

GOVERNMENT OF PUNJAB

**STATE FINANCES:
A COMPARISION
2008 - 2009**

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CHANDIGARH**

PREFACE

Budget related basic statistics have an important role in policy decisions. The present brochure “State Finances: A Comparison 2008-09 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 2005-06 and 2006-07 (Accounts), 2007-08 (Revised Estimates) and 2008-09(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 2008-09.

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CHANDIGARH
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Chapter-1

Budgetary Statistics of the State Government

Revenue Receipts

- The Receipts of Revenue Account which were Rs.16966.48 crore in 2005-06 (A) rose to Rs.26567.14 crore in 2006-07 (A) showing an increase of 21.22% .
- Out of the total Receipts of the Revenue Account ,Tax & Non Tax Revenue constitutes a dominant proportion of the budget which was 79.72% in 2005-06 (A) and 81.50% in 2006-07 (A).
- Share of transfer of resources from the centre in the form of State's Share in Central Taxes and grants was 20.27% and 18.50% during 2005-06 (A) and 2006-07 (A).

Revenue Expenditure :

- Expenditure on Revenue Account was Rs. 18206.73 crore during 2005-06 (A) and Rs. 18543.78 crore during 2006-07(A) , thus showing an increase of 1.85%
- The maximum share of the Revenue Expenditure was on pension & Miscellaneous General Services 26.11% followed by Interest Payment and servicing of debt 20.40%. 12.57% of Expenditure was incurred on Education Sports &Arts during the year 2005-06(A). During the year 2006-07(A) the maximum share of Revenue Expenditure was on Interest Payments & Servicing of Debt 22.39% followed by Pension and Misllaneous General Services 21.31%. 12.50% of expenditure was incurred on Education Sports &Arts.

Capital Receipts :

- Capital Account Receipts, which plays a vital role in creating Capital Assets in the State, was Rs.2881.28 crore in 2005-06
- (A) which increased to Rs.4928.28 crore in 2006-07(A) showing an increase of 9.06%.
- Net loans from the centre were Rs.(-)177.88 crore in 2005-06 (A) and (-) 235.83 crore in 2006-07 (A).

Capital expenditure:

- The Capital Expenditure during 2005-06 (A) was Rs. 1550.37 crore. This was Rs.3030.28 crore for 2006-07 (A) showing an increase of 95.49% over the previous year. The

maximum share of Capital Expenditure goes to Capital Account of Economic Services which was 69.83% in 2005-06(A) and 70.72% in 2006-07(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.1240.25 crore in 2005-06 (A) to Rs.1748.69 crore in 2006-07(A).
- The Capital Account surplus is Rs.1030.91 crore during 2005-06 (A) and Rs.1898.01 crore during 2006-07 (A).
- The overall budgetary position shows the deficit of Rs.209.34 crore during 2005-06 (A) and surplus of Rs.149.32 crore during 2006-07 (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 2961.80 crore during 2005-06(A) and (-) 442.92 crore during 2006-7(A). The reason for decreased of transfer of resources was due to heavy increased in Repayment of loans which was Rs.(-)478.97 in 2005-06 and Rs.(-)4248.22 in 2006-07(A).

Tax Ratio

The State's own Tax ratio to Gross State Domestic product at current prices was 8.27% in 2005-06 (A) and 7.44% in 2006-07 (A). At National level this ratio was 8.19 % in 2005-06 and 9.29 % in 2006-07 . In the neighboring State of Haryana tax ratio to GSDP was 8.53% in 2005-06 and 8.39% in 2006-07.

