Item	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4	5
21	<u>Punjab</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1544	1531	1700	1900
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	1544	1531	1700	1900
22	<u>Rajasthan</u>				
	1.Taxes on Professions Trades callings and Employment	-	4	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	16252	14766	18506	19606
	4.Urban Immovable Property tax	22791	13214	23000	30000
	5.Agricultural Income Tax	-	-	-	-
	Total	39043	27984	41506	49606
23	<u>Sikkim</u>				
	1.Taxes on Professions Trades callings and Employment	156	213	200	200
	2.Estate Duty	-	-	-	-
	3.Land Revenue	195	271	382	382
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	351	484	582	582
24	<u>Tamil Nadu</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-58
	2.Estate Duty	-	-	-	-
	3.Land Revenue	20773	11666	9503	7082
	4.Urban Immovable Property tax	1179	1201	1201	1261
	5.Agricultural Income Tax	1	-	-	-
	Total	21953	12867	10704	8285

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

(Rs. in Lakhs)

Sr.No.	Item	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
0	1	2	3	4	5
25	<u>Tripura</u>				
	1.Taxes on Professions Trades callings and Employment	2598	2917	3000	3150
	2.Estate Duty	-	-	-	-
	3.Land Revenue	555	554	582	582
	4.Urban Immovable Property tax	3	-	-	-
	5.Agricultural Income Tax	18	1	-	-
	Total	3174	3472	3582	3732
26	<u>UttraKhand</u>				
	1.Taxes on Professions Trades callings and Employment	609	713	800	1200
	2.Estate Duty	-	-	-	-
	3.Land Revenue	1790	880	1173	1348
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	2399	1593	1973	2548
27	<u>Uttar Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	2090	2094	2584	3101
	2.Estate Duty	-	-	-	-
	3.Land Revenue	54928	66314	80966	24587
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	57018	68408	83550	27688
28	<u>West Bengal</u>				
	1.Taxes on Professions Trades callings and Employment	32160	36240	45300	56625
	2.Estate Duty	-	-	-	-
	3.Land Revenue	98378	92892	126049	169437
	4.Urban Immovable Property tax	9	8	10	12
	5.Agricultural Income Tax	351	886	1108	1385
	Total	130898	130026	172467	227459
29	<u>Delhi</u>				
	1.Taxes on Professions Trades callings and Employment	-	-	-	-
	2.Estate Duty	-	-	-	-
	3.Land Revenue	-	-	-	-
	4.Urban Immovable Property tax	-	-	-	-
	5.Agricultural Income Tax	-	-	-	-
	Total	-	-	-	-
30	<u>All States</u>				
	1.Taxes on Professions Trades callings and Employment	351098	374927	404405	450680
	2.Estate Duty	-	-	-	-
	3.Land Revenue	483435	514941	686261	763267
	4.Urban Immovable Property tax	48198	39567	54403	64024
	5.Agricultural Income Tax	4313	12365	13436	14277
	Total	887044	941800	1158505	1292248

Source: State Finances A study of Budget of 2011-12
A Report of Reserve Bank of India.

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	<u>Andhra Pradesh</u>				
	1.Share in Central Taxes	1180150	1214171	1516243	1682603
	2.State Sales Tax	2053230	2216315	2953459	3554200
	3.Central Sales Tax	125519	136208	221830	266200
	4.Sales Tax on Motor Spirit and Lubricants	3	6	40	60
	5.Other receipt	6415	11493	8471	10100
	6.Taxes on Vehicles	180062	199530	277800	343360
	7.Taxes on Goods and passengers	1588	1028	1131	1244
	8.Entertainment Tax	6583	7156	8700	9570
	9.State Excise Duties	575261	584859	791200	901440
	10.Electricity Duties	21854	15926	26400	27720
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	13730	9746	15343	16877
	13.Stamps and Registration fees	293099	263863	360000	424000
	Total	4457494	4660301	6180617	7237374
2	<u>Arunachal Pradesh</u>				
	1.Share in Central Taxes	46211	47542	68637	78400
	2.State Sales Tax	10568	13023	15084	17346
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	776	1307	1500	1700
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	1660	2379	2616	2878
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	125	188	206	227
	Total	59340	64439	88043	100551
3	<u>Assam</u>				
	1.Share in Central Taxes	518989	533953	796861	957277
	2.State Sales Tax	269612	321052	395220	449100
	3.Central Sales Tax	34175	30932	36641	38400
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	7270	1542	-	-
	6.Taxes on Vehicles	14521	17726	22019	27000
	7.Taxes on Goods and passengers	28467	54541	48041	41120
	8.Entertainment Tax	222	263	451	500
	9.State Excise Duties	19868	23919	32313	40000
	10.Electricity Duties	2236	2707	4158	4111
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	605	604	542	600
	13.Stamps and Registration fees	11116	10845	12309	14500
	Total	1025561	1141163	1505029	1738839

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
4	<u>Bihar</u>				
	1.Share in Central Taxes	1769251	1820258	2285287	2696639
	2.State Sales Tax	297728	263705	561269	645800
	3.Central Sales Tax	3705	122780	5000	5000
	4.Sales Tax on Motor Spirit and Lubricants	10	-	-	-
	5.Other receipt	204	-2557	-	-
	6.Taxes on Vehicles	29774	34513	45000	53700
	7.Taxes on Goods and passengers	127941	161316	162376	194000
	8.Entertainment Tax	1366	1803	1375	1400
	9.State Excise Duties	67914	108168	140000	179000
	10.Electricity Duties	6762	6663	9025	6070
	11.Surcharge on Cash Crops and Cess on Sugarcane	1	-	-	-
	12.Other Taxes and Duties	76	390	1056	700
	13.Stamps and Registration fees	71619	99790	121500	160000
	Total	2376351	2616829	3331888	3942309
5	<u>Chhattisgarh</u>				
	1.Share in Central Taxes	425790	438064	517024	620434
	2.State Sales Tax	294367	303115	390400	478768
	3.Central Sales Tax	66416	68100	62000	70000
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	311	1	13	14
	6.Taxes on Vehicles	31378	35188	41000	45000
	7.Taxes on Goods and passengers	42071	69610	61600	70000
	8.Entertainment Tax	582	686	429	429
	9.State Excise Duties	96410	118772	139000	162600
	10.Electricity Duties	41510	41691	55431	60000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	8	-	-
	12.Other Taxes and Duties	51	-	-	-
	13.Stamps and Registration fees	49559	58313	65035	75000
	Total	1048445	1133548	1331932	1582245
6	<u>Goa</u>				
	1.Share in Central Taxes	41544	42742	55657	61225
	2.State Sales Tax	106883	106060	139990	165000
	3.Central Sales Tax	5949	7805	9000	12500
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	332	344	500	500
	6.Taxes on Vehicles	9015	10512	9900	11500
	7.Taxes on Goods and passengers	15745	16073	14701	16201
	8.Entertainment Tax	96	3711	4500	4000
	9.State Excise Duties	8870	10446	13000	14700
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	2	10	-
	12.Other Taxes and Duties	9989	9093	12498	14000
	13.Stamps and Registration fees	11537	11125	13039	14810
	Total	209960	217913	272795	314436

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
7	<u>Gujarat</u>				
	1.Share in Central Taxes	572597	589092	680000	727300
	2.State Sales Tax	1458677	1511600	1778231	2181300
	3.Central Sales Tax	166679	254859	566089	337500
	4.Sales Tax on Motor Spirit and Lubricants	52635	49645	54649	80000
	5.Other receipt	3068	3856	608	1200
	6.Taxes on Vehicles	138166	154264	172500	190000
	7.Taxes on Goods and passengers	16935	691	27500	28000
	8.Entertainment Tax	3411	4728	5461	8050
	9.State Excise Duties	4871	6594	6222	6658
	10.Electricity Duties	236991	264365	290000	320000
	11.Surcharge on Cash Crops and Cess on Sugarcane	5	19	-	-
	12.Other Taxes and Duties	18381	19549	30130	32879
	13.Stamps and Registration fees	172850	255672	349998	500000
	Total	2845266	3114934	3961388	4412887
8	<u>Haryana</u>				
	1.Share in Central Taxes	172462	177447	230139	276511
	2.State Sales Tax	703505	790722	1082268	1232200
	3.Central Sales Tax	111958	109017	147732	177800
	4.Sales Tax on Motor Spirit and Lubricants	-	4	0	0
	5.Other receipt	10	3493	-	-
	6.Taxes on Vehicles	23930	27707	35000	51500
	7.Taxes on Goods and passengers	37029	39145	40000	42500
	8.Entertainment Tax	2440	3555	3650	3795
	9.State Excise Duties	141853	205902	220000	240000
	10.Electricity Duties	10631	11958	14300	15500
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	676	147	700	785
	13.Stamps and Registration fees	132639	129357	190000	235000
	Total	1337133	1498454	1963789	2275591
9	<u>Himachal Pradesh</u>				
	1.Share in Central Taxes	83749	86163	171535	206067
	2.State Sales Tax	108746	126005	177441	212950
	3.Central Sales Tax	13932	19929	17439	22398
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	1953	2806	5561	9079
	6.Taxes on Vehicles	13553	13397	15003	17308
	7.Taxes on Goods and passengers	6239	8874	10205	11736
	8.Entertainment Tax	11	15	26	30
	9.State Excise Duties	43183	50026	57743	70974
	10.Electricity Duties	7883	3908	22000	19000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	16889	19699	22645	26042
	13.Stamps and Registration fees	9833	11340	12447	14276
	Total	305971	342162	512045	609860

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
10	<u>Jammu & Kashmir</u>				
	1.Share in Central Taxes	205300	187983	291075	332800
	2.State Sales Tax	153750	175000	212569	255000
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	31500	38000	447000	47500
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	7766	9270	11310	12320
	7.Taxes on Goods and passengers	29700	31550	35810	38230
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	25000	27000	30700	33300
	10.Electricity Duties	15065	19589	21400	23600
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	20	40
	13.Stamps and Registration fees	6028	6488	7273	7558
	Total	474109	494880	1057157	750348
11	<u>Jharkhand</u>				
	1.Share in Central Taxes	602368	576338	633971	739330
	2.State Sales Tax	306485	350000	377800	490800
	3.Central Sales Tax	65015	70000	72500	98908
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	40060	40000	44000	55600
	7.Taxes on Goods and passengers	9300	6406	6537	3000
	8.Entertainment Tax	-	924	1226	1226
	9.State Excise Duties	35752	50000	52500	70000
	10.Electricity Duties	7400	5249	5356	10000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	1865	-24	-26	-126
	13.Stamps and Registration fees	37261	27494	30250	45000
	Total	1105506	1126387	1224114	1513738
12	<u>Karnataka</u>				
	1.Share in Central Taxes	715377	735998	931009	1041899
	2.State Sales Tax	1357396	1489571	1962000	2323000
	3.Central Sales Tax	104877	93696	92000	94000
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	168116	196160	225000	263000
	7.Taxes on Goods and passengers	108502	129113	144000	151000
	8.Entertainment Tax	15775	11614	11000	13000
	9.State Excise Duties	574957	694632	812500	911500
	10.Electricity Duties	37059	67869	60800	68947
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	24840	46069	77200	73260
	13.Stamps and Registration fees	292672	262757	350035	403000
	Total	3399571	3727479	4665544	5342606

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
13	<u>Kerala</u>				
	1.Share in Central Taxes	427552	439878	490050	617697
	2.State Sales Tax	1091715	1244818	1563670	1922410
	3.Central Sales Tax	42538	29294	16400	16400
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	3460	2977	3520	3980
	6.Taxes on Vehicles	93745	113110	123339	141073
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	17	48	69	85
	9.State Excise Duties	139764	151481	179979	205905
	10.Electricity Duties	5600	2478	2788	2931
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	9804	13980	15350	19336
	13.Stamps and Registration fees	200299	189641	261705	325217
	Total	2014494	2187705	2656870	3255034
14	<u>Madhya Pradesh</u>				
	1.Share in Central Taxes	1076659	1107698	1490422	1702869
	2.State Sales Tax	632322	715383	946000	1094700
	3.Central Sales Tax	51977	56999	74000	88300
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	77256	91901	113000	128500
	7.Taxes on Goods and passengers	133257	133288	157500	181500
	8.Entertainment Tax	1488	344	2400	2690
	9.State Excise Duties	230195	295194	352500	405000
	10.Electricity Duties	34306	214649	110259	137000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	573	1578	100	110
	13.Stamps and Registration fees	147929	178315	220000	200000
	Total	2385962	2795349	3466181	3940669
15	<u>Maharashtra</u>				
	1.Share in Central Taxes	801822	824811	1141937	1371806
	2.State Sales Tax	2783516	3004758	2802468	3144241
	3.Central Sales Tax	271416	250532	344909	392576
	4.Sales Tax on Motor Spirit and Lubricants	537	-	930192	1058744
	5.Other receipt	12583	12311	3931	4439
	6.Taxes on Vehicles	222022	268230	347100	400000
	7.Taxes on Goods and passengers	89195	97660	73857	81243
	8.Entertainment Tax	43696	49160	40000	44000
	9.State Excise Duties	443376	505663	580000	850000
	10.Electricity Duties	239486	328932	468568	440000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	57678	83381	64122	65938
	13.Stamps and Registration fees	828763	1077365	1414027	1567714
	Total	5794090	6502803	8211111	9420701

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
16	<u>Manipur</u>				
	1.Share in Central Taxes	58081	59756	99057	118998
	2.State Sales Tax	14138	16328	20114	24220
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	403	435	643	1565
	7.Taxes on Goods and passengers	80	81	192	105
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	391	470	1036	1211
	10.Electricity Duties	39	1	1	1
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	13	19	22	25
	13.Stamps and Registration fees	318	426	485	1552
	Total	73463	77516	121550	147677
17	<u>Meghalaya</u>				
	1.Share in Central Taxes	59523	61238	85421	107669
	2.State Sales Tax	12375	19614	21581	25335
	3.Central Sales Tax	1076	2296	2991	5500
	4.Sales Tax on Motor Spirit and Lubricants	2746	9815	7836	10970
	5.Other receipt	11240	414	9	16
	6.Taxes on Vehicles	1321	1361	1564	1859
	7.Taxes on Goods and passengers	331	360	460	497
	8.Entertainment Tax	-	23	111	130
	9.State Excise Duties	6979	9029	10019	12442
	10.Electricity Duties	3	5	126	136
	11.Surcharge on Cash Crops and Cess on Sugarcane	747	-	-	-
	12.Other Taxes and Duties	170	87	87	125
	13.Stamps and Registration fees	554	1102	860	1229
	Total	97065	105344	131065	165908
18	<u>Mizoram</u>				
	1.Share in Central Taxes	38339	39453	59078	70973
	2.State Sales Tax	5615	6541	7500	8893
	3.Central Sales Tax	1	1	3	2
	4.Sales Tax on Motor Spirit and Lubricants	2067	1876	2400	4458
	5.Other receipt	16	175	284	170
	6.Taxes on Vehicles	550	671	680	876
	7.Taxes on Goods and passengers	143	139	136	322
	8.Entertainment Tax	28	36	47	51
	9.State Excise Duties	187	210	215	230
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	51	-	-	-
	12.Other Taxes and Duties	-	-	1	1
	13.Stamps and Registration fees	46	39	70	250
	Total	47043	49141	70414	86226

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
19	<u>Nagaland</u>				
	1.Share in Central Taxes	42184	43403	68946	82827
	2.State Sales Tax	11470	13222	15500	18550
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	1414	1673	2560	2786
	7.Taxes on Goods and passengers	234	396	254	274
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	334	314	362	391
	10.Electricity Duties	3	11	3	1
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	1	1
	13.Stamps and Registration fees	101	119	117	126
	Total	55740	59138	87743	104956
20	<u>Orissa</u>				
	1.Share in Central Taxes	827996	851865	1000417	1142899
	2.State Sales Tax	426873	491500	590951	688210
	3.Central Sales Tax	53461	49377	59049	68148
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	52443	61123	71500	84225
	7.Taxes on Goods and passengers	63832	81525	87500	100000
	8.Entertainment Tax	1858	928	1144	1206
	9.State Excise Duties	66007	84905	100000	120000
	10.Electricity Duties	36503	45996	46000	50000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	2881	4113	4672	4795
	13.Stamps and Registration fees	49566	35996	45000	51000
	Total	1581420	1707328	2006233	2310483
21	<u>Punjab</u>				
	1.Share in Central Taxes	208401	214410	320767	366503
	2.State Sales Tax	616642	726431	962700	1139100
	3.Central Sales Tax	26921	31318	37300	40900
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	52409	55474	70000	80000
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	81	120	1896	23870
	9.State Excise Duties	180995	210092	264000	325000
	10.Electricity Duties	63133	23013	151978	140000
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	265	876	-	-
	13.Stamps and Registration fees	173029	155094	250000	290000
	Total	1321876	1416828	2058641	2405373

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

(Rs. in Lakhs)

Sr.No.	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
22	<u>Rajasthan</u>				
	1.Share in Central Taxes	899872	925813	1285562	1544361
	2.State Sales Tax	820690	943629	1139421	1278471
	3.Central Sales Tax	46248	48215	63000	40192
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	23512	24509	27579	30337
	6.Taxes on Vehicles	121356	137287	150000	165000
	7.Taxes on Goods and passengers	18986	17610	16000	26500
	8.Entertainment Tax	1759	1403	2000	2400
	9.State Excise Duties	216989	230048	246000	262300
	10.Electricity Duties	65404	69999	77064	84664
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	4694	4449	4000	5475
	13.Stamps and Registration fees	135663	136294	175000	190000
	Total	2355173	2539256	3185626	3629700
23	<u>Sikkim</u>				
	1.Share in Central Taxes	37879	37539	52544	63070
	2.State Sales Tax	2609	11342	13043	14999
	3.Central Sales Tax	455	765	880	1012
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	7050	-	-	-
	6.Taxes on Vehicles	694	788	900	1000
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	57	61	76	79
	9.State Excise Duties	4646	5727	5550	6744
	10.Electricity Duties	-	-	-	-
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	2161	2677	1940	2168
	13.Stamps and Registration fees	435	448	313	326
	Total	55986	59347	75246	89398
24	<u>TamilNadu</u>				
	1.Share in Central Taxes	851080	875619	1175704	1311108
	2.State Sales Tax	1902904	2098574	2820086	3478790
	3.Central Sales Tax	164565	167578	216996	240822
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	170957	202464	257676	323525
	7.Taxes on Goods and passengers	97874	109192	152753	178837
	8.Entertainment Tax	1224	1080	1520	1582
	9.State Excise Duties	575552	674068	792995	1019120
	10.Electricity Duties	35569	3706	176643	53203
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	18472	18923	23191	25282
	13.Stamps and Registration fees	379368	366216	459947	649254
	Total	4197565	4517420	6077511	7281523

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
25	<u>Tripura</u>				
	1.Share in Central Taxes	68652	70634	106900	128360
	2.State Sales Tax	31479	37493	45000	59800
	3.Central Sales Tax	-	-	-	-
	4.Sales Tax on Motor Spirit and Lubricants	-	-	-	-
	5.Other receipt	-	-	-	-
	6.Taxes on Vehicles	2982	3714	4457	4457
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	41	-	-	-
	9.State Excise Duties	4828	6109	7500	8250
	10.Electricity Duties	2	2	2	3
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	43	99	109	109
	13.Stamps and Registration fees	1703	1815	1994	1997
	Total	109730	119866	165962	202976
26	<u>Uttaranchal</u>				
	1.Share in Central Taxes	150659	155001	246007	295531
	2.State Sales Tax	173414	197664	201650	211000
	3.Central Sales Tax	16824	26251	6000	7000
	4.Sales Tax on Motor Spirit and Lubricants	3	9	80000	100000
	5.Other receipt	824	760	1150	760
	6.Taxes on Vehicles	16698	18456	22530	24953
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	587	627	800	1000
	9.State Excise Duties	52835	70464	68693	72767
	10.Electricity Duties	5161	211	7200	7500
	11.Surcharge on Cash Crops and Cess on Sugarcane	-	-	-	-
	12.Other Taxes and Duties	-	-	68	60
	13.Stamps and Registration fees	35746	39870	42565	48385
	Total	452751	509313	676663	768956
27	<u>Uttar Pradesh</u>				
	1.Share in Central Taxes	3090572	3179667	4118956	4827518
	2.State Sales Tax	1412589	1881949	2255059	2958156
	3.Central Sales Tax	143805	139751	176135	230377
	4.Sales Tax on Motor Spirit and Lubricants	1358	816	-	-
	5.Other receipt	168000	59664	15368	11467
	6.Taxes on Vehicles	112466	140350	113521	232995
	7.Taxes on Goods and passengers	26649	27105	89083	-
	8.Entertainment Tax	12985	18660	21643	27550
	9.State Excise Duties	472001	566606	677007	812408
	10.Electricity Duties	21672	27216	28151	32373
	11.Surcharge on Cash Crops and Cess on Sugarcane	22453	338	-	-
	12.Other Taxes and Duties	1074	675	874	1005
	13.Stamps and Registration fees	413827	456223	608173	699399
	Total	5899451	6499020	8103970	9833248

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

(Rs. in Lakhs)

Sr.No	Items	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
28	<u>West Bengal</u>				
	1.Share in Central Taxes	1132178	1164816	1595495	1916686
	2.State Sales Tax	812210	963848	1210836	1550687
	3.Central Sales Tax	82102	86221	115537	150198
	4.Sales Tax on Motor Spirit and Lubricants	20	6	8	11
	5.Other receipt	16	17	23	29
	6.Taxes on Vehicles	60801	77434	100664	135897
	7.Taxes on Goods and passengers	-4	2	3	3
	8.Entertainment Tax	3819	4160	5200	6500
	9.State Excise Duties	108294	144381	181247	241883
	10.Electricity Duties	58752	66457	77395	104095
	11.Surcharge on Cash Crops and Cess on Sugarcane	1165	872	1168	1518
	12.Other Taxes and Duties	32896	35151	38939	50428
	13.Stamps and Registration fees	150949	181422	226514	300292
	Total	2443198	2724787	3553029	4458227
29	<u>Delhi</u>				
	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	-	-	-	-
	Total	-	-	-	-
30	<u>All States</u>				
	1.Share in Central Taxes	16105237	16501353	21514702	25089360
	2.State Sales Tax	17871507	20039260	24661309	29623026
	3.Central Sales Tax	1599614	1801930	2343430	2404132
	4.Sales Tax on Motor Spirit and Lubricants	90878	100178	1119825	1301742
	5.Other receipt	245287	121492	67033	72150
	6.Taxes on Vehicles	1644636	1914044	2280166	2800699
	7.Taxes on Goods and passengers	854094	985697	1129639	1166313
	8.Entertainment Tax	98125	111205	113725	153143
	9.State Excise Duties	4098973	4837458	5764896	6976700
	10.Electricity Duties	953026	1222599	1655048	1606857
	11.Surcharge on Cash Crops and Cess on Sugarcane	25397	1546	1161	1460
	12.Other Taxes and Duties	217825	271282	313586	339914
	13.Stamps and Registration fees	3606635	3957617	5218865	6220112
	Total	47411234	51865661	66183385	77755608

Source: State Finances A study of Budget of 2011-12
A Report of Reserve Bank of India.

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

(Rs. in Lakhs)

Sr.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	58486	71441	77700	89060
2	Arunachal Pradesh	490	446	550	605
3	Assam	26927	34540	39338	41262
4	Bihar	10174	12396	11317	12620
5	Chhattisgarh	36717	16851	17990	21233
6	Goa	939	1061	972	1215
7	Gujarat	83023	148182	185458	219003
8	Haryana	858	943	1557	1609
9	Himachal Pradesh	2028	1454	157	190
10	Jammu and Kashmir	531	579	522	736
11	Jharkhand	5275	5987	6585	9594
12	Karnataka	80372	66379	70332	81003
13	Kerala	12075	14674	25430	26817
14	Madhya Pradesh	52102	39628	62224	74031
15	Maharashtra	210744	232639	280375	319713
16	Manipur	1624	1844	2602	3105
17	Meghalaya	-597	232	538	601
18	Mizoram	753	1069	1081	2064
19	Nagaland	2046	2317	2681	2987
20	Orrissa	46097	42773	55032	63000
21	Punjab	1544	1531	1700	1900
22	Rajasthan	39043	27984	41506	49606
23	Sikkim	351	484	582	582
24	Tamil Nadu	21953	12867	10704	8285
25	Tripura	3174	3472	3582	3732
26	Uttaranchal	2399	1593	1973	2548
27	Uttar Pradesh	57018	68408	83550	27688
28	West Bengal	130898	130026	172467	227459
29	Delhi	-	-	-	-

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

(Rs. in Lakhs)

Sr.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	4457494	4660301	6180617	7237374
2	Arunachal Pradesh	59340	64439	88043	100551
3	Assam	907081	998084	1348555	1572608
4	Bihar	2376351	2616829	3331888	3942309
5	Chhattisgarh	1048445	1133548	1331932	1582245
6	Goa	209960	217913	272795	314436
7	Gujarat	2845266	3114934	3961388	4412887
8	Haryana	1337133	1498454	1963789	2275591
9	Himachal Pradesh	305971	342162	512045	609860
10	Jammu and Kashmir	474109	494880	654857	750348
11	Jharkhand	1105506	1126387	1224114	1513738
12	Karnataka	3399571	3727479	4665544	5342606
13	Kerala	2014494	2187705	2656870	3255034
14	Madhya Pradesh	2385962	2795349	3466181	3940669
15	Maharashtra	5794090	6502803	8211111	9420701
16	Manipur	73463	77516	121550	147677
17	Meghalya	97065	105434	131065	165908
18	Mizoram	47043	49141	70414	86226
19	Nagaland	55740	59138	87746	104956
20	Orrissa	1581420	1707328	2006233	2310483
21	Punjab	1321876	1416828	2058641	2405373
22	Rajasthan	2355173	2539256	3185626	3629700
23	Sikkim	55986	59347	75246	89398
24	Tamil Nadu	4197565	4517420	6077511	7281523
25	Tripura	109730	119866	165962	202976
26	Uttaranchal	452751	509313	676663	768956
27	Uttar Pradesh	5899451	6499020	8103970	9833248
28	West Bengal	2443198	2724787	3553029	4458227
29	Delhi	-	-	-	-

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

(Rs. in Lakhs)

Sr.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	4515980	4731742	6258317	7326434
2	Arunachal Pradesh	59830	64885	88593	101156
3	Assam	934008	1032624	1387893	1613870
4	Bihar	2386525	2629225	3343205	3954929
5	Chhattisgarh	1085162	1150399	1349922	1603478
6	Goa	210899	218974	273767	315651
7	Gujarat	2928289	3263116	4146846	4631890
8	Haryana	1337991	1499397	1965346	2277200
9	Himachal Pradesh	307999	343616	512202	610050
10	Jammu and Kashmir	474640	495459	655379	751084
11	Jharkhand	1110781	1132374	1230699	1523332
12	Karnataka	3479943	3793858	4735876	5423609
13	Kerala	2026569	2202379	2682300	3281851
14	Madhya Pradesh	2438064	2834977	3528405	4014700
15	Maharashtra	6004834	6735442	8491486	9740414
16	Manipur	75087	79360	124152	150782
17	Meghalya	96468	105666	131603	166509
18	Mizoram	47796	50210	71495	88290
19	Nagaland	57786	61455	90427	107943
20	Orissa	1627517	1750101	2061265	2373483
21	Punjab	1323420	1418359	2060341	2407273
22	Rajasthan	2394216	2567240	3227132	3679306
23	Sikkim	56337	59831	75828	89980
24	Tamil Nadu	4219518	4530287	6088215	7289808
25	Tripura	112904	123338	169544	206708
26	Uttaranchal	455150	510906	678636	771504
27	Uttar Pradesh	5956469	6567428	8187520	9860936
28	West Bengal	2574096	2854813	3725496	4685686
29	Delhi	-	-	-	-

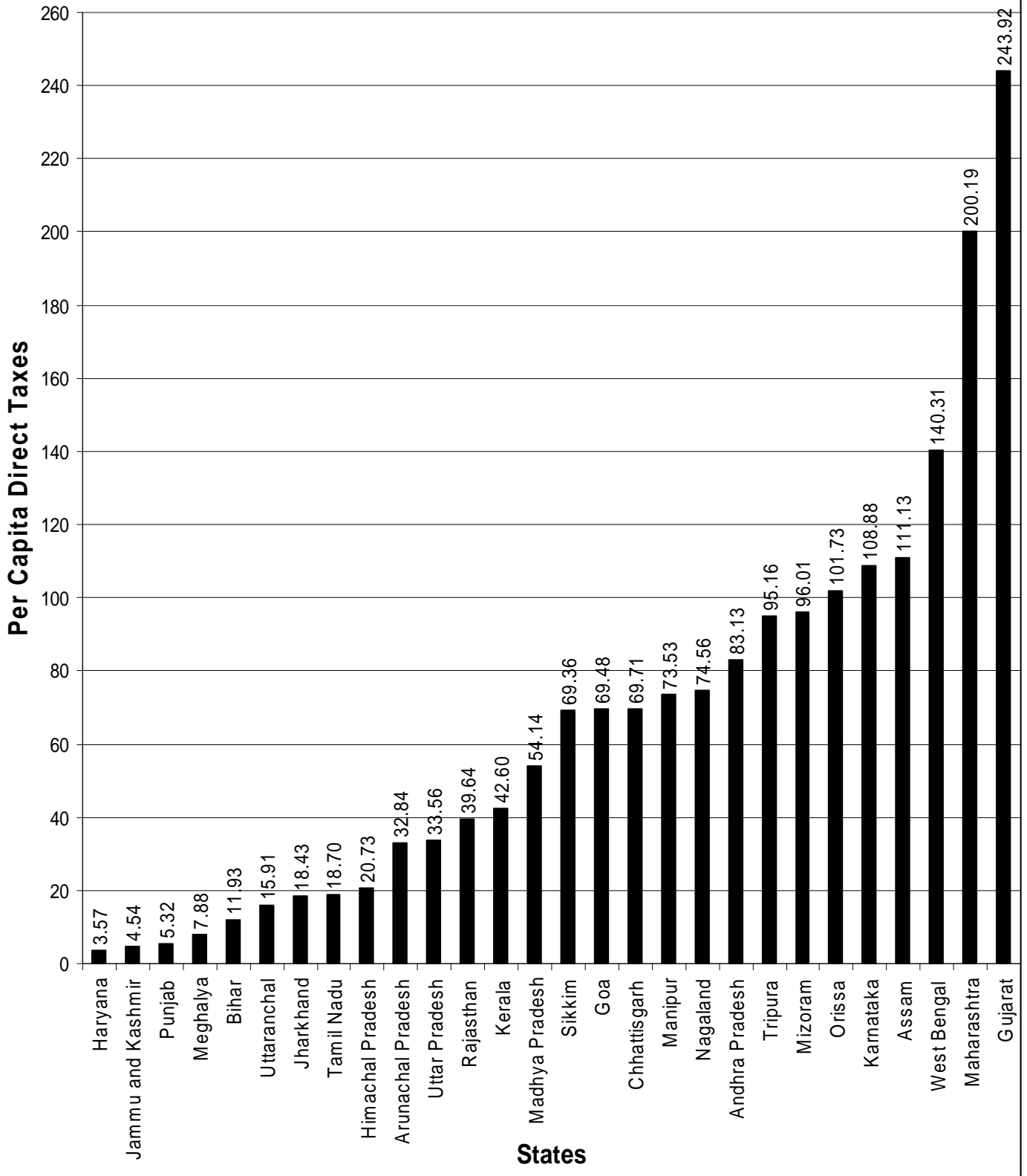
Table No. 2.6 Per Capita Direct Taxes in the State

(Rs.)

Sr.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	68.96	83.13	91.77	104.09
2	Arunachal Pradesh	36.93	32.84	39.78	42.76
3	Assam	88.12	111.13	126.21	130.32
4	Bihar	10.04	11.93	10.90	11.89
5	Chhattisgarh	154.40	69.71	70.44	81.46
6	Goa	62.34	69.48	66.68	82.69
7	Gujarat	139.43	243.92	307.13	356.38
8	Haryana	3.33	3.57	6.14	6.23
9	Himachal Pradesh	29.38	20.73	2.29	2.74
10	Jammu and Kashmir	4.27	4.54	4.16	5.74
11	Jharkhand	16.58	18.43	19.97	28.52
12	Karnataka	133.93	108.88	115.05	130.59
13	Kerala	35.36	42.60	76.16	79.94
14	Madhya Pradesh	72.71	54.14	85.71	100.10
15	Maharashtra	185.03	200.19	249.50	280.34
16	Manipur	65.81	73.53	95.60	112.15
17	Meghalaya	-20.83	7.88	18.16	19.78
18	Mizoram	69.34	96.01	99.08	185.34
19	Nagaland	69.17	74.56	135.36	150.89
20	Orissa	111.25	101.73	131.19	148.24
21	Punjab	5.47	5.32	6.14	6.77
22	Rajasthan	56.68	39.64	60.48	70.90
23	Sikkim	51.74	69.36	95.77	94.11
24	Tamil Nadu	32.26	18.70	14.84	11.32
25	Tripura	88.26	95.16	97.57	100.27
26	Uttaranchal	24.41	15.91	19.50	24.75
27	Uttar Pradesh	28.61	33.56	41.86	13.62
28	West Bengal	143.53	140.31	188.80	245.79

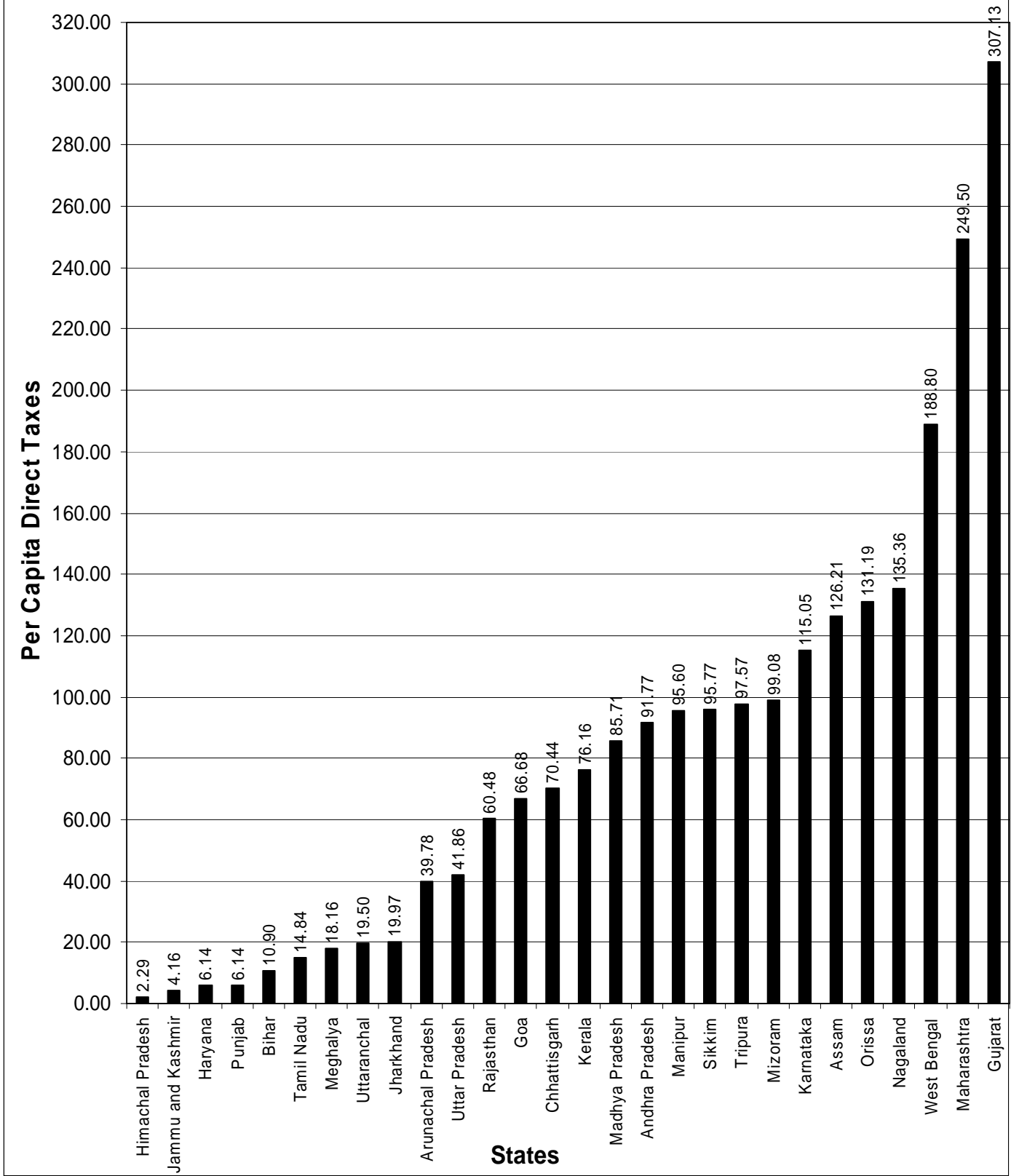
Per Capita Direct Taxes in the States (2009-10) Accounts

In Rs.