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

Source	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5
I.Share of Central Taxes(i+ii)	1227.45	1565.65	1974.04	2325.39
i) Income Tax	238.9	296.73	401.16	478.83
ii) Union Excise Duty*	988.55	1268.92	1572.88	1846.56
II.State Taxes(a+b)	8989.38	9017.26	10346.83	11247.01
a) Direct Taxes(Land Revenue)	16.29	15.27	17.25	19.00
b)Indirect Taxes (1 to 8)	8973.09	9001.99	10329.58	11228.01
1)State Excise Duty	1568.16	1367.78	1726.08	1830.01
2)Sales Tax	4626.88	4829.02	5778.00	6290.00
i)Central Sales Tax	356.6	326.78	254.00	394.00
ii)General Sales Tax	4270.28	4502.24	5524.00	5896.00
3.Stamps	1356.03	1468.06	1411.09	1576.15
4)Registration Fee	314.47	335.88	288.91	293.85
5.Tax on Vehicles	431.19	468.05	524.00	576.00
6) Electricity Duty	669.41	527.58	594.00	653.00
7)Entertainment Tax	5.62	4.55	5.00	6.50
8) Other Taxes and Duties Commodities and Services	1.33	1.07	2.50	2.50
III. Non-Taxes Revenue (1to6)	4536.33	7744.58	6656.84	5391.18
1)Interest Receipts	644.08	658.57	1396.25	199.19
2)Dividends and Profits	101.97	1.96	13.47	1.48
3)General Services	3349.63	6495.17	4611.52	4505.64
4)Social Services	135.43	195.19	206.49	227.14
5)Economic Services	305.22	393.69	429.11	457.73
6)Other Fiscal Services	0.00	0.00	0.00	0.00
IV) Grants from the Centre (1to 4)	2213.32	2239.65	3825.34	4297.44
1)Non-Plan Grants	1703.42	1487.85	1059.34	640.44
2)For State Plan Scheme	310.22	397.36	982.00	1093.00
3) For Central Plan Scheme	5.45	20.78	307.08	381.39
4)For Centrally Sponsored Schemes	194.23	333.66	1476.92	2182.61
(V) Additional Resource Mobilization	0.00	0.00	410.00	1000.00
Total Receipts(I to V) on Revenue Account	16966.48	20567.14	23213.05	24261.02

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

Source: Punjab Budget Documents

Table 1.2: State Budget-Expenditure on Revenue Account

(Rs. In Crores)

Type of Expenditure	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5
I.General Service (1 to 5)	10516.25	10338.64	12573.53	13399.90
1.Organs of State	136.78	168.33	204.72	207.89
2.Fiscal Services	219.16	230.03	272.69	250.85
3.Interest Payment and servicing of Debt.	3715.16	4151.78	4354.75	4817.87
4.Administrative Services	1690.36	1836.63	2171.46	2364.58
5. Pension and Miscellaneous General Services	4754.79	3951.87	5569.91	5758.71
II. Social Service (1 to 8)	3604.06	4103.71	4942.21	5863.05
1.Education, sports, Art and culture	2289.09	2318.26	3020.52	3172.04
2.Health and Family Welfare	695.85	689.02	816.57	892.45
3. Water Supply, Sanitation House and Urban Development	207.26	346.32	270.11	286.82
4. Information and Broadcasting	15.60	18.27	20.48	29.66
5. Welfare of Schedule Caste, Scheduled Tribes and other Backward classes	82.93	79.34	109.82	217.59
6. Labour and Labour Welfare	58.46	62.20	92.07	130.26
7.Social Welfare and Nutrition	246.50	580.18	596.33	1118.95
8.Others	8.37	10.12	16.31	15.28
III. Economic Services(1 to9)	3714.06	3772.88	6229.92	5180.01
1.Agriculture and Allied Activities	487.32	473.73	788.25	945.66
2.Rural Development	47.56	66.23	253.08	413.47
3.Special Area Programme	0.00	0.00	0.00	0.00
4.Irrigation and Flood Control	594.16	519.43	641.70	677.65
5. Energy	1551.31	1427.47	2845.03	2004.64
6.Industry and Minerals	71.10	138.14	131.77	134.27
7.Transport	350.77	551.6	463.44	476.10
8.Science, Technology and Enviroment	2.74	0.91	17.68	31.6
9.General Economic Services	609.10	595.37	1088.97	496.62
IV.Grants -in-Aid and Contribution	372.36	328.55	747.96	818.24
Total Expenditure on Revenue	18206.73	18543.78	24493.62	25261.20

Source:- Punjab Budget Documents

Table 1.3 : State Budget -Receipts on Capital Accounts

(Rs. In Crores)