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

In Rs.



Per Capita Direct Taxes in the states (2011-12) Budget Estimates

In Rs.

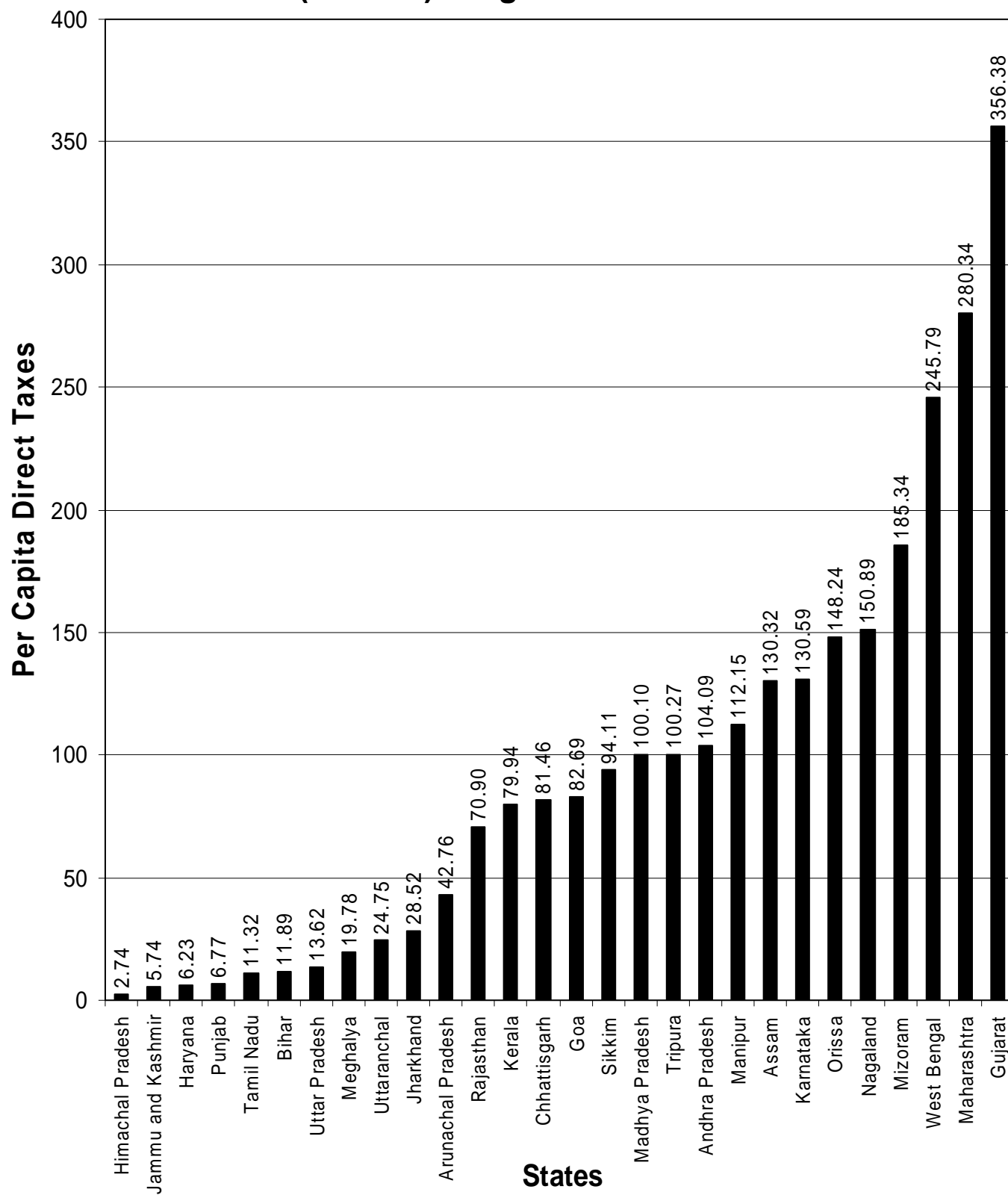


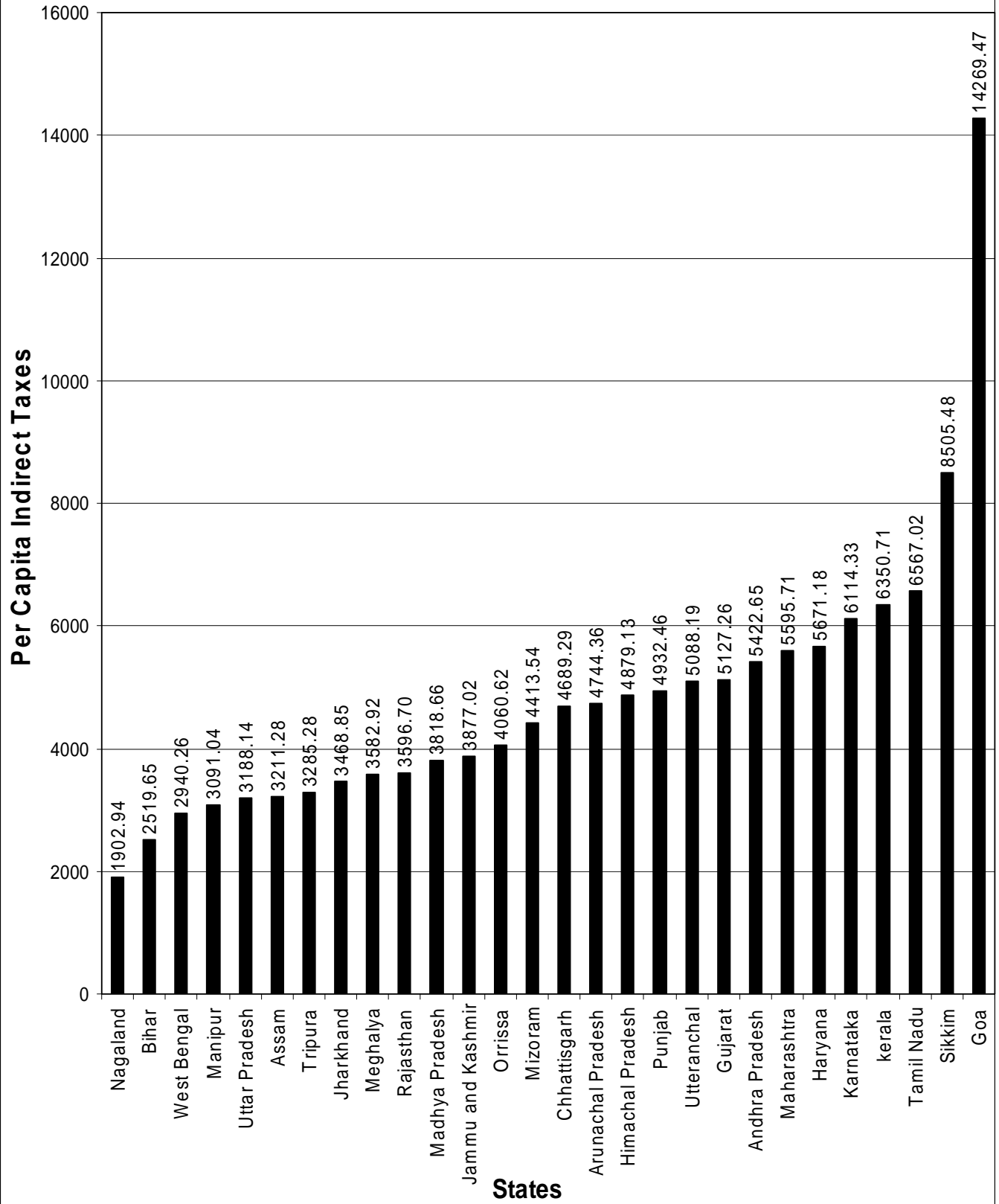
Table No. 2.7 Per Capita Indirect Taxes in the State

(Rs.)

Sr.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	5255.71	5422.65	7300.04	8458.53
2	Arunachal Pradesh	4472.92	4744.36	6367.88	7106.95
3	Assam	2168.38	3211.28	4326.55	4966.90
4	Bihar	2345.67	2519.65	3209.77	3713.88
5	Chhattisgarh	4408.97	4689.29	5215.04	6070.07
6	Goa	13939.42	14269.47	18713.77	21401.28
7	Gujarat	4778.22	5127.26	6560.37	7180.98
8	Haryana	5186.90	5671.18	7745.76	8814.30
9	Himachal Pradesh	4432.46	4879.13	7468.01	8788.27
10	Jammu and Kashmir	3809.93	3877.02	5218.43	5853.53
11	Jharkhand	3475.45	3468.85	3713.23	4499.98
12	Karnataka	5664.99	6114.33	7632.08	8613.03
13	kerala	5898.58	6350.71	7957.64	9702.63
14	Madhya Pradesh	3329.72	3818.66	4774.51	5328.46
15	Maharashtra	5087.10	5595.71	7307.02	8260.34
16	Manipur	2977.04	3091.04	4465.87	5334.05
17	Meghalya	3386.62	3582.92	4421.88	5461.44
18	Mizoram	4331.85	4413.54	6454.00	7743.01
19	Nagaland	1884.45	1902.94	4430.27	5301.84
20	Orrissa	3816.79	4060.62	4782.74	5436.29
21	Punjab	4686.97	4932.46	7430.78	8570.92
22	Rajasthan	3419.13	3596.70	4642.35	5187.81
23	Sikkim	8253.18	8505.48	12382.34	14455.31
24	Tamil Nadu	6167.74	6567.02	8424.73	9948.50
25	Tripura	3051.38	3285.28	4520.85	5453.32
26	Uttaranchal	4606.15	5088.19	6688.54	7468.62
27	Uttar Pradesh	2960.06	3188.14	4060.48	4837.44
28	West Bengal	2678.87	2940.26	3889.57	4817.39

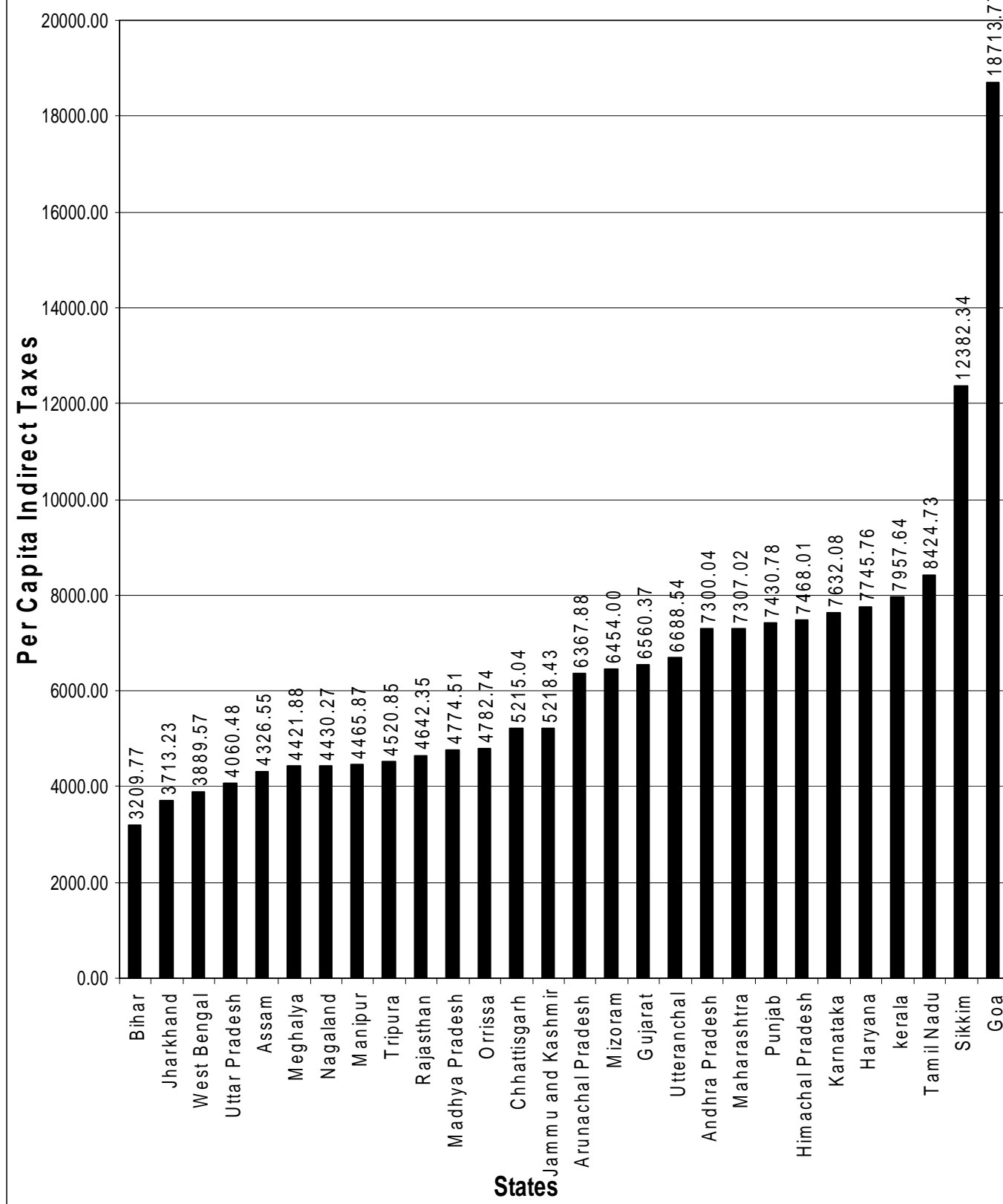
Per Capita Indirect Taxes in the States (2009-10)Accounts

In Rs.



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

In Rs.



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

In Rs.