Head	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5
I.Market Loan(net)	978.20	737.82	3793.76	3140.42
II.Small Saving Loan from the Centre	3061.28	2801.96	660.82	1290.60
III. Provident Funds(net)*	389.10	402.03	540.60	570.52
IV.Recoveries of Loans and Advances	136.70	395.45	157.50	155.31
V. Loan from the Centre (a-b)	-177.88	-235.83	122.28	117.05
a)Gross Loan (1 to 5)	24.01	20.79	465.18	344.40
1.Non Plan**	0.21	0.15	0.60	0.60
2.State Plan Schemes	22.19	18.19	464.58	343.80
3.Central Plan Schemes	0.00	0.00	0.00	0.00
4.Centrally sponsored schemes	1.61	2.45	0.00	0.00
5. Ways and Means of Advances	0.00	0.00	0.00	0.00
b)Repayments	201.89	256.62	342.9	227.35
VI. Loans from S.B.I. and other Banks(net)	-417.44	-448.66	-487.56	-531.42
VII.Financial Institutions (net)***	50.76	21.47	256.42	179.25
VIII.Reserve Fund(net)	190.75	265.92	0.00	0.00
IX. Deposits and advances(Net)	-84.68	-102.35	0.00	0.00
X. Suspense and Miscellaneous(net)	-1506.29	1106.31	0.00	0.00
XI. Remittances and Inter state settlement(net)	-10.89	-15.29	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)	-28.33	0.00	0.00	0.00
Total Receipts on Capital Account (I to XIII)	2581.28	4928.83	5043.82	4921.73

*: State Provident fund and general insurance fund

** : Excluding small saving loans from the centre

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

Source:Punjab Budget Documents

Table 1.4 State Budget-Expenditure on Capital Accounts

(Rs. In Crores)

Heads	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5
I.Capital Outlay (1 to 3)	1516.89	2586.66	3405.12	3816.74
<u>1</u> .Capital Account of General Services	90.20	93.82	193.44	227.91
2.Capital Account of Social Services	343.99	370.52	922.42	1314.49
<i>3.Capital Account of Economic services (1 to ix)</i>	1082.70	2122.32	2289.26	2274.34
i)Agriculture and Allied Activities	10.47	35.55	33.41	30.61
ii)Rural Development	44.96	131.97	220.71	165.8
iii)Other Special Programme	0.00	0.00	0.00	0.00
iv)Irrigation and Flood Control	304.42	358.47	496.53	452.72
v)Energy	45.28	20.00	0.35	101.57
vi)Industry and Minerals	5.82	0.16	0.17	77.18
vii)Transport	374.45	416.16	1372.70	1270.93
viii) Science,Technology and Environment	9.01	7.31	21.16	13.32
ix)General Economic Services	288.29	1152.70	144.23	162.21
II. Loans and Advances (i+ii)	33.48	444.16	40.02	36.85
i_Power Projects	0.00	300.00	0.00	0.00
ii)Other	33.48	144.16	40.02	36.85
Total Expenditure on Capital Account (I+II)	1550.37	3030.82	3445.14	3853.59

Source:- Punjab Budget Documents

Table 1.5 State Budget Overall Budgetary position

(Rs. In Crores)

Heads	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
0	1	2	3	4
I.Revenue Account				
1.Receipts	16966.48	16795.09	23213.05	24261.02
2.Expenditure	18206.73	18543.78	24493.62	25261.20
Balance(1-2)	-1240.25	-1748.69	-1280.57	-1000.18
II.Capital Account				
1.Receipts	2581.28	4928.83	5043.82	4921.73
2.Expenditure	1550.37	3030.82	3445.14	3853.59
3.Balance(1-2)	1030.91	1898.01	1598.68	1068.14
Over all Balance I+II	-209.34	149.32	318.11	67.96
Increase or Decrease in Cash Balance				
1.Opening Balance	81.52	-127.82	21.5	339.61
2.Closing Balance	-127.82	21.5	339.61	407.57

Source:- Punjab Budget Documents

Table : 1.6 Net Transfer of Resources from Centre to the State (Rs. In Crores)

Heads	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
0		2	3	4
I.Share of Central Taxes & Duties(1+2)	1227.45	1565.65	1974.04	2325.39
1.Taxes on Income	238.90	296.73	401.16	478.83
2.Union Excise Duties	988.55	1268.92	1572.88	1846.56
II. Grants(1 to 4)	2213.32	2239.65	3825.34	4297.44
1)Non-Plan Grants	1703.42	1487.85	1059.34	640.44
2)State Plan Schemes	310.22	397.36	982.00	1093.00
3)Central Plan Schemes	5.45	20.78	307.08	381.39
4)Centrally sponsored Schemes	194.23	333.66	1476.92	2182.61
III.Loans Net a-(b+c)	-478.97	-4248.22	-116.84	-114.99
a)Gross Loan (1 to 5)	24.01	20.79	465.18	344.40
1.Non-Plan	0.21	0.15	0.60	0.60
2)State Plan Schemes	22.19	18.19	464.58	343.80
3)Central Plan Schemes	0.00	0.00	0.00	0.00
4)Centrally sponsored Schemes	1.61	2.45	0.00	0.00
5)Ways and Means of Advances	0.00	0.00	0.00	0.00
b)Repayment of Loans	201.89	4028.67	342.90	227.35
c)Interest Payments	301.09	240.34	239.12	232.04
Total transfer of Resources (Net) (I to III)	2961.80	-442.92	5682.54	6507.84

Table 1.7 Ratio of State Taxes to Gross State Domestic Product at Current Prices

(Rs.in crores)			
Item	2005-2006(A)	2006-07(A)	2007-08(RE)
0	1	2	3
1.Revenue from State Taxes	8989.38	9017.26	10346.83
2. Gross State Domestic Product at current Prices	108653.34	123397.25	138467.39
Percentage of state taxes to GSDP	8.27	7.44	7.47

(A)-Accounts

(P)-Provisional

(Q)-Quick Estimates

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.3892.39 in 2006-07(A) which increased to Rs.4449.36 in 2007-08 (A).
- Per capita of direct taxes was Rs. 5.62 in 2006-07 (A) and Rs.6.23 in 2007-08 (A) whereas the per capita of Haryana and Himachal Pradesh for the direct taxes was Rs.5.30 and 2.86 during 2006-07 (A) and Rs.5.17 and 2.59 during 2007-08 (A).
- Per capita of indirect taxes in Punjab was Rs.3886.77 in 2006-07 (A) and Rs.4443.13 in 2007-08 (A). While the Per capita of Haryana and Himachal Pradesh for indirect taxes were Rs.4976.29 and Rs.3414.56 in 2006-07 (A) respectively

**Table 2.1 Tax Revenue of the State Governments
(Director Tax in the State)**

(Rs. In Lakhs)

Sr.No.	Items	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
0	1	2	3	4	5
1	Andhra Pradesh				
	1.Taxes on Professions Trades callings and Employment	22707	31221	38300	42130
	2.Estate Duty	0	0	0	0
	3.Land Revenue	6875	11350	12948	13048
	4.Urban Immovable Property tax	329	2552	5000	5500
	5.Agricultural Income Tax	0	0	0	0
	Total	29911	45123	56248	60678
2	Arunachal Pradesh				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	111	210	150	210
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	111	210	150	210
3	Assam				
	1.Taxes on Professions Trades callings and Employment	9980	10836	12107	12638
	2.Estate Duty	0	0	0	0
	3.Land Revenue	7465	7415	8008	9049
	4.Urban ImmovableProperty tax	23	0	0	0
	5.Agricultural Income Tax	702	252	272	294
	Total	18170	18503	20387	21981
4	Bihar				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	5502	7465	7467	7472
	4.Urban ImmovableProperty tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	5502	7465	7467	7472

**Table 2.1 Tax Revenue of State Governments
(Direct Tax in the State)**

(Rs. In Lakhs)