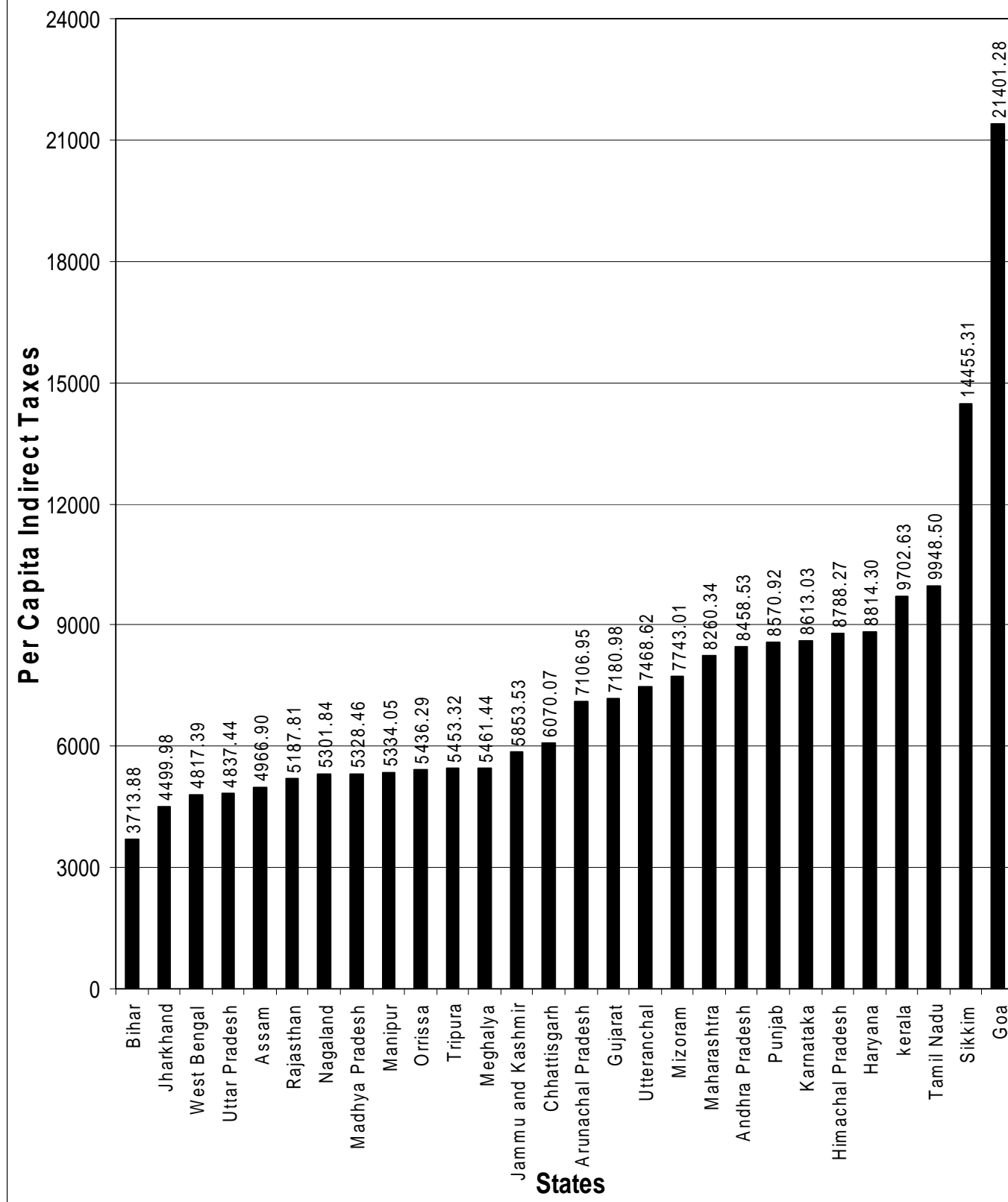


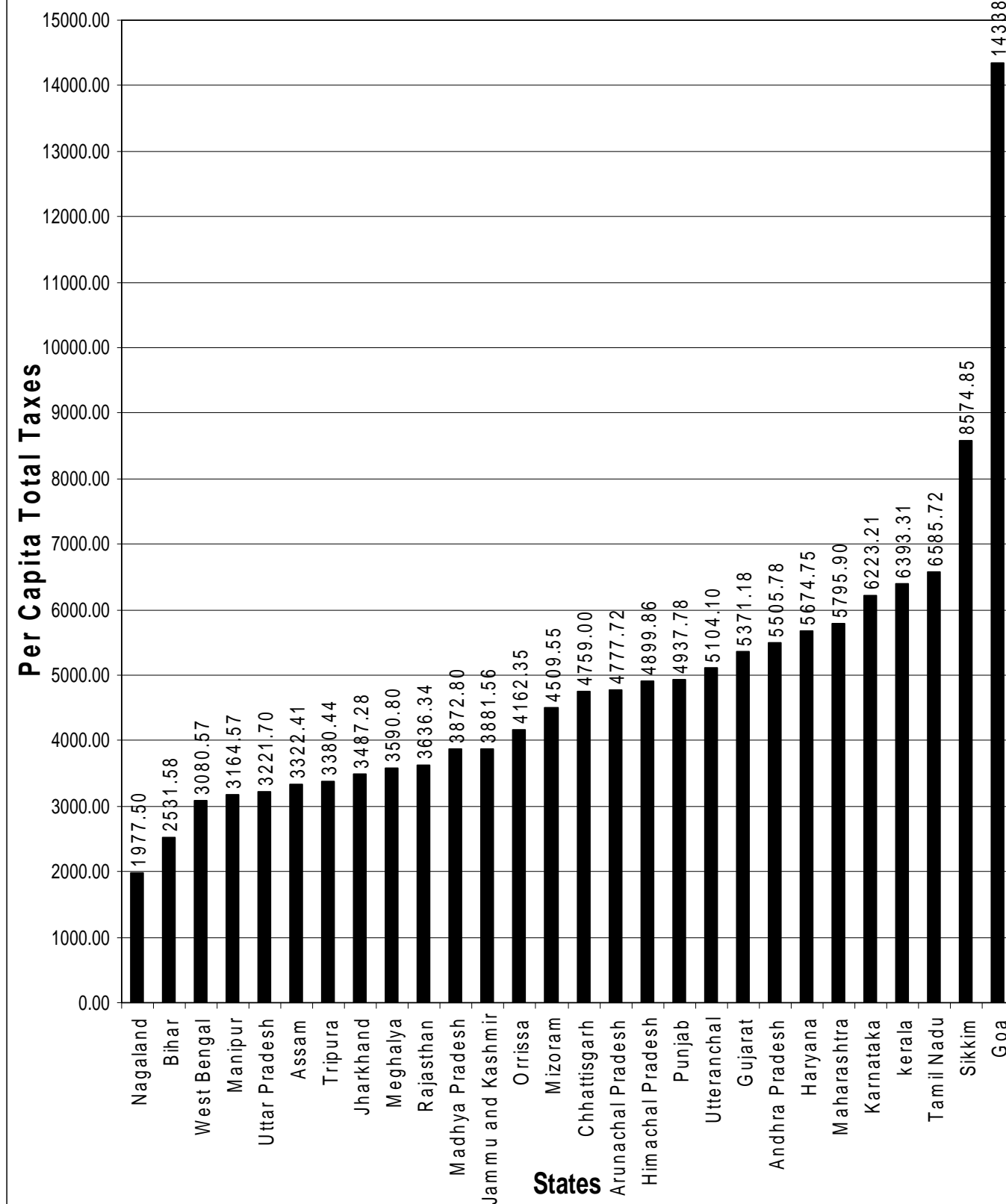
Table No. 2.8 Per Capita Total Taxes in the State

(Rs.)

Sr.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	5324.75	5505.78	7391.81	8562.62
2	Arunachal Pradesh	4509.85	4777.72	6407.66	7149.71
3	Assam	3056.50	3322.41	4452.76	5097.22
4	Bihar	2355.71	2531.58	3220.67	3725.77
5	Chhattisgarh	4563.37	4759.00	5285.48	6151.53
6	Goa	14001.76	14338.95	18780.45	21483.97
7	Gujarat	4917.65	5371.18	6867.50	7537.36
8	Haryana	5190.23	5674.75	7751.90	8820.53
9	Himachal Pradesh	4461.84	4899.86	7470.30	8791.01
10	Jammu and Kashmir	3814.20	3881.56	5222.59	5859.27
11	Jharkhand	3492.03	3487.28	3733.20	4528.50
12	Karnataka	5798.92	6223.21	7747.13	8743.62
13	kerala	5933.94	6393.31	8033.80	9782.57
14	Madhya Pradesh	3402.43	3872.80	4860.22	5728.56
15	Maharashtra	5272.13	5795.90	7556.52	8540.68
16	Manipur	3042.85	3164.57	4561.47	5446.20
17	Meghalaya	3365.79	3590.80	4440.04	5481.22
18	Mizoram	4401.19	4509.55	6553.08	7928.35
19	Nagaland	1953.62	1977.50	4565.63	5452.73
20	Orrissa	3928.04	4162.35	4913.96	5584.53
21	Punjab	4692.44	4937.78	7436.92	8577.69
22	Rajasthan	3475.81	3636.34	4702.83	5258.71
23	Sikkim	8304.92	8574.85	12478.11	14549.42
24	Tamil Nadu	6200.00	6585.72	8439.57	9959.82
25	Tripura	3139.64	3380.44	4618.43	5553.59
26	Uttaranchal	4630.56	5104.10	6708.04	7493.37
27	Uttar Pradesh	2988.67	3221.70	4102.34	4851.06
28	West Bengal	2822.40	3080.57	4078.37	5063.18

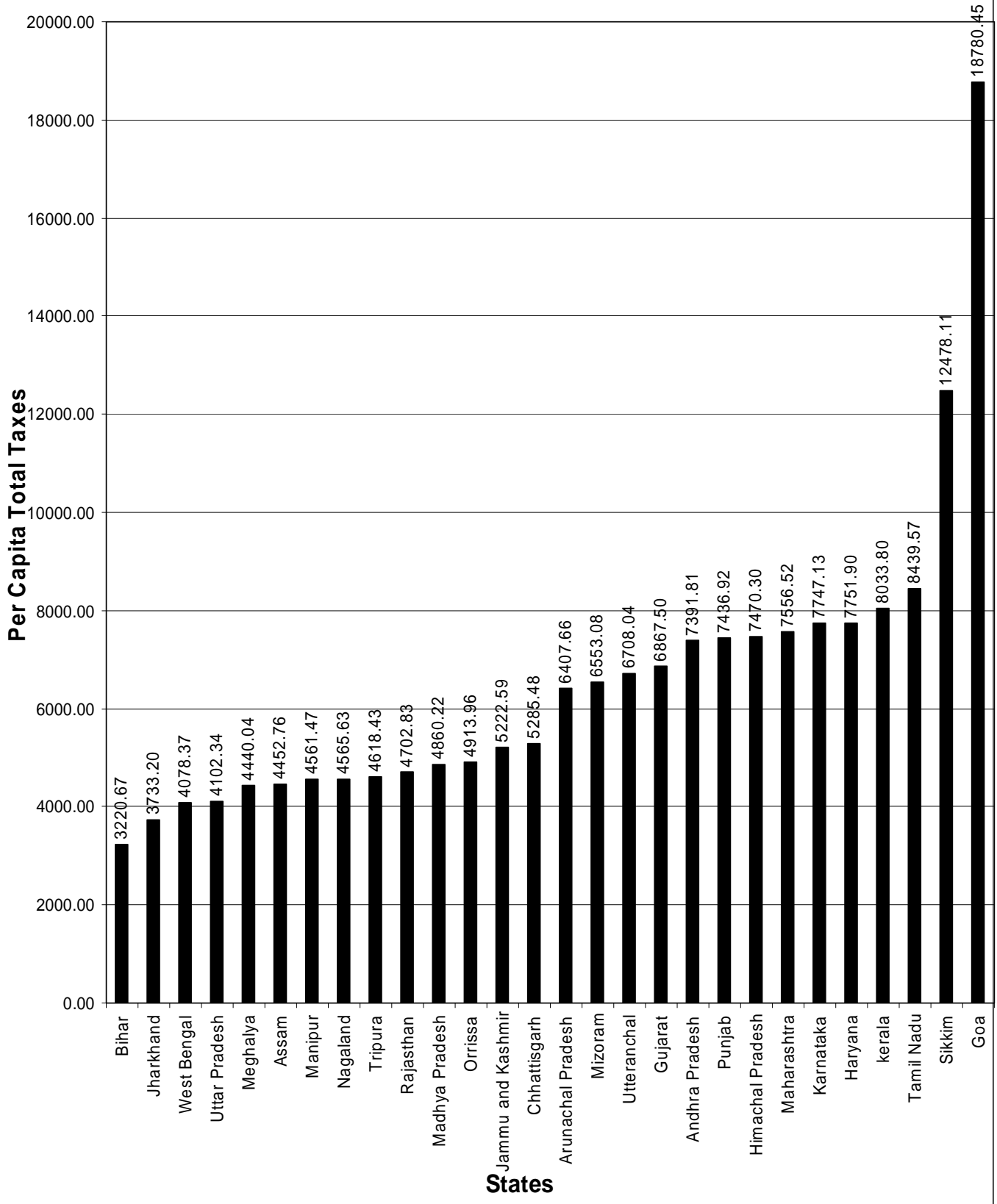
Per Capita Total Taxes in the States (2009-10)Accounts

In Rs.



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

In Rs.



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

(Rs. in lakhs)

SN	States	Total Revenue 2008-09 (A)	Total Tax Revenue 2008-09 (A)	% of col. 4/3	Total Revenue 2009-10 (A)	Total Tax Revenue 2009-10 (A)	%of col. 7/6	Total Revenue 2010-11 (RE)	Total Tax Revenue 2010-11 (RE)	% of Col. 10/9	Total Revenue 2011-12 (BE)	Total Tax Revenue 2011-12 (BE)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6285845	4515980	71.84	6467835	4731742	73.16	8743188	6258317	71.52	10099527	7326434	72.54
2	Arunachal Pradesh	385596	59830	15.52	429486	64885	15.11	671693	88593	13.19	594086	101156	17.03
3	Assam	1807703	934008	51.67	1988449	1032624	16.41	2798941	1387893	49.59	3273085	1613870	49.31
4	Bihar	3298068	2386525	72.36	3552683	2629225	74.01	4634377	3343205	72.14	5620586	3954929	70.36
5	Chhattisgarh	1566276	1085162	69.28	1815366	1150399	63.37	2245374	1349922	60.12	2580991	1603478	62.13
6	Goa	352827	210899	59.77	410028	218974	53.40	537025	273767	50.98	586915	315651	53.78
7	Gujarat	3867571	2928289	75.71	4167236	3263116	78.30	5245364	4146846	79.06	5988575	4631890	77.34
8	Haryana	1845230	1337991	72.51	2099267	1499397	71.42	2759674	1965346	71.22	3201818	2277200	71.12
9	Himachal Pradesh	930799	307999	33.09	1034636	343616	33.21	1235683	512202	41.45	1409351	610050	43.86
10	Jammu and Kashmir	1581097	474640	30.02	1955280	495459	25.34	2376107	655379	27.58	2669984	751084	28.13
11	Jharkhand	1610709	1110781	68.96	1984077	1132374	57.08	2010174	1230699	61.22	2774616	1523332	54.90
12	Karnataka	4329067	3479943	80.38	4915570	3793858	77.18	5778458	4735876	81.96	6631327	5423609	81.79
13	kerala	2451217	2026569	80.68	2610940	2202379	84.35	3212701	2682300	83.49	3942750	3281851	83.24
14	Madhya Pradesh	3357720	2438064	72.61	4139470	2834977	68.49	5251456	3528405	67.19	5778998	4014700	69.47

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

(Rs. in lakhs)

SN	States	Total Revenue 2008-09 (A)	Total Tax Revenue 2008-09 (A)	% of col. 4/3	Total Revenue 2009-10 (A)	Total Tax Revenue 2009-10 (A)	%of col. 7/6	Total Revenue 2010-11 (RE)	Total Tax Revenue 2010-11 (RE)	% of Col. 10/9	Total Revenue 2011-12 (BE)	Total Tax Revenue 2011-12 (BE)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	8127068	6004834	73.89	8691027	6735442	77.50	10715922	8491486	79.24	12150392	9740414	80.16
16	Manipur	387261	75087	19.39	387312	79360	20.49	554434	124152	22.39	588232	150782	25.63
17	Meghalaya	281065	96468	34.32	344734	105666	30.65	439381	131603	29.95	560216	166509	29.72
18	Mizoram	265313	47796	18.02	296351	50210	16.94	371632	71495	19.24	374830	88290	23.55
19	Nagaland	340089	57786	16.99	371976	61455	16.52	529082	90427	17.09	561161	107943	19.23
20	Orissa	2461001	1627517	66.13	2643020	1750101	66.21	3254356	2061265	63.34	3638335	2373483	65.23
21	Punjab	2071279	1323420	63.89	2215658	1418359	64.01	3047511	2060341	67.61	3152676	2407273	76.36
22	Rajasthan	3346880	2394216	71.53	3538501	2567240	72.55	4598897	3227132	70.17	5228736	3679306	70.37
23	Sikkim	267124	56337	21.09	325439	59831	18.38	357999	75828	21.18	418600	89980	21.49
24	Tamil Nadu	5504252	4219518	76.66	5584414	4530287	81.12	7241381	6088215	84.07	8568513	7289808	85.08
25	Tripura	407678	112904	27.69	562001	123338	21.95	538652	169544	31.47	598936	206708	34.51
26	Uttaranchal	863489	455150	52.71	948613	510906	53.86	1334060	678636	50.87	1463499	771504	52.72
27	Uttar Pradesh	7783073	5956469	76.53	9642094	6567428	68.11	11311829	8187520	72.38	13142870	9860936	75.03
28	West Bengal	3690440	2574096	69.75	3692165	2854813	79.32	5011605	3725496	74.34	6584790	4685686	71.16

Source: State Finances A Study of Budget of 2011-12
A report of Reserve Bank of India.

TAX REVENUE OF STATE GOVERNMENTS

(Rs. in Lakhs)

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

SN	States	Total Revenue 2008-09 (A)	Total Non Tax Revenue 2008-09 (A)	% of col. 4/3	Total Revenue 2009-10 (A)	Total NonTax Revenue 2009-10 (A)	%of col. 7/6	Total Revenue 2010-11 (RE)	Total NonTax Revenue 2010-11 (RE)	% of Col. 10/9	Total Revenue 2011-12 (BE)	Total NonTax Revenue 2011-12 (BE)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6285845	1769866	28.16	6467835	1736092	26.84	8743188	2484871	28.41	10099527	2773093	27.46
2	Arunachal Pradesh	385596	325765	84.48	429486	364602	84.89	671693	583100	86.81	594086	492930	82.97
3	Assam	1807703	873693	48.33	1988449	955824	48.07	2798941	1411049	50.41	3273085	1659215	50.69
4	Bihar	3298068	911544	27.39	3552683	923458	25.99	4634377	1291172	27.86	5620586	1665657	29.63
5	Chhattisgarh	1566276	481113	30.72	1815366	664974	36.63	2245374	895452	39.88	2580991	977511	37.87
6	Goa	352827	141928	40.22	410028	191051	46.59	537025	263259	49.02	586915	271264	46.22
7	Gujarat	3867571	939282	24.29	4167236	904120	21.69	5245364	1098519	26.94	5988575	1356685	22.65
8	Haryana	1845230	507240	27.49	2099267	599869	28.57	2759674	794328	28.78	3201818	924618	28.88
9	Himachal Pradesh	930799	622801	68.91	1034636	691021	66.79	1235683	723480	58.55	1409351	799301	56.71
10	Jammu and Kashmir	1581097	1106460	69.98	1955280	1459820	74.66	2376107	1720728	72.42	2669984	1918900	71.87
11	Jharkhand	1610709	499928	31.04	1984077	851703	42.93	2010174	779475	38.78	2774616	1251283	45.10
12	Karnataka	4329067	849123	19.61	4915570	1121713	22.82	5778458	1042582	18.04	6631327	1207718	18.21
13	kerala	2451217	424647	17.32	2610940	408560	15.65	3212701	530400	16.51	3942750	660904	16.76
14	Madhya Pradesh	3357720	919657	27.39	4139470	1304491	31.51	5251456	1723051	32.81	5778998	1764298	30.53

TAX REVENUE OF STATE GOVERNMENTS

(Rs. in Lakhs)

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

SN	States	Total Revenue 2008-09 (A)	Total Non Tax Revenue 2008-09 (A)	% of col. 4/3	Total Revenue 2009-10 (A)	Total NonTax Revenue 2009-10 (A)	%of col. 7/6	Total Revenue 2010-11 (RE)	Total NonTax Revenue 2010-11 (RE)	% of Col. 10/9	Total Revenue 2011-12 (BE)	Total NonTax Revenue 2011-12 (BE)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	8127068	2122234	26.11	8691027	1955584	22.50	10715922	2224434	20.76	12150392	2409980	19.83
16	Manipur	387261	312174	80.61	387312	307953	99.51	554434	430282	77.61	588232	437450	74.37
17	Meghalaya	281065	184598	65.68	344734	239067	69.35	439381	307779	70.05	560216	393709	70.28
18	Mizoram	265313	217512	81.98	296351	246140	83.06	371632	300139	80.76	374830	286540	76.44
19	Nagaland	340089	282302	83.01	371976	310522	83.48	529082	438657	80.91	561161	453215	80.76
20	Orissa	2461001	833485	33.87	2643020	892921	33.76	3254356	1193090	36.66	3638335	1264852	34.76
21	Punjab	2071279	747860	36.11	2215658	797300	35.98	3047511	987170	32.39	3152676	745403	23.64
22	Rajasthan	3346880	952663	28.46	3538501	971260	27.45	4598897	1371765	29.83	5228736	1549430	29.63
23	Sikkim	267124	210786	78.91	325439	265606	81.61	357999	282171	78.82	418600	328620	78.50
24	Tamil Nadu	5504252	1284734	23.34	5584414	1054127	18.88	7241381	1153166	15.92	8568513	1278702	14.92
25	Tripura	407678	294776	72.31	562001	438663	78.05	538652	369103	68.52	598936	392227	65.49
26	Uttaranchal	863489	408338	47.29	948613	437708	46.14	1334060	655423	48.76	1463499	691994	47.28
27	Uttar Pradesh	7783073	1826604	23.47	9642094	3074667	31.89	11311829	3124309	67.62	13142870	3281933	24.97
28	West Bengal	3690440	1116347	30.25	3692165	837351	22.68	5011605	1286112	57.66	6584790	1899104	28.84

Source: State Finances A Study of Budget of 2011-12
A report of Reserve Bank of India.

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

(Rs. in Lakhs)

SN	States	Total Revenue 2008-09 (A)	Total Land Revenue 2008-09 (A)	% of col. 4/3	Total Revenue 2009-10 (A)	Total Land Revenue 2009-10 (A)	%of col. 7/6	Total Revenue 2010-11 (RE)	Total Land Revenue 2010-11 (RE)	% of Col. 10/9	Total Revenue 2011-12 (BE)	Total Land Revenue 2011-12 (BE)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6285845	13035	0.21	6467835	22156	0.34	8743188	14500	0.01	10099527	14600	0.14
2	Arunachal Pradesh	385596	490	0.13	429486	446	0.10	671693	550	0.08	594086	605	0.10
3	Assam	1807703	11336	0.63	1988449	11691	0.59	2798941	13160	0.47	3273085	14162	0.43
4	Bihar	3298068	10174	0.31	3552683	12396	0.35	4634377	11217	0.24	5620586	12520	0.22
5	Chhattisgarh	1566276	35949	2.29	1815366	15969	0.88	2245374	17000	0.76	2580991	20003	0.77
6	Goa	352827	939	0.27	410028	1061	0.26	537025	972	0.18	586915	1215	0.21
7	Gujarat	3867571	54350	1.40	4167236	116120	2.79	5245364	150000	2.86	5988575	180000	0.30
8	Haryana	1845230	858	0.05	2099267	943	0.04	2759674	1557	0.06	3201818	1609	0.05
9	Himachal Pradesh	930799	2028	0.22	1034636	1454	0.14	1235683	157	0.01	1409351	190	0.01
10	Jammu and Kashmir	1581097	527	0.03	1955280	579	0.03	2376107	522	0.02	2669984	735	0.03
11	Jharkhand	1610709	5275	0.33	1984077	6000	0.30	2010174	6600	0.33	2774616	9594	0.34
12	Karnataka	4329067	25565	0.59	4915570	12788	0.26	5778458	14332	0.25	6631327	19003	0.29
13	kerala	2451217	4756	0.19	2610940	5393	0.21	3212701	15964	0.50	3942750	16284	0.41
14	Madhya Pradesh	3357720	33884	1.01	4139470	18003	0.43	5251456	40024	0.08	5778998	50031	0.86

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

(Rs. in Lakhs)

SN	States	Total Revenue 2008-09 (A)	Total Land Revenue 2008-09 (A)	% of col. 4/3	Total Revenue 2009-10 (A)	Total Land Revenue 2009-10 (A)	%of col. 7/6	Total Revenue 2010-11 (RE)	Total Land Revenue 2010-11 (RE)	% of Col. 10/9	Total Revenue 2011-12 (BE)	Total Land Revenue 2011-12 (BE)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	8127068	54622	0.67	8691027	71404	0.82	10715922	119561	1.11	12150392	149713	1.23
16	Manipur	387261	78	0.02	387312	82	0.02	554434	92	0.02	588232	105	0.02
17	Meghalaya	281065	50	0.02	344734	26	0.01	439381	299	0.07	560216	323	0.06
18	Mizoram	265313	163	0.06	296351	276	0.09	371632	280	0.07	374830	1064	0.28
19	Nagaland	340089	61	0.02	371976	63	0.02	529082	81	0.02	561161	87	0.02
20	Orrissa	2461001	34879	1.42	2643020	29217	1.11	3254356	40532	1.24	3638335	46500	1.28
21	Punjab	2071279	1544	0.07	2215658	1531	0.07	3047511	1700	0.06	3152676	1900	0.06
22	Rajasthan	3346880	16252	0.48	3538501	14766	0.42	4598897	18506	0.40	5228736	19606	0.37
23	Sikkim	267124	196	0.07	325439	271	0.08	357999	382	0.11	418600	382	0.09
24	Tamil Nadu	5504252	20773	0.38	5584414	11666	0.21	7241381	9503	0.13	8568513	7082	0.08
25	Tripura	407678	555	0.14	562001	554	0.10	538652	582	0.11	598936	582	0.10
26	Uttaranchal	863489	1790	0.21	948613	880	0.09	1334060	1173	0.09	1463499	1348	0.09
27	Uttar Pradesh	7783073	54928	0.70	9642094	66314	0.68	11311829	80966	0.72	13142870	24587	0.19
28	West Bengal	3690440	98378	2.66	3692165	92892	2.51	5011605	126049	2.52	6584790	169437	2.57

Source: State Finances A Study of Budget of 2011-12
A report of Reserve Bank of India.

Chapter-3

Development & Capital Formation of the State

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

- The total development expenditure of all the states was Rs.41445236 lakh during 2008-09(A) and Rs.47718385 lakh during 2009-10(A).
- Development expenditure of Punjab was Rs.1022717 lakh in 2008-09(A) and Rs.1143576 lakh during 2009-10(A). The Percentage share of Punjab's development expenditure to the total development expenditure of all states was 2.47% in 2008-09(A) and 2.40% in 2009-10(A).
- The percentage share of development expenditure to the total expenditure of Punjab was 41.63% in 2008-09(A) and 41.72% in 2009-10(A). The percentage share of non development expenditure was 57.11% in 2008-09(A) and 56.64% in 2009-10(A).
- Development expenditure of Haryana was Rs.1429448 lakh in 2008-09(A) and Rs.1743213 lakhs in 2009-10(A).
- Development expenditure of Himachal Pradesh was Rs.551645 lakh in 2008-09(A) and Rs.676994 lakh in 2009-10(A).
- The total non-development expenditure of all the States was Rs. 24901645 lakh in 2008-09(A) and Rs.30139260 lakh in 2009-10(A).
- Non-development expenditure for Punjab was Rs.1403214 lakh during 2008-09(A) and Rs.1552528 lakh during 2009-10(A). The ratio of Punjab to the total non development expenditure was 5.63% in 2008-09(A) and 5.15% in 2009-10(A).
- Non-development expenditure for Haryana and Himachal Pradesh was Rs.602447 lakh and Rs.391771 lakh during 2008-09(A) and Rs.775535 lakh and Rs.437678 lakh in 2009-10(A).

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

(Rs. in Lakhs)

Sr.No.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	4281138	4196989	6028703	6595081
2	Arunachal Pradesh	209744	253771	264057	251810
3	Assam	827585	1130546	1953955	1833143
4	Bihar	1797810	2027436	2820907	3142433
5	Chhattisgarh	967599	1244669	1556285	1770400
6	Goa	236364	287657	345360	427016
7	Gujarat	2518861	3159816	3770998	3605413
8	Haryana	1429448	1743213	2225116	2389204
9	Himachal Pradesh	551645	676994	742298	828672
10	Jammu and Kashmir	710064	856279	1024034	1135644
11	Jharkhand	989778	1072400	1335324	1617056
12	Karnataka	2700963	3230057	3889052	4217810
13	kerala	1329138	1470786	1761536	2295610
14	Madhya Pradesh	1757710	2133322	2940655	3248539
15	Maharashtra	4786542	6137659	7277603	7663476
16	Manipur	152766	169841	255109	299187
17	Meghalya	174526	208140	290274	359297
18	Mizoram	151005	175503	247716	218949
19	Nagaland	154069	166844	245722	248883
20	Orrissa	1383549	1560061	2094005	2235090
21	Punjab	1022717	1143576	1539504	1690839
22	Rajasthan	2131959	2446629	2939179	3281578
23	Sikkim	93440	117141	149122	149642
24	Tamil Nadu	3103282	3507940	4321442	4975758
25	Tripura	171309	226265	248199	262842
26	Uttaranchal	501663	663841	798987	879904
27	Uttar Pradesh	4269536	4537228	5860678	6793954
28	West Bengal	3041026	3173782	3734994	4382663

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

(Rs. in lakhs)

Sr.No.	States	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
1	Andhra Pradesh	1873015	2139168	2626874	3084927
2	Arunachal Pradesh	77424	116103	115158	108790
3	Assam	536133	835686	1023034	1026000
4	Bihar	1052951	1220235	1572953	1850511
5	Chhattisgarh	359875	434977	512871	614566
6	Goa	106177	135091	159119	177104
7	Gujarat	1338531	1693416	2011954	2323445
8	Haryana	602447	775535	970024	1068407
9	Himachal Pradesh	391771	437678	508245	575226
10	Jammu and Kashmir	534622	653713	785784	1108044
11	Jharkhand	554583	650275	688889	786666
12	Karnataka	1227557	1276235	1461358	1851287
13	kerala	1266738	1393552	1546096	1866884
14	Madhya Pradesh	1016234	1201378	1543000	1822045
15	Maharashtra	2658471	3207094	3914005	4395817
16	Manipur	109461	119004	164129	166300
17	Meghalya	93751	110099	115913	138084
18	Mizoram	80375	94766	122254	123676
19	Nagaland	134884	158398	192424	211171
20	Orrissa	696186	928515	1148161	1339243
21	Punjab	1403214	1552528	1746586	1702376
22	Rajasthan	1294989	1564705	1747232	1885524
23	Sikkim	135921	156664	160607	170402
24	Tamil Nadu	1857770	2029654	2638348	2844065
25	Tripura	133694	185551	201545	216629
26	Uttaranchal	310396	369435	425853	499394
27	Uttar Pradesh	2976932	4064129	4861930	5254587
28	West Bengal	2077543	2635676	2943820	2979456

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

(Rs. in Lakhs)

SN	States	Total Expenditure 2008-09 (A)	Total Dev. Expenditure 2008-09 (A)	% of col. 4/3	Total Expenditure 2009-10 (A)	Total Dev. Expenditure 2009-10 (A)	% of col. 7/6	Total Expenditure 2010-11 (A)	Total Dev. Expenditure 2010-11 (A)	%of col. 10/9	Total Expenditure 2011-12 (A)	Total Dev. Expenditure 2011-12 (A)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6185422	4281138	69.21	6344793	4196989	66.15	8689172	6028703	69.39	9716963	6595081	67.87
2	Arunachal Pradesh	287168	209744	73.04	369874	253771	68.61	379215	264057	69.63	360600	251810	69.83
3	Assam	1424331	827585	58.10	2123218	1130546	53.25	3324621	1953955	58.77	3161663	1833143	57.98
4	Bihar	2851157	1797810	63.05	3258417	2027436	62.22	4394272	2820907	64.19	4993356	3142433	62.93
5	Chhattisgarh	1379370	967599	70.15	1726544	1244669	72.09	2137800	1556285	72.80	2446176	1770400	72.37
6	Goa	342541	236364	69.00	422748	287657	68.04	504478	345360	68.46	604120	427016	70.68
7	Gujarat	3874145	2518861	65.02	4863828	3159816	64.96	5801482	3770998	65.00	5944233	3605413	60.65
8	Haryana	2053473	1429448	69.61	2525738	1743213	69.02	3205513	2225116	69.41	3467887	2389204	68.89
9	Himachal Pradesh	943813	551645	58.45	1115101	676994	60.71	1251118	742298	59.33	1404246	828672	59.01
10	Jammu and Kashmir	1244686	710064	57.05	1509993	856279	56.71	1809818	1024034	56.58	2243688	1135644	50.61
11	Jharkhand	1547921	989778	63.94	1722721	1072400	62.25	2024258	1335324	65.97	2403777	1617056	67.27
12	Karnataka	4165929	2700963	64.83	4753692	3230057	67.95	5618924	3889052	69.21	6503433	4217810	64.85
13	Kerala	2822388	1329138	47.09	3113236	1470786	47.24	3586312	1761536	49.12	4496142	2295610	51.06
14	Madhya Pradesh	2951388	1757710	59.55	3589690	2133322	59.43	4778847	2940655	61.53	5392349	3248539	60.24

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

(Rs. in Lakhs)

SN	States	Total Expenditure 2008-09 (A)	Total Dev. Expenditure 2008-09 (A)	% of col. 4/3	Total Expenditure 2009-10 (A)	Total Dev. Expenditure 2009-10 (A)	% of col. 7/6	Total Expenditure 2010-11 (A)	Total Dev. Expenditure 2010-11 (A)	%of col. 10/9	Total Expenditure 2011-12 (A)	Total Dev. Expenditure 2011-12 (A)	% of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	7569391	4786542	63.23	9491597	6137659	64.66	11284687	7277603	64.49	12144571	7663476	63.10
16	Manipur	262227	152766	58.26	301441	169841	56.34	430196	255109	59.30	474400	299187	63.07
17	Meghalaya	268278	174526	65.05	318238	208140	65.40	406188	290274	71.46	497381	359297	72.24
18	Mizoram	231380	151005	65.26	270269	175503	64.94	369970	247716	66.95	342625	218949	63.90
19	Nagaland	288953	154069	53.32	325242	166844	51.30	438146	245722	56.08	460054	248883	54.10
20	Orissa	2119012	1383549	65.29	2529159	1560061	61.68	3286241	2094005	63.72	3632323	2235090	61.53
21	Punjab	2456899	1022717	41.63	2740794	1143576	41.72	3418028	1539504	45.04	3540575	1690839	47.76
22	Rajasthan	3429560	2131959	62.16	4013220	2446629	60.96	4687792	2939179	62.70	5193475	3281578	63.19
23	Sikkim	229361	93440	40.74	273805	117141	42.78	311894	149122	47.81	323323	149642	46.28
24	Tamil Nadu	5359026	3103282	57.91	5937535	3507940	59.08	7554259	4321442	57.20	8551122	4975758	58.19
25	Tripura	312945	171309	54.74	421379	226265	53.70	460236	248199	53.93	489964	262842	53.64
26	Uttaranchal	839536	501663	59.75	1065748	663841	62.29	1277202	798987	62.56	1432570	879904	61.42
27	Uttar Pradesh	7596889	4269536	56.20	8937360	4537228	50.77	11166097	5860678	52.49	12579366	6793954	54.01
28	West Bengal	5161333	3041026	58.92	5849987	3173782	54.25	6728208	3734994	55.35	7413875	4382663	59.11

**Source: State Finances A Study of Budget of 2011-12
A report of Reserve Bank of India.**

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

(Rs. in Lakhs)

SN	States	Total Expenditure 2008-09 (A)	Total Non Dev. Expenditure 2008-09 (A)	% of col. 4/3	Total Expenditure 2009-10 (A)	Total Non Dev. Expenditure 2009-10 (A)	% of col. 7/6	Total Expenditure 2010-11 (A)	Total Non Dev. Expenditure 2010-11 (A)	%of col. 10/9	Total Expenditure 2011-12 (A)	Total Non Dev. Expenditure 2011-12 (A)	% of Col 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	6185422	1873015	30.28	6344793	2139168	33.71	8689172	2626874	30.23	9716963	3084927	31.75
2	Arunachal Pradesh	287168	77424	26.96	369874	116103	31.39	379215	115158	30.37	360600	108790	30.17
3	Assam	1424331	536133	39.54	2123218	835686	39.36	3324621	1023034	30.77	3161663	1026000	32.45
4	Bihar	2851157	1052951	36.93	3258417	1220235	37.45	4394272	1572953	35.79	4993356	1850511	37.06
5	Chhattisgarh	1379370	359875	26.09	1726544	434977	25.19	2137800	512871	23.99	2446176	614566	25.12
6	Goa	342541	106177	31.00	422748	135091	31.95	504478	159119	31.54	604122	177104	39.31
7	Gujarat	3874145	1338531	34.55	4863828	1693416	34.82	5801482	2011954	34.68	5944233	2323445	39.09
8	Haryana	2053473	602447	29.34	2525738	775535	30.70	3205513	970024	30.26	3467887	1068407	30.81
9	Himachal Pradesh	943813	391771	41.51	1115101	437678	39.25	1251118	508245	40.62	1404246	575226	40.96
10	Jammu and Kashmir	1244686	534622	42.95	1509993	653713	43.29	1809818	785784	43.42	2243688	1108044	49.38
11	Jharkhand	1547921	554583	37.83	1722721	650275	37.75	2024258	688889	34.03	2403777	786666	32.73
12	Karnataka	4165929	1227557	29.47	4753692	1276235	26.85	5618924	1461358	26.01	6503433	1851287	28.47
13	Kerala	2822388	1266738	44.88	3113236	1393552	44.76	3586312	1546096	43.11	4496142	1866884	41.52
14	Madhya Pradesh	2951388	1016234	34.43	3589690	1201378	33.47	4778847	1543000	32.29	5392349	1822045	33.79

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

(Rs. in Lakhs)

SN	States	Total Expenditure 2008-09 (A)	Total Non Dev. Expenditure 2008-09 (A)	% of col. 4/3	Total Expenditure 2009-10 (A)	Total Non Dev. Expenditure 2009-10 (A)	% of col. 7/6	Total Expenditure 2010-11 (A)	Total Non Dev. Expenditure 2010-11 (A)	%of col. 10/9	Total Expenditure 2011-12 (A)	Total Non Dev. Expenditure 2011-12 (A)	% of Col 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Maharashtra	7569391	2658471	35.12	9491597	3207094	33.79	11284687	3914005	34.68	12144571	4395817	36.15
16	Manipur	262227	109461	41.74	301441	119004	39.48	430196	164129	38.15	474400	166300	35.05
17	Meghalaya	268278	93751	34.94	318238	110099	34.60	406188	115913	28.54	497381	138084	27.76
18	Mizoram	231380	80375	34.74	270269	94766	35.06	369970	122254	33.04	342625	123676	36.10
19	Nagaland	288953	134884	46.68	325242	158398	48.70	438146	192424	43.92	460054	211171	45.90
20	Orrissa	2119012	696186	32.85	2529159	928515	36.71	3286241	1148161	34.94	3632323	1339243	36.87
21	Punjab	2456899	1403214	57.11	2740794	1552528	56.64	3418028	1746586	51.10	3540575	1702376	48.08
22	Rajasthan	3429560	1294989	37.76	4013220	1564705	38.99	4687792	1747232	37.27	5193475	1885524	36.30
23	Sikkim	229361	135921	59.26	273805	156664	57.22	311894	160607	51.49	323323	170402	52.70
24	Tamil Nadu	5359026	1857770	34.67	5937535	2029654	34.18	7554259	2638348	34.95	8551122	2844065	33.26
25	Tripura	312945	133694	42.72	421379	185551	44.03	460236	201545	43.79	489964	216629	44.21
26	Uttaranchal	839536	310396	36.97	1065748	369435	34.66	1277202	425853	33.34	1432570	499394	34.86
27	Uttar Pradesh	7596889	2976932	39.19	8937360	4064129	45.47	11166097	4861930	43.54	12579366	5254587	41.77
28	West Bengal	5161333	2077543	40.25	5849987	2635676	45.05	6728208	2943820	43.75	7413875	2979456	40.19

Source: State Finances A Study of Budget of 2011-12
A report of Reserve Bank of India.