Sr.No.	Item	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
0	1	2	3	4	5
5	<u>Chhattisgarh</u>				
	1.Taxes on Professions Trades callings and Employment	2057	1624	2060	2270
	2.Estate Duty	0	0	0	0
	3.Land Revenue	2689	6086	9676	9683
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	4746	7710	11736	11953
6	<u>Goa</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	508	623	769	384
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	508	623	769	384
7	<u>Gujarat</u>				
	1.Taxes on Professions Trades callings and Employment	11932	13112	14000	14500
	2.Estate Duty	0	0	0	0
	3.Land Revenue	38023	49871	45000	55000
	4.Urban Immovable Property tax	1999	7693	9800	6480
	5.Agricultural Income Tax	0	0	0	0
	Total	51954	70676	68800	75980
8	<u>Haryana</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	1312	1299	1300	1350
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	1312	1299	1300	1350

**Table 2.1 Tax Revenue of State Government
(Direct Tax in the State)**

(Rs. In Lakhs)

Sr.No.	Item	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
0	1	2	3	4	5
9	<u>Himachal Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	109	191	176	185
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	109	191	176	185
10	<u>Jammu & Kashmir</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	148	175	649	926
	4.Urban Immovable Property tax	9	3	5	1
	5.Agricultural Income Tax	0	0	0	0
	Total	157	178	654	927
11	<u>JharKhand</u>				
	1.Taxes on Professions Trades callings and Employment	0	-20	-22	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	3000	3300	3746	5000
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	3000	3280	3724	5000
12	<u>Karnataka</u>				
	1.Taxes on Professions Trades callings and Employment	33025	39258	39589	42847
	2.Estate Duty	0	0	0	0
	3.Land Revenue	11650	10876	8622	9048
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	162	137	161	169
	Total	44837	50271	48372	52064

**Table 2.1 Tax Revenue of State Governments
(Direct Tax in the State)**

(Rs. In Lakhs)

SN	Item	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
0	1	2	3	4	5
13	<u>Kerala</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	4388	4701	5602	8413
	4.Urban Immovable Property tax	4662	5213	5900	10948
	5.Agricultural Income Tax	615	963	656	739
	Total	9665	10877	12158	20100
14	<u>Madhya Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	15845	16874	18646	20301
	2.Estate Duty	0	0	0	0
	3.Land Revenue	7716	13221	12245	12745
	4.Urban Immovable Property tax	-21	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	23540	30095	30891	33046
15	<u>Maharashtra</u>				
	1.Taxes on Professions Trades callings and Employment	115772	124672	145400	145000
	2.Estate Duty	0	0	0	0
	3.Land Revenue	42897	48417	69500	70000
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	158669	173089	214900	215000
16	<u>Manipur</u>				
	1.Taxes on Professions Trades callings and Employment	1197	1328	1400	1568
	2.Estate Duty	0	0	0	0
	3.Land Revenue	132	101	110	120
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	1329	1429	1510	1688

**Table 2.1 Tax Revenue of State Governments
(Direct Tax in the State)**

(Rs. In Lakhs)

Sr.No	Item	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
0	1	2	3	4	5
17	<u>Meghalaya</u>				
	1.Taxes on Professions Trades callings and Employment	116	952	128	136
	2.Estate Duty	0	0	0	0
	3.Land Revenue	33	558	37	39
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	149	1510	165	175
18	<u>Mizoram</u>				
	1.Taxes on Professions Trades callings and Employment	453	500	480	500
	2.Estate Duty	0	0	0	0
	3.Land Revenue	159	73	118	120
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	612	573	598	620
19	<u>Nagaland</u>				
	1.Taxes on Professions Trades callings and Employment	1487	1635	1516	1637
	2.Estate Duty	0	0	0	0
	3.Land Revenue	55	50	64	69
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	1542	1685	1580	1706
20	<u>Orissa</u>				
	1.Taxes on Professions Trades callings and Employment	6646	7360	8096	8906
	2.Estate Duty	0	0	0	0
	3.Land Revenue	6952	22638	23091	25024
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	13598	29998	31187	33930

**Table 2.1 Tax Revenue of State Governments
(Direct Tax in the State)**

(Rs.in Lakhs)