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
	2	3	4	5	6
	1. Andhra Pradesh				
A.	Total Receipts(1 to 12)	17326082	16739395	5777577	6513472
1	Internal Debt	1527897	1818488	2048321	2397272
2	Loans and Advances from the centre	39690	156856	208104	250305
3	Recovery of Loans & Adv.	36977	14291	22194	23506
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	93	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	202748	238286	263966	293201
7	Reserve Funds(Net)	180848	191618	102417	120877
8	Deposits & Adv.(Net)	3945370	3548436	3132575	3428311
9	Suspense & Misc.(Net)	9696600	8792670	-	-
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	1695859	1978750	-	-
B.	Total Disbursements (1 to 5)	1894967	2165987	2416489	3137039
1	Total Capital Outlay	1036646	1379305	1236963	1785454
(a)	Developmental	1030811	1370152	1229787	1768958
(b)	Non-Developmental	5835	9153	7176	16496
2	Discharge of Internal Debt.	438147	478170	887517	883671
3	Repayment of Loans to the Centre.	78837	149530	85780	87304
4	Loans & Adv. by State Governments.	341337	158982	206229	380610
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	2. Arunachal Pradesh				
A.	Total Receipts(1 to 12)	2299432	2366540	2410807	2542383
1	Internal Debt	18389	37114	32867	45958
2	Loans and Advances from the centre	-	-	-	-
3	Recovery of Loans & Adv.	278	20270	300	330
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	15721	19182	21291	21816
7	Reserve Funds(Net)	1400	1500	1700	1900
8	Deposits & Adv.(Net)	53344	54038	9336	9803
9	Suspense & Misc.(Net)	1944500	1950462	2311440	2427011
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	265800	283974	33873	35565
B.	Total Disbursements (1 to 5)	140081	153788	326269	277411
1	Total Capital Outlay	129012	109397	304532	252827
(a)	Developmental	124290	96976	183721	90495
(b)	Non-Developmental	4722	12421	120811	162332
2	Discharge of Internal Debt.	7974	21433	18392	21350
3	Repayment of Loans to the Centre.	371	2412	2735	2732
4	Loans & Adv. by State Governments.	2724	20546	610	502
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	3. Assam				
A.	Total Receipts(1 to 12)	16540702	24221869	9981850	10143472
1	Internal Debt	283251	226335	332534	399623
2	Loans and Advances from the centre	4500	-7307	6070	12936
3	Recovery of Loans & Adv.	3483	3287	3451	3624
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	5000	5000	5000	5000
6	Small Savings, Provident Funds, etc.(Net)	62789	75480	79255	83217
7	Reserve Funds(Net)	31740	73341	15823	17123
8	Deposits & Adv.(Net)	385226	557988	182985	199474
9	Suspense & Misc.(Net)	15473824	22917926	8968164	9014481
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	290889	369819	388568	407994
B.	Total Disbursements (1 to 5)	324455	373613	449982	555637
1	Total Capital Outlay	237301	262935	334304	450059
(a)	Developmental	233737	255749	328205	431109
(b)	Non-Developmental	3564	7186	6099	18950
2	Discharge of Internal Debt.	66892	78745	83778	79721
3	Repayment of Loans to the Centre.	11388	22011	23041	13701
4	Loans & Adv. by State Governments.	8874	9922	8859	12156
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	4. Bihar				
A.	Total Receipts(1 to 12)	15757485	19634730	1392201	1505388
1	Internal Debt	577803	537006	593162	671298
2	Loans and Advances from the centre	14986	76432	140502	237591
3	Recovery of Loans & Adv.	1131	1320	1412	1809
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	115336	70718	142006	120697
7	Reserve Funds(Net)	130248	56567	32745	59471
8	Deposits & Adv.(Net)	720994	631096	367374	414522
9	Suspense & Misc.(Net)	13487905	17519315	-	-
10	Appropriation to Contingency fund	-	-	115000	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	709082	742276	-	-
B.	Total Disbursements (1 to 5)	866967	1021186	1337415	1538228
1	Total Capital Outlay	643635	733209	1031382	1144781
(a)	Developmental	622970	705761	987742	993444
(b)	Non-Developmental	20665	27448	43640	151337
2	Discharge of Internal Debt.	125360	116932	176551	244208
3	Repayment of Loans to the Centre.	42867	81367	46643	45579
4	Loans & Adv. by State Governments.	55105	89678	82839	103660
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	5. Chhattisgarh				
A.	Total Receipts(1 to 12)	5948062	7741502	6782676	6904550
1	Internal Debt	18084	106457	292724	372724
2	Loans and Advances from the centre	20550	22264	24806	9551
3	Recovery of Loans & Adv.	53341	99243	84539	109626
4	Inter-State Settlement (Net)	146	305	2	1
5	Contingency Fund(Net)	-		186	4000
6	Small Savings, Provident Funds, etc.(Net)	48719	70759	79400	84400
7	Reserve Funds(Net)	47248	54413	60812	63704
8	Deposits & Adv.(Net)	194897	221349	247400	248748
9	Suspense & Misc.(Net)	5048710	6620238	5384305	5383294
10	Appropriation to Contingency fund	-	231	-	-
11	Other Capital Receipts	178	-	-	-
12	Remittances (Net)	516189	546243	608502	628502
B.	Total Disbursements (1 to 5)	392028	429330	565337	730688
1	Total Capital Outlay	294016	274492	365032	507706
(a)	Developmental	283805	266811	358055	494915
(b)	Non-Developmental	10211	7681	6977	12791
2	Discharge of Internal Debt.	37880	53578	76527	89813
3	Repayment of Loans to the Centre.	11057	11581	13694	14457
4	Loans & Adv. by State Governments	49075	89679	110084	118712
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	6. Goa				
A.	Total Receipts(1 to 12)	1496362	1188028	1229083	1360141
1	Internal Debt	66230	89081	64915	78490
2	Loans and Advances from the centre	53	-25881	1620	2825
3	Recovery of Loans & Adv.	977	1268	1434	1600
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	24298	34906	26698	29368
7	Reserve Funds(Net)	14909	16628	4358	4794
8	Deposits & Adv.(Net)	20178	25261	20262	22289
9	Suspense & Misc.(Net)	1119574	785004	868588	955447
10	Appropriation to Contingency fund	17000	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	233143	261761	241208	265328
B.	Total Disbursements (1 to 5)	113234	129993	164750	188387
1	Total Capital Outlay	89707	108501	141522	149352
(a)	Developmental	74648	90438	117375	119985
(b)	Non-Developmental	15059	18063	24147	29367
2	Discharge of Internal Debt.	14314	15408	18589	33705
3	Repayment of Loans to the Centre.	2315	2362	2348	2654
4	Loans & Adv. by State Governments.	2866	3722	2291	2676
5	Appropriation to Contingency.	4032	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	7. Gujarat				
A.	Total Receipts(1 to 12)	17182258	24421705	7759096	7825221
1	Internal Debt	1007933	1415844	1875400	2087100
2	Loans and Advances from the centre	22678	8625	18023	25487
3	Recovery of Loans & Adv.	18111	15066	24847	26835
4	Inter-State Settlement (Net)	-	-	1	1
5	Contingency Fund(Net)	994	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	113235	190067	284245	249245
7	Reserve Funds(Net)	84159	95682	99634	131800
8	Deposits & Adv.(Net)	1408171	1803346	1176810	1172117
9	Suspense & Misc.(Net)	13500581	20001011	3555772	3408272
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	2059	13630	-	-
12	Remittances (Net)	1024337	878434	724364	724364
B.	Total Disbursements (1 to 5)	1317843	1171941	1452337	1979495
1	Total Capital Outlay	1021976	804673	1006301	1427148
(a)	Developmental	1013957	785815	983152	1333929
(b)	Non-Developmental	8019	18858	23149	93219
2	Discharge of Internal Debt.	204587	268126	319438	415707
3	Repayment of Loans to the Centre.	55905	56381	62359	64699
4	Loans & Adv. by State Governments.	35375	42761	64239	71941
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	8. Haryana				
A.	Total Receipts(1 to 12)	6480366	6312361	8897779	8869651
1	Internal Debt	382206	831998	1224297	1292131
2	Loans and Advances from the centre	6600	13540	32184	64758
3	Recovery of Loans & Adv.	35180	21284	20860	23293
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	19000	-
6	Small Savings, Provident Funds, etc.(Net)	140127	187030	210156	231016
7	Reserve Funds(Net)	36189	41980	36191	42145
8	Deposits & Adv.(Net)	526095	731284	687944	722341
9	Suspense & Misc.(Net)	4862460	3931631	6164487	6050227
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	680	939	1627	1656
12	Remittances (Net)	490829	552675	501033	442084
B.	Total Disbursements (1 to 5)	612575	879413	1238422	1226353
1	Total Capital Outlay	450166	521848	372044	464051
(a)	Developmental	430685	503111	349450	445091
(b)	Non-Developmental	19481	18737	22594	18960
2	Discharge of Internal Debt.	117838	257640	774393	653496
3	Repayment of Loans to the Centre.	11340	16956	12372	13116
4	Loans & Adv. by State Governments.	33231	82969	79613	95690
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	9. Himachal Pradesh				
A.	Total Receipts(1 to 12)	4039881	4277045	476816	461349
1	Internal Debt	223675	248350	192219	201801
2	Loans and Advances from the centre	1199	6902	2778	3508
3	Recovery of Loans & Adv.	2097	3384	7992	2375
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	157183	165948	81000	86000
7	Reserve Funds(Net)	32275	29482	-	-
8	Deposits & Adv.(Net)	111132	122355	37387	37387
9	Suspense & Misc.(Net)	3176729	3370964	82241	82241
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	25162	-
12	Remittances (Net)	335591	329660	48037	48037
B.	Total Disbursements (1 to 5)	305415	287990	287575	266600
1	Total Capital Outlay	207907	194343	177155	149794
(a)	Developmental	201479	187987	169519	143327
(b)	Non-Developmental	6428	6356	7636	6467
2	Discharge of Internal Debt.	82966	81076	81640	89780
3	Repayment of Loans to the Centre.	5581	5604	6295	6304
4	Loans & Adv. by State Governments.	8961	6967	22485	20722
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	10.Jammu & Kashmir.				
A.	Total Receipts(1 to 12)	453072	463321	663774	635828
1	Internal Debt	241743	197149	393201	360341
2	Loans and Advances from the centre	10	4971	3690	-
3	Recovery of Loans & Adv.	251	219	201	202
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	124152	157057	155928	166814
7	Reserve Funds(Net)	39750	50971	54460	56246
8	Deposits & Adv.(Net)	2300	2300	2300	2300
9	Suspense & Misc.(Net)	31566	37354	40694	36625
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	13300	13300	13300	13300
B.	Total Disbursements (1 to 5)	630302	741863	791279	831770
1	Total Capital Outlay	565436	661262	686385	706326
(a)	Developmental	481098	550593	577239	616104
(b)	Non-Developmental	84248	110669	109146	90222
2	Discharge of Internal Debt.	50328	69706	87265	103912
3	Repayment of Loans to the Centre.	10792	4056	8626	13529
4	Loans & Adv. by State Governments	3836	6839	9003	8003
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	11. Jharkhand				
A.	Total Receipts(1 to 12)	703997	6859370	7560392	9493919
1	Internal Debt	179745	285689	285589	217923
2	Loans and Advances from the centre	-	-	-	-
3	Recovery of Loans & Adv.	1130	1511	1663	3412
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	15000	50000	75000	15000
6	Small Savings, Provident Funds, etc.(Net)	51804	69470	70719	725062
7	Reserve Funds(Net)	13755	9459	10405	58723
8	Deposits & Adv.(Net)	160129	460662	517734	456640
9	Suspense & Misc.(Net)	45503	5631668	6197679	7729800
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	236931	350911	401603	287359
B.	Total Disbursements (1 to 5)	516226	548555	625947	908253
1	Total Capital Outlay	390348	1375252	427310	635274
(a)	Developmental	366608	359678	402954	617271
(b)	Non-Developmental	23740	15574	24356	18003
2	Discharge of Internal Debt.	60690	88780	139277	126308
3	Repayment of Loans to the Centre.	16474	18570	15131	14009
4	Loans & Adv. by State Governments.	48714	65953	44229	132662
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	12. Karnatka				
A.	Total Receipts(1 to 12)	14403093	24455200	3462187	8242964
1	Internal Debt	799599	731000	560500	1361500
2	Loans and Advances from the centre	59616	68085	153872	173880
3	Recovery of Loans & Adv.	5665	55536	15950	6172
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	210	500	500
6	Small Savings, Provident Funds, etc.(Net)	232928	259115	328341	303500
7	Reserve Funds(Net)	262872	511802	108853	127099
8	Deposits & Adv.(Net)	1872044	2218859	751818	1790950
9	Suspense & Misc.(Net)	11034274	20478510	1254847	4149363
10	Appropriation to Contingency fund	18114	6979	17000	200000
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	117981	125104	270506	130000
B.	Total Disbursements (1 to 5)	12377952	1542659	1608779	2028442
1	Total Capital Outlay	987029	1213668	1198742	1375443
(a)	Developmental	939493	1164683	1148492	1328911
(b)	Non-Developmental	47536	48985	50250	46532
2	Discharge of Internal Debt.	131646	183787	192808	387160
3	Repayment of Loans to the Centre.	46143	47046	53493	59051
4	Loans & Adv. by State Governments.	73134	98158	163736	206788
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	13. Kerala				
A.	Total Receipts(1 to 12)	8319750	12105333	7794682	9102159
1	Internal Debt	1007433	669380	921186	1590381
2	Loans and Advances from the centre	76804	56234	75192	103533
3	Recovery of Loans & Adv.	3564	3847	5855	7075
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	8000	584	100	100
6	Small Savings, Provident Funds, etc.(Net)	1321804	1292308	1399843	1748705
7	Reserve Funds(Net)	88608	79723	41724	46332
8	Deposits & Adv.(Net)	418451	501084	541195	592810
9	Suspense & Misc.(Net)	4661571	8770319	4032081	4232088
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	910	4896	950	2000
12	Remittances (Net)	732605	726958	776556	779135
B.	Total Disbursements (1 to 5)	8255009	534175	767677	1420923
1	Total Capital Outlay	169561	205940	319369	383471
(a)	Developmental	164295	199279	304474	358094
(b)	Non-Developmental	5266	6661	14895	25377
2	Discharge of Internal Debt.	527926	214000	337938	881618
3	Repayment of Loans to the Centre.	29205	26568	30533	32921
4	Loans & Adv. by State Governments.	98367	87667	79837	122913
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	14. Madhya Pradesh				
A.	Total Receipts(1 to 12)	13284085	18137787	15563589	16817493
1	Internal Debt	539930	725797	815168	1266862
2	Loans and Advances from the centre	115368	134454	134550	178867
3	Recovery of Loans & Adv.	5362	2337	7067	7386
4	Inter-State Settlement (Net)	78	276	-	-
5	Contingency Fund(Net)	-	-	10000	10000
6	Small Savings, Provident Funds, etc.(Net)	138723	151172	170399	175346
7	Reserve Funds(Net)	60038	76394	114300	78704
8	Deposits & Adv.(Net)	791087	933430	845497	1097775
9	Suspense & Misc.(Net)	10719389	15183147	12332711	12870483
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	2400	2169	34800	-
12	Remittances (Net)	911710	928611	1099097	1132070
B.	Total Disbursements (1 to 5)	1053562	1413581	1689501	1872224
1	Total Capital Outlay	671315	792488	954579	872193
(a)	Developmental	658827	780533	937564	854266
(b)	Non-Developmental	12488	11955	17015	17927
2	Discharge of Internal Debt.	151615	193780	291475	627587
3	Repayment of Loans to the Centre.	44486	45626	51042	52423
4	Loans & Adv. by State Governments.	186146	381687	392405	320021
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	15.Maharashtra				
A.	Total Receipts(1 to 12)	19304531	40423108	46032637	37548397
1	Internal Debt	2122718	2081220	2469836	2400000
2	Loans and Advances from the centre	38558	75222	80842	187211
3	Recovery of Loans & Adv.	56021	51484	57782	47458
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	70894	35193	-	-
6	Small Savings, Provident Funds, etc.(Net)	221981	330873	425771	440028
7	Reserve Funds(Net)	242779	255910	197318	197156
8	Deposits & Adv.(Net)	1143777	1415016	1653391	1628863
9	Suspense & Misc.(Net)	13552120	34126903	39062596	30562631
10	Appropriation to Contingency fund	40000	60000	-	-
11	Other Capital Receipts	1800	2507	-	-
12	Remittances (Net)	1813883	1988780	2085101	2085050
B.	Total Disbursements (1 to 5)	2492851	2251513	2570572	3267914
1	Total Capital Outlay	1887321	1742866	1882327	2243890
(a)	Developmental	1841395	1671665	1809882	2142688
(b)	Non-Developmental	45926	71201	72445	101202
2	Discharge of Internal Debt.	370398	339845	529184	882707
3	Repayment of Loans to the Centre.	42063	42694	48203	51445
4	Loans & Adv. by State Governments.	128069	126108	110858	89872
5	Appropriation to Contingency.	65000	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	16.Manipur				
A.	Total Receipts(1 to 12)	2296043	2312100	2351118	2418295
1	Internal Debt	51265	51981	30950	42274
2	Loans and Advances from the centre	518	8	15000	31000
3	Recovery of Loans & Adv.	66	328	366	393
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	14007	14375	20357	20165
7	Reserve Funds(Net)	2508	3051	3645	3973
8	Deposits & Adv.(Net)	48171	86812	87800	86990
9	Suspense & Misc.(Net)	1984283	1942504	2125000	2020000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	195225	213041	68000	213500
B.	Total Disbursements (1 to 5)	178150	171141	220826	211488
1	Total Capital Outlay	146680	158777	209032	197883
(a)	Developmental	141201	148476	180770	170524
(b)	Non-Developmental	5479	10301	28262	27359
2	Discharge of Internal Debt.	6848	7470	6784	8841
3	Repayment of Loans to the Centre.	24514	4205	4210	4514
4	Loans & Adv. by State Governments.	108	689	800	250
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	17.Meghalaya				
A.	Total Receipts(1 to 12)	1040480	1382816	1299812	1334740
1	Internal Debt	31642	40253	51022	61113
2	Loans and Advances from the centre	613	49	1333	1498
3	Recovery of Loans & Adv.	1826	1668	2017	2200
4	Inter-State Settlement (Net)	-			
5	Contingency Fund(Net)	10330	1200	21000	21000
6	Small Savings, Provident Funds, etc.(Net)	10655	12156	18227	20050
7	Reserve Funds(Net)	2585	2726	3028	3294
8	Deposits & Adv.(Net)	81435	82365	37620	39272
9	Suspense & Misc.(Net)	795005	1093992	1074367	1091384
10	Appropriation to Contingency fund	-			
11	Other Capital Receipts	-			
12	Remittances (Net)	106389	148407	91198	94929
B.	Total Disbursements (1 to 5)	74995	65097	82053	119124
1	Total Capital Outlay	53101	48129	69400	97267
(a)	Developmental	48345	43289	62742	89160
(b)	Non-Developmental	4756	4840	6658	8107
2	Discharge of Internal Debt.	10922	12421	7000	10145
3	Repayment of Loans to the Centre.	5951	1882	2195	2062
4	Loans & Adv. by State Governments.	5021	2665	3458	9650
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	18.Mizoram				
A.	Total Receipts(1 to 12)	1033671	708488	999406	678795
1	Internal Debt	9958	19372	53610	43360
2	Loans and Advances from the centre	619	3217	387	2303
3	Recovery of Loans & Adv.	2486	2532	3301	3676
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	20000	20000
6	Small Savings,Provident Funds, etc.(Net)	31515	39679	43744	45291
7	Reserve Funds(Net)	7182	2390	2500	4750
8	Deposits & Adv.(Net)	29954	47663	35884	20959
9	Suspense & Misc.(Net)	859177	482257	751368	461251
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	92780	111378	88612	77205
B.	Total Disbursements (1 to 5)	55474	96307	121189	78982
1	Total Capital Outlay	44104	57280	75034	49695
(a)	Developmental	42125	54681	71386	47339
(b)	Non-Developmental	1979	2599	3648	2356
2	Discharge of Internal Debt.	7805	34647	40246	24018
3	Repayment of Loans to the Centre.	1824	1886	2694	1798
4	Loans & Adv. by State Governments.	1741	2494	3215	3471
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	19.Nagaland				
A.	Total Receipts(1 to 12)	863269	983389	811483	871055
1	Internal Debt	85199	125648	49036	124565
2	Loans and Advances from the centre	-1587	-	32	800
3	Recovery of Loans & Adv.	257	420	400	350
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	14453	14954	-	15300
7	Reserve Funds(Net)	3949	3065	2900	3030
8	Deposits & Adv.(Net)	36940	78640	13000	12000
9	Suspense & Misc.(Net)	601986	624854	646105	615000
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	122072	135808	100010	100010
B.	Total Disbursements (1 to 5)	124451	171891	148955	225576
1	Total Capital Outlay	85308	98953	122103	143543
(a)	Developmental	70393	79596	104853	94919
(b)	Non-Developmental	14915	19357	17250	48624
2	Discharge of Internal Debt.	38460	68848	23836	79549
3	Repayment of Loans to the Centre.	537	3735	2388	2093
4	Loans & Adv. by State Governments.	146	355	628	391
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	20.Orissa				
A.	Total Receipts(1 to 12)	11010020	18867862	3333803	20441058
1	Internal Debt	64318	145978	354712	587102
2	Loans and Advances from the centre	50848	19035	85799	49546
3	Recovery of Loans & Adv.	23621	35636	24314	24029
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	30134	1107	40000	40000
6	Small Savings, Provident Funds, etc.(Net)	212970	257058	243433	275090
7	Reserve Funds(Net)	57230	73595	98610	91881
8	Deposits & Adv.(Net)	323624	313450	534448	737984
9	Suspense & Misc.(Net)	9655550	17496274	1357053	18025407
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	591725	525729	595434	610019
B.	Total Disbursements (1 to 5)	573274	524905	652632	855575
1	Total Capital Outlay	377916	364788	445567	566237
(a)	Developmental	359422	347013	421943	542140
(b)	Non-Developmental	18494	17775	23624	24097
2	Discharge of Internal Debt.	105831	105174	122269	178184
3	Repayment of Loans to the Centre.	43430	43695	48848	48484
4	Loans & Adv. by State Governments.	21097	11248	35948	62670
5	Appropriation to Contingency.	25000	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	21.Punjab				
A.	Total Receipts(1 to 12)	4751975	4257195	11160657	11313889
1	Internal Debt	615453	1003644	1175466	1277690
2	Loans and Advances from the centre	27772	7140	18150	34604
3	Recovery of Loans & Adv.	7875	127652	61420	8034
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	205403	219652	360798	475232
7	Reserve Funds(Net)	51024	24355	40007	62282
8	Deposits & Adv.(Net)	400163	279487	317539	317539
9	Suspense & Misc.(Net)	3276964	2426920	9055409	9006641
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	167321	168345	131868	131867
B.	Total Disbursements (1 to 5)	520153	750361	1148328	1318910
1	Total Capital Outlay	285793	216641	402943	541834
(a)	Developmental	267102	204071	367758	517419
(b)	Non-Developmental	18691	12570	35185	24415
2	Discharge of Internal Debt.	211540	513439	714621	750137
3	Repayment of Loans to the Centre.	17313	17397	23937	18504
4	Loans & Adv. by State Governments.	5507	2884	6827	8435
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	22.Rajasthan				
A.	Total Receipts(1 to 12)	17459122	19341998	18664916	14256589
1	Internal Debt	915197	853854	770881	937937
2	Loans and Advances from the centre	32590	25789	42410	81953
3	Recovery of Loans & Adv.	8924	11202	22160	16778
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	16500	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	310532	397547	511172	543687
7	Reserve Funds(Net)	204390	-26681	122454	161361
8	Deposits & Adv.(Net)	8180818	9944567	10561903	11292765
9	Suspense & Misc.(Net)	7132652	7522063	5928392	516918
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	420	894	930	585
12	Remittances (Net)	657099	612763	704614	704605
B.	Total Disbursements (1 to 5)	883765	867762	1020179	1206406
1	Total Capital Outlay	589995	517472	681922	855014
(a)	Developmental	604485	575197	666554	834508
(b)	Non-Developmental	-14490	-51725	15368	20506
2	Discharge of Internal Debt.	204063	254491	285302	300386
3	Repayment of Loans to the Centre.	39201	40017	45382	47048
4	Loans & Adv. by State Governments.	34006	49782	7573	3958
5	Appropriation to Contingency.	16500	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	23.Sikkam				
A.	Total Receipts(1 to 12)	378240	495103	366673	390393
1	Internal Debt	33701	39186	9981	15182
2	Loans and Advances from the centre	44	25	384	1060
3	Recovery of Loans & Adv.	38	30	80	80
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings, Provident Funds, etc.(Net)	9739	10784	15550	16880
7	Reserve Funds(Net)	6325	4849	5175	5538
8	Deposits & Adv.(Net)	4684	4504	5378	5159
9	Suspense & Misc.(Net)	240811	351296	247228	262065
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	82898	84429	82897	84429
B.	Total Disbursements (1 to 5)	68829	77179	103831	117084
1	Total Capital Outlay	61178	64853	95840	105583
(a)	Developmental	53465	55966	88810	102450
(b)	Non-Developmental	7713	8887	7030	3113
2	Discharge of Internal Debt.	6216	7068	5663	5290
3	Repayment of Loans to the Centre.	1412	1560	1723	1691
4	Loans & Adv. by State Governments.	23	3698	605	4540
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	24.Tamil Nadu				
A.	Total Receipts(1 to 12)	21924301	40914807	36117350	29908658
1	Internal Debt	1079798	1452699	1384786	1836970
2	Loans and Advances from the centre	104320	102985	123152	164569
3	Recovery of Loans & Adv.	193423	258711	66097	36726
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	51	-	-
6	Small Savings, Provident Funds, etc.(Net)	371336	425910	485727	519923
7	Reserve Funds(Net)	522376	149454	250830	221567
8	Deposits & Adv.(Net)	1751080	1944682	2131581	2265069
9	Suspense & Misc.(Net)	17638264	36209201	31278426	24467083
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	263704	371114	396751	396751
B.	Total Disbursements (1 to 5)	1414999	1337476	1863786	2133165
1	Total Capital Outlay	910430	857259	1357372	1587759
(a)	Developmental	887364	804260	1272550	1541472
(b)	Non-Developmental	23066	52979	84982	46287
2	Discharge of Internal Debt.	189653	217982	288840	324818
3	Repayment of Loans to the Centre.	31922	33199	60957	66134
4	Loans & Adv. by State Governments.	282994	229056	156457	154454
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	25.Tripura				
A.	Total Receipts(1 to 12)	1803549	1810529	1318213	1581160
1	Internal Debt	20617	63102	52000	57300
2	Loans and Advances from the centre	252	660	300	400
3	Recovery of Loans & Adv.	325	1756	300	300
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	42859	62054	50156	62588
7	Reserve Funds(Net)	15588	3526	588	704
8	Deposits & Adv.(Net)	17688	25897	23012	25515
9	Suspense & Misc.(Net)	1583114	1533715	1112072	1338612
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	123106	119819	79785	95741
B.	Total Disbursements (1 to 5)	138158	154373	169164	195980
1	Total Capital Outlay	120240	133223	146230	153395
(a)	Developmental	100913	111836	121398	94509
(b)	Non-Developmental	19327	21387	24832	58886
2	Discharge of Internal Debt.	13280	16524	17414	33853
3	Repayment of Loans to the Centre.	2832	2870	3216	5304
4	Loans & Adv. by State Governments.	1806	1756	2304	3428
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	26.Uttaranchal				
A.	Total Receipts(1 to 12)	3219430	4607554	1566488	1729316
1	Internal Debt	220156	255104	305824	321600
2	Loans and Advances from the centre	1812	3134	5000	1500
3	Recovery of Loans & Adv.	5356	6483	9638	7496
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	242	3705	4500	23500
6	Small Savings, Provident Funds, etc.(Net)	86808	142180	114510	102768
7	Reserve Funds(Net)	16883	5170	14010	17210
8	Deposits & Adv.(Net)	174787	222282	135400	247636
9	Suspense & Misc.(Net)	2410726	3806262	701006	706006
10	Appropriation to Contingency fund	-	49000	15000	40000
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	302660	114234	261600	261600
B.	Total Disbursements (1 to 5)	316929	353947	362773	504122
1	Total Capital Outlay	201634	213674	220035	309458
(a)	Developmental	184188	202730	203872	285003
(b)	Non-Developmental	17446	10944	16163	24455
2	Discharge of Internal Debt.	99398	133629	125530	160540
3	Repayment of Loans to the Centre.	3726	3639	4433	3333
4	Loans & Adv. by State Governments.	12171	3005	12775	30791
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	27.Uttar Pradesh				
A.	Total Receipts(1 to 12)	58445995	49688734	26978219	28011732
1	Internal Debt	1633909	2220641	2170436	3290960
2	Loans from the Centre	42094	28266	128097	100279
3	Recovery of Loans & Adv.	77809	29308	90253	67177
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	17092	8282	5182	1000
6	Small Savings, Provident Funds, etc.(Net)	651078	815566	969522	1042963
7	Reserve Funds(Net)	362826	582456	854119	971434
8	Deposits & Adv.(Net)	2265630	1726035	1089062	1324910
9	Suspense & Misc.(Net)	51477695	41419898	19941548	20908009
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	1917862	2858282	1730000	305000
B.	Total Disbursements (1 to 5)	2992921	3370166	3442320	4362274
1	Total Capital Outlay	2234271	2509123	2417901	2434318
(a)	Developmental	2150437	2448026	2250349	2277635
(b)	Non-Developmental	84134	61097	167552	156683
2	Discharge of Internal Debt.	557709	646872	786957	1704335
3	Repayment of Loans to the Centre.	119939	119986	130026	131291
4	Loans & Adv. by State Governments.	80702	94185	107436	92330
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	28. West Bengal				
A.	Total Receipts(1 to 12)	18072486	23462050	23277058	23863860
1	Internal Debt	2485541	3573085	3604827	3272705
2	Loans from the Centre	39965	29983	37139	71838
3	Recovery of Loans & Adv.	561583	38710	23896	16334
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	634	143	270	-
6	Small Savings, Provident Funds, etc.(Net)	143037	183172	215281	245270
7	Reserve Funds(Net)	171543	163335	257702	348464
8	Deposits & Adv.(Net)	2273445	2100129	2051975	2694416
9	Suspense & Misc.(Net)	11864570	16850211	16564200	16693198
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	532168	523282	521768	521635
B.	Total Disbursements (1 to 5)	1858370	1895874	2322863	2350776
1	Total Capital Outlay	370530	301107	358733	685668
(a)	Developmental	356162	285376	338409	656380
(b)	Non-Developmental	14368	15731	20324	29287
2	Discharge of Internal Debt.	1336701	1345708	1845109	1581087
3	Repayment of Loans to the Centre.	75175	173815	69845	26301
4	Loans & Adv. by State Governments.	75964	75244	49176	57721
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	29.Delhi				
A.	Total Receipts(1 to 12)	-	-	-	-
1	Internal Debt	-	-	-	-
2	Loans from the Centre	-	-	-	-
3	Recovery of Loans & Adv.	-	-	-	-
4	Inter-State Settlement (Net)	-	-	-	-
5	Contingency Fund(Net)	-	-	-	-
6	Small Savings,Provident Funds, etc.(Net)	-	-	-	-
7	Reserve Funds(Net)	-	-	-	-
8	Deposits & Adv.(Net)	-	-	-	-
9	Suspense & Misc.(Net)	-	-	-	-
10	Appropriation to Contingency fund	-	-	-	-
11	Other Capital Receipts	-	-	-	-
12	Remittances (Net)	-	-	-	-
B.	Total Disbursements (1 to 5)	-	-	-	-
1	Total Capital Outlay	-	-	-	-
(a)	Developmental	-	-	-	-
(b)	Non-Developmental	-	-	-	-
2	Discharge of Internal Debt.	-	-	-	-
3	Repayment of Loans to the Centre.	-	-	-	-
4	Loans & Adv. by State Governments.	-	-	-	-
5	Appropriation to Contingency.	-	-	-	-

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	2008-09(A)	2009-10(A)	2010-11(RE)	2011-12(BE)
1	2	3	4	5	6
	30.All States				
A.	Total Receipts(1 to 12)	285637737	378179915	254046756	264765920
1	Internal Debt	16043388	19845453	22115550	26612159
2	Loans from the Centre	700472	810689	1339415	1791799
3	Recovery of Loans & Adv.	1107156	808782	559789	448277
4	Inter-State Settlement (Net)	225	579	03	02
5	Contingency Fund(Net)	174914	105475	200738	140100
6	Small Savings, Provident Funds, etc.(Net)	5075936	5907457	6803795	8143618
7	Reserve Funds(Net)	2691226	2536761	2536307	2901563
8	Deposits & Adv.(Net)	27341612	30083018	27198607	30894544
9	Suspense & Misc.(Net)	217876106	301876567	181037803	183013538
10	Appropriation to Contingency fund	57000	60000	115000	40000
11	Other Capital Receipts	26564	81245	95471	204241
12	Remittances (Net)	14543138	16063889	12044281	10576081
B.	Total Disbursements (1 to 5)	36509171	23511081	28114597	33919958
1	Total Capital Outlay	14262774	14921459	17040218	20275404
(a)	Developmental	13733706	14349766	16039004	18992046
(b)	Non-Developmental	529668	571693	1001214	1283358
2	Discharge of Internal Debt.	5176786	5825273	8281512	10691852
3	Repayment of Loans to the Centre.	776604	980650	862047	833483
4	Loans & Adv. by State Governments.	1597076	1748699	1764320	2119219
5	Appropriation to Contingency.	14695331	35000	166500	-

Source: State Finances A study of Budget of 2011-12
A Report of Reserve Bank of India.