Sr.No.	Item	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
0	1	2	3	4	5
21	<u>Punjab</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	1629	1527	1725	1900
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	1629	1527	1725	1900
22	<u>Rajasthan</u>				
	1.Taxes on Professions Trades callings and Employment	25	6	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	8430	11671	12206	21206
	4.Urban Immovable Property tax	48	5287	5006	6688
	5.Agricultural Income Tax	0	0	0	0
	Total	8503	16964	17212	27894
23	<u>Sikkim</u>				
	1.Taxes on Professions Trades callings and Employment	4781	4672	4202	4230
	2.Estate Duty	0	0	0	0
	3.Land Revenue	61	78	92	111
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	4842	4750	4294	4341
24	<u>TamilNadu</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	17948	12068	13923	14618
	4.Urban Immovable Property tax	1186	1445	1600	1794
	5.Agricultural Income Tax	13	7	0	0
	Total	19147	13520	15523	16412

**Table 2.1 Tax Revenue of State Governments
(Direct Tax in the State)**

(Rs.in Lakhs)

Sr.No	Item	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
0	1	2	3	4	5
25	<u>Tripura</u>				
	1.Taxes on Professions Trades callings and Employment	2195	2222	2441	2563
	2.Estate Duty	0	0	0	0
	3.Land Revenue	325	303	310	357
	4.Urban Immovable Property tax	1	1	1	2
	5.Agricultural Income Tax	14	15	18	20
	Total	2535	2541	2770	2942
26	<u>Uttra Khand</u>				
	1.Taxes on Professions Trades callings and Employment	349	455	472	634
	2.Estate Duty	0	0	0	0
	3.Land Revenue	918	1542	2062	3143
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	1267	1997	2534	3777
27	<u>Uttar Pradesh</u>				
	1.Taxes on Professions Trades callings and Employment	1180	1492	1450	1500
	2.Estate Duty	0	0	0	0
	3.Land Revenue	10869	18752	40105	17011
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	12049	20244	41555	18511
28	<u>West Bengal</u>				
	1.Taxes on Professions Trades callings and Employment	24915	26485	29134	33504
	2.Estate Duty	0	0	0	0
	3.Land Revenue	91711	95269	119086	148858
	4.Urban Immovable Property tax	78	12	59	65
	5.Agricultural Income Tax	150	107	115	127
	Total	116854	121873	148394	182554
29	<u>Delhi</u>				
	1.Taxes on Professions Trades callings and Employment	0	0	0	0
	2.Estate Duty	0	0	0	0
	3.Land Revenue	0	0	0	0
	4.Urban Immovable Property tax	0	0	0	0
	5.Agricultural Income Tax	0	0	0	0
	Total	0	0	0	0
30	<u>All States</u>				
	1.Taxes on Professions Trades callings and Employment	254662	284683	319400	334864
	2.Estate Duty	-	-	-	-
	3.Land Revenue	271625	329832	398785	435090
	4.Urban Immovable Property tax	8314	22206	27371	31478
	5.Agricultural Income Tax	1656	1480	1221	1348
	Total	536257	638201	746777	802780

Source:-State Finances A study of budgets of 2008-09, A Report of Reserve Bank of India

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No	Items	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5	6
1	<u>Andhra Pradesh</u>				
	1.Share in Central Taxes	695086	886600	1049787	1259745
	2.State Sales Tax	1150020	1418182	1875271	2269078
	3. Central Sales Tax	101737	124441	179106	216718
	4. Sales Tax on Motor Spirit and Lubricants	30	18	28	34
	5. Other receipt	2374	4067	2395	2898
	6.Taxes on Vehicles	135574	136474	189240	228980
	7.Taxes on Goods and passengers	5035	4125	7593	8352
	8.Entertainment Tax	5632	6456	7102	7812
	9.State Excise Duties	268457	343663	412500	499125
	10.Electricity Duties	15196	15105	17583	19284
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	5429	8428	18097	19907
	13.Stamps and Registration fees	201345	286539	375000	453750
	Total	2585915	3234098	4133702	4985683
2	<u>Arunachal Pradesh</u>				
	1.Share in Central Taxes	27253	34719	41093	51560
	2.State Sales Tax	4769	6164	6300	7600
	3. Central Sales Tax	0	0	0	0
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	299	293	400	450
	7.Taxes on Goods and passengers	0	0	0	0
	8.Entertainment Tax	0	0	0	0
	9.State Excise Duties	951	1098	1100	1200
	10.Electricity Duties	0	0	0	0
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	0	0	0	0
	13.Stamps and Registration fees	41	55	70	0
	Total	33313	42329	48963	60810
3	<u>Assam</u>				
	1.Share in Central Taxes	305678	389899	461452	579107
	2.State Sales Tax	144559	154674	227735	257341
	3. Central Sales Tax	0	0	44960	24728
	4. Sales Tax on Motor Spirit and Lubricants	-7	(-)419	0	0
	5. Other receipt	112289	124069	0	0
	6.Taxes on Vehicles	15591	15115	17080	19300
	7.Taxes on Goods and passengers	6152	7015	7927	41458
	8.Entertainment Tax	231	85	292	315
	9.State Excise Duties	16039	17488	19761	22330
	10.Electricity Duties	1329	1590	1717	1854
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	279	481	320	346
	13.Stamps and Registration fees	8588	9732	10997	12427
	Total	610728	719729	792241	959206