Chapter-4

Income & Expenditure of Zila Parishads & Improvement Trusts

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

- The total income of Zila Parishads was Rs.2918.56 lakh during 2010-11 and Rs.2640.04 lakh during 2011-12.
- The total expenditure of Zila Parishads in Punjab was Rs.3002.01 lakh during 2010-11 as compared to Rs.2603.78 lakh during 2011-12.
- Income of improvement trusts for Punjab was Rs.112073 lakh in 2010-11 and Rs.136837 lakh in 2011-12 where as the expenditure was Rs.92200 lakh during 2010-11 and Rs.159610 lakh during 2011-12.

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

(Rs. in Lakhs)

SN	Year	Establishment	Roads	Education	Medical and Health	Vetinary	Other Exp.	Total
0	1	2	3	4	5	6	7	8
1	1980-81	81.90	2.16	0.27	9.60	12.05	160.10	266.08
		(30.78)	(0.81)	(0.10)	(3.61)	(4.53)	(60.17)	(100.00)
2	1990-91	242.86	3.07	-	2.65	7.79	324.66	581.03
		(41.80)	(0.53)	-	(0.45)	(1.34)	(55.88)	(100.00)
3	2000-01	692.40	9.28	165.50	6.13	22.52	934.46	1830.29
		(37.83)	(0.51)	(9.04)	(0.33)	(1.23)	(51.06)	(100.00)
4	2008-09	1080.57	-	5.80	173.97	43.49	1765.81	3069.64
		(35.20)	-	(0.19)	(5.67)	(1.42)	(57.52)	(100.00)
5	2009-10	1407.49	-	-	440.16	135.44	2664.35	4647.44
		(30.29)	-	-	(9.47)	(2.91)	(57.33)	(100.00)
6	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)
7	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)

Note : Figures in brackets are percentage to total

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

(Rs. in Lakhs)

SN	Year	Local rate	Taxes	Fees	Property	Education	Medical and Health	Grants in aid	Other sources	Total
0	1	2	3	4	5	6	7	8	9	10
1	1980-81	48.53	2.31	0.79	12.60	-	2.28	15.00	168.65	250.16
		(19.40)	(0.92)	(0.31)	(5.04)	-	(0.91)	(6.00)	(67.42)	(100.00)
2	1990-91	40.38	-	0.97	66.41	-	-	279.68	258.14	645.58
		(6.25)	-	(0.15)	(10.29)	-	-	(43.32)	(39.99)	(100.00)
3	2000-01	10.17	-	2.18	261.77	-	-	1248.86	464.99	1987.97
		(0.51)	-	(0.11)	(13.17)	-	-	(62.82)	(23.39)	(100.00)
4	2009-10	8.43	23.55	8.43	272.60	-	540.68	1030.44	2749.02	4633.15
		(0.18)	(0.51)	(0.18)	(5.88)	-	(11.67)	(22.24)	(59.34)	(100.00)
5	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)
6	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)

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)

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

Chapter-5

Banks and Debt Position of State

The total number of banks for the working in State as on 31st December, 2011 was 8892. Number of Indian Commercial banks was 4231, foreign banks were 8, Co-operative banks were 804 and Post office saving banks was 3849 respectively.

The total number of Schedule Commercial bank offices in Punjab was 3983 as on 31st December 2011. The deposits in these banks were to the tune of Rs.114243 crore and credits made by these banks were Rs.53904 crore. The percentage share of Punjab in total bank credit of all states was 3.69%. The share of Maharashtra was (33.97%) followed by Tamil Nadu (11.48%). Credit deposit ratio in Punjab was 80.14. Credit deposit ratio was highest (116.29%) in Tamil Nadu followed by Andhra Pradesh (109.86%).

Table No.5.1 Banking Development in Punjab

AS ON 31ST DECEMBER

SN	Type of Bank	Number of Office			
		2008	2009	2010	2011
1	2	3	4	5	6
1	Indian Commercial Banks	3314	3580	3823	4231
	a) Indian Scheduled Banks	3298	3564	3806	4206
	b) Indian Non-Scheduled Banks	16	16	17	25
2	Foreign Banks	6	7	8	8
3	Co-operative Banks	807	805	804	804
4	Post Office Saving Banks Punjab Circle.	3854	3877	3853	3849
5	All Type of Banks	7981	8269	8488	8892

Source : Reserve Bank of India

Table No.5.2 State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2011

SN	States	No of office	Population Per Bank Office in 000	Bank deposits (Rs in crore)	%age to total bank deposits	Bank credit (Rs in crore)	%age to total bank credit
1	2	3	4	5	6	7	8
1	Andhra Pradesh	7692	10	323460	6.35	355350	9.47
2	Arunachal Pradesh	88	15	4969	0.10	1325	0.04
3	Assam	1537	19	59449	1.17	23184	0.62
4	Bihar	4384	23	128679	2.53	37057	0.99
5	Jharkhand	2030	16	81553	1.60	27533	0.73
6	Goa	468	3	35050	0.69	9249	0.25
7	Gujrat	5076	11	287464	5.64	192650	5.13
8	Haryana	2755	9	135464	2.66	104453	2.78
9	Himachal Pradesh	1105	6	36926	0.72	13124	0.35
10	Jammu and Kashmir	1061	11	45836	0.90	15908	0.42
11	Karnatka	6495	16	384056	7.54	268660	7.16
12	Kerala	4646	7	190465	3.74	140558	3.75
13	Chhattisgarh	1456	17	61369	1.20	33811	0.90
14	Madhya Pradesh	4475	15	158370	3.11	88937	2.37
15	Maharashtra	8799	12	1496681	29.39	1273385	33.93
16	Manipur	84	31	3378	0.07	1229	0.03
17	Meghalya	224	13	10388	0.20	2654	0.07
18	Mizoram	101	10	3092	0.06	1300	0.03
19	Nagaland	97	20	5188	0.10	1475	0.04
20	Orrissa	3095	13	114243	2.24	53904	1.44
21	Punjab	3983	7	172622	3.39	138347	3.69
22	Rajasthan	4529	14	140008	2.75	124514	3.32
23	Sikkim	84	7	3649	0.07	1266	0.03
24	Tamil Nadu	6841	10	370498	7.28	430845	11.48
25	Tripura	244	14	9598	0.19	2887	0.08
26	Uttaranchal	1324	7	54009	1.08	18828	0.50
27	Uttar Pradesh	11184	17	411999	8.09	171011	4.56
28	WestBengal	5673	15	363466	7.14	219143	5.84

Table No.5.3 State -wise percentage of credit to deposits of scheduled commercial bank Dec.2010 and Dec.2011

(Rs. in Crores)

SN	State	Last Friday of (As on Dec.2010)			Last Friday of (As on Dec.2011)		
		Deposits (In Crore)	Credit (In Crore)	%age of credit to deposits	Deposits in crores	Credit in crores	%age of credit to deposits
1	2	3	4	5	6	7	8
1	Andhra Pradesh	292277	321372	109.95	323460	355350	109.86
2	Arunachal Pradesh	5422	1220	22.5	4969	1325	26.66
3	Assam	59101	21053	35.62	59449	23184	39
4	Bihar	119153	34568	29.01	128679	37057	28.80
5	Jharkhand	76198	26697	35.04	81553	27533	33.76
6	Goa	32025	9302	29.05	35050	9249	26.39
7	Gujarat	261485	173432	66.33	287464	192650	67.02
8	Haryana	129721	92733	71.49	135464	104453	77.11
9	Himachal Pradesh	33004	13055	39.56	36926	13124	33.54
10	Jammu and Kashmir	40377	15000	37.15	45836	15908	34.71
11	Karnataka	349009	253121	72.53	384056	268660	69.95
12	kerala	170547	122823	72.02	190465	140558	73.80
13	Chhatisgarh	57284	29983	52.34	61369	33811	55.04
14	Madhya Pradesh	139575	83302	59.68	158370	88937	56.16
15	Maharashtra	1471685	1196639	81.31	1496681	1273385	85.08
16	Manipur	3537	1159	32.77	3378	1229	36.38
17	Meghalya	9797	2351	24	10388	2654	25.55
18	Mizoram	2629	1131	43.02	3092	1300	42.04
19	Nagaland	5265	1346	25.57	51.88	1475	28.43
20	Orissa	103227	52909	51.25	114243	53904	47.18
21	Punjab	153737	118906	77.34	172622	138347	80.14
22	Rajasthan	1282297	115474	90.01	140008	124574	88.98
23	Sikkim	3301	1245	37.71	3649	1260	34.53
24	Tamil Nadu	343635	302128	87.92	370498	430845	116.29
25	Tripura	8731	2739	31.37	9598	2887	30.08
26	Uttar Pradesh	373634	162890	43.60	54009	18829	34.86
27	Uttaranchal	49180	17306	35.19	471999	171011	36.23
28	West Bengal	313348	199582	63.69	363466	219143	60.29

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

(Rs. in Crores)

Sr.No	Name of States	Net amount (including P.P.F) collected through post offices			
		2000-2001	2009-2010®	2010-2011®	2011-2012(P)
1	2	3	4	5	6
1	Andhra Pradesh	1809.68	2283.37	1893.17	(-)1204.6
2	Assam	513.74	279.54	1007.19	-34.18
3	Arunachal Pradesh	15.32	55.67	57.90	463.97
4	Bihar	2210.29	2075.97	1968.44	-1064.66
5	Jharkhand	-	1187.58	1255.06	3.66
6	Gujarat	4281.25	3780.34	1760.95	-625.72
7	Goa	102.47	165.11	164.55	707.57
8	Haryana	978.18	1107.48	834.88	67.05
9	Himachal Pradesh	235.79	546.77	768.93	-2717.25
10	Jammu and Kashmir	300.34	240.18	282.87	637.07
11	Karnataka	1570.96	894.61	1013.42	-2130.06
12	Kerala	491.71	-188.77	198.94	-2655.12
13	Madhya Pradesh	993.28	963.10	1285.25	-53.58
14	Chhattisgarh	363.68	300.18	418.10	-35.21
15	Maharashtra	4100.36	3063.96	3967.34	76.83
16	Manipur	25.47	-11.17	-6.32	-3.57
17	Meghalya	33.07	58.49	81.89	0.55
18	Mizoram	15.48	17.00	30.83	-62.04
19	Nagaland	8.66	7.62	17.06	-125.45
20	orrissa	545.10	1011.40	1127.79	816.70
21	Punjab	2181.06	1731.56	560.10	214.02
22	Rajasthan	2609.22	-931.39	-16.10	-456.48
23	Sikkim	12.70	4.52	35.70	-5.78
24	Tamil Nadu	1600.22	2016.94	799.13	-735.41
25	Tripura	138.27	133.23	172.38	16.85
26	Uttar Pradesh	4042.99	4856.90	3988.22	-1968.71
27	Uttranchal	462.60	845.13	852.69	-105.52
28	West Bengal	6181.67	8985.38	8409.45	-51.88

Small Saving
Table No.5.5 Small Savings Schemes in Punjab

(Rs. in Thousand)

SN	Name of Scheme	1980-81	1990-91	2000-01	2009-10	2010-11	2011-12
1	2	3	4	5	6	7	8
1	Post of Saving Bank Deposits						
	i) Gross Receipts	731523	1480735	4827438	30597890	43290849	41080900
	ii) Encashment	580800	1287433	4442172	24498013	41270938	39765257
	iii) Net Receipts	150723	193302	385266	6099877	2019941	1315643
2	10 Year Commulative Time Deposits						
	i) Gross Receipts	32341	16538	0.03	-	-	-
	ii) Encashment	15407	45162	0	-	-	-
	iii) Net Receipts	16394	-28624	0.03	-	-	-
3	Five Year Post office Deposits						
	i) Gross Receipts	39936	411506	3598705	11029391	11958427	12343737
	ii) Encashment	20745	272129	1136457	10617110	11038527	11558622
	iii) Net Receipts	19191	139377	1862248	412281	919890	785115
4	Post office time Deposits						
	i) Gross Receipts	200132	209926	4095167	-	-	-
	ii) Encashment	98279	227517	2308017	-	-	-
	iii) Net Receipts	101853	-17591	1787150	-	-	-
5	National Saving Certificates II to V issue						
	i) Gross Receipts	147280	0	0	-	-	-188240
	ii) Encashment	23927	292	0	-	-15	-2
	iii) Net Receipts	123353	-292	0	-	15	-188238
6	National Savings Certificates VI to VII issue						
	i) Gross Receipts	0	0	0	-	-	5331
	ii) Encashment	0	104299	0	4803	-1531	12794
	iii) Net Receipts	0	-104299	0	-4803	1531	-7463
7	Public Provident Fund						
	i) Gross Receipts	260	482014	4913417	3960770	5063374	5591596
	ii) Encashment	3	2780	892570	1104600	3316000	1769769
	iii) Net Receipts	257	449234	4020847	2856470	3747374	3821817
8	N.S.C & Old Certificates						
	i) Gross Receipts	0	0	0	-	215	2909
	ii) Encashment	10243	956802	19965	-	-	1570
	iii) Net Receipts	-10243	-956802	-19965	-	215	1339
9	Indra Vikas Patra						
	i) Gross Receipts	0	771416	2875	-	-	-81595
	ii) Encashment	0	0	(-)111921	80014	-116860	-811
	iii) Net Receipts	0	771416	-1116346	-80014	116860	-80784

Small Saving
Table No.5.5 Small Savings Schemes in Punjab

(Rs. in Thousand)

SN	Name of Scheme	1980-81	1990-91	2000-01	2009-10	2010-11	2011-12
1	2	3	4	5	6	7	8
10	Monthly Income Scheme						
	i) Gross Receipts	0	254701	6000462	19713219	18772833	9747599
	ii) Encashment	0	25423	1154807	13041863	13913975	17305874
	iii) Net Receipts	0	229278	4845655	6671356	4858858	-7558275
11	N.S.S.						
	i) Gross Receipts	0	637626	79027	122645	-203362	76620
	ii) Encashment	0	6310	184408	124702	95268	153790
	iii) Net Receipts	0	631316	(-)105381	-2057	-298630	-77170
12	N.S.S (1992)						
	i) Gross Receipts	0	0	8938	1657	2025	27013
	ii) Encashment	0	0	12979	793	3895	77437
	iii) Net Receipts	0	0	(-)4041	864	-1820	-50424
13	Kisan Vikas Patra						
	i) Gross Receipts	-	1850411	15414010	9352847	7513545	2525226
	ii) Encashment	-	10614	6199690	7406852	9150868	6318578
	iii) Net Receipts	-	1339797	9214320	1946015	-1636623	-3793352
14	National Saving						
	i) Gross Receipts	147280	574290	4254686	3923090	3742809	4097135
	ii) Encashment	23927	2377	1002650	5328919	4643735	4004813
	iii) Net Receipts	121353	571913	3255036	-1405829	-900926	92322
15	Deposit Scheme relating to Govt. Employees						
	i) Gross Receipts	-	-	-	-	-	-
	ii) Encashments	-	-	-	-	-	-
	iii) Net Receipts	-	-	-	-	-	-
16	Time Deposits 1-2-3-5						
	i) Gross Receipts	-	-	-	21931357	19115111	16670052
	ii) Encashments	-	-	-	18544869	25955806	19557024
	iii) Net Receipts	-	-	-	3386488	-6840695	-2886972
17	5 year cumulative time Deposits						
	i) Gross Receipts	-	-	-	-	-	-
	ii) Encashment	-	-	-	-	-	-
	iii) Net Receipts	-	-	-	-	-	-
18	Sr. Citizens Saving Schemes						
	i) Gross Receipts	-	-	-	3920394	19115111	1449741
	ii) Encashment	-	-	-	1481778	25955806	2972656
	iii) Net Receipts	-	-	-	2438616	-6840695	-1522915

Small Saving
Table No.5.5 Small Savings Schemes in Punjab

(Rs. in Thousand)

SN	Name of Scheme	1980-81	1990-91	2000-01	2009-10	2010-11	2011-12
1	2	3	4	5	6	7	8
1	Post of Saving Bank Deposits						
	i) Gross Receipts	731523	1480735	4827438	30597890	43290849	41080900
	ii) Encashment	580800	1287433	4442172	24498013	41270938	39765257
	iii) Net Receipts	150723	193302	385266	6099877	2019941	1315643
2	10 Year Commulative Time Deposits						
	i) Gross Receipts	32341	16538	0.03	-	-	-
	ii) Encashment	15407	45162	0	-	-	-
	iii) Net Receipts	16394	-28624	0.03	-	-	-
3	Five Year Post office Deposits						
	i) Gross Receipts	39936	411506	3598705	11029391	11958427	12343737
	ii) Encashment	20745	272129	1136457	10617110	11038527	11558622
	iii) Net Receipts	19191	139377	1862248	412281	919890	785115
4	Post office time Deposits						
	i) Gross Receipts	200132	209926	4095167	-	-	-
	ii) Encashment	98279	227517	2308017	-	-	-
	iii) Net Receipts	101853	-17591	1787150	-	-	-
5	National Saving Certificates II to V issue						
	i) Gross Receipts	147280	0	0	-	-	-188240
	ii) Encashment	23927	292	0	-	-15	-2
	iii) Net Receipts	123353	-292	0	-	15	-188238
6	National Savings Certificates VI to VII issue						
	i) Gross Receipts	0	0	0	-	-	5331
	ii) Encashment	0	104299	0	4803	-1531	12794
	iii) Net Receipts	0	-104299	0	-4803	1531	-7463
7	Public Provident Fund						
	i) Gross Receipts	260	482014	4913417	3960770	5063374	5591596
	ii) Encashment	3	2780	892570	1104600	3316000	1769769
	iii) Net Receipts	257	449234	4020847	2856470	3747374	3821817
8	N.S.C & Old Certificates						
	i) Gross Receipts	0	0	0	-	215	2909
	ii) Encashment	10243	956802	19965	-	-	1570
	iii) Net Receipts	-10243	-956802	-19965	-	215	1339
9	Indra Vikas Patra						
	i) Gross Receipts	0	771416	2875	-	-	-81595
	ii) Encashment	0	0	(-)111921	80014	-116860	-811
	iii) Net Receipts	0	771416	-1116346	-80014	116860	-80784