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No	Items	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
1	2	3	4	5	6
4	<u>Bihar</u>				
	1.Share in Central Taxes	1042091	1329172	1621591	1909432
	2.State Sales Tax	167883	201140	299390	289772
	3. Central Sales Tax	5418	7005	11336	4000
	4. Sales Tax on Motor Spirit and Lubricants	0	1	0	0
	5. Other receipt	58	1	0	0
	6.Taxes on Vehicles	30244	18138	22500	25660
	7.Taxes on Goods and passengers	61338	78301	40400	82500
	8.Entertainment Tax	1376	1244	1734	960
	9.State Excise Duties	31859	38193	47500	53769
	10.Electricity Duties	1806	6284	1969	3028
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	65	32	200	626
	13.Stamps and Registration fees	50529	45502	55000	58102
	Total	1392667	1725013	2101620	2427849
5	<u>Chhattisgarh</u>				
	1.Share in Central Taxes	250771	319877	378583	437640
	2.State Sales Tax	101490	207277	253600	311565
	3. Central Sales Tax	41519	70234	66400	50435
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	65911	6794	0	0
	6.Taxes on Vehicles	20597	25305	29700	33000
	7.Taxes on Goods and passengers	39533	30181	40100	46100
	8.Entertainment Tax	341	421	540	605
	9.State Excise Duties	63450	70681	84000	93000
	10.Electricity Duties	36231	46913	48110	52120
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	104	106	73	81
	13.Stamps and Registration fees	31280	38951	47147	54923
	Total	651227	816740	948253	1079469
6	<u>Goa</u>				
	1.Share in Central Taxes	24470	31211	36939	46356
	2.State Sales Tax	66611	78052	82910	92335
	3. Central Sales Tax	7148	6154	8900	9900
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	572	254	100	100
	6.Taxes on Vehicles	6384	7456	8475	9714
	7.Taxes on Goods and passengers	13080	13802	9051	11001
	8.Entertainment Tax	518	509	900	1050
	9.State Excise Duties	5535	5723	7200	7705
	10.Electricity Duties	0	0	0	0
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	22	100	300
	12. Other Taxes and Duties	3244	4967	6875	15700
	13.Stamps and Registration fees	6049	11592	7327	8447
	Total	133611	159742	168777	202608

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5	6
7	<u>Gujarat</u>				
	1.Share in Central Taxes	337263	442599	521000	605000
	2.State Sales Tax	636048	1028802	1241060	1374795
	3. Central Sales Tax	191521	193125	247735	275005
	4. Sales Tax on Motor Spirit and Lubricants	228315	58718	48405	51700
	5. Other receipt	250	1101	800	800
	6.Taxes on Vehicles	115397	119115	130000	141240
	7.Taxes on Goods and passengers	15630	596	15054	23800
	8.Entertainment Tax	4424	2818	3500	3947
	9.State Excise Duties	4806	4194	4400	5000
	10.Electricity Duties	189968	208777	209000	226000
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	16161	16034	19500	20893
	13.Stamps and Registration fees	115316	142503	159000	165800
	Total	1855099	2218382	2599454	2893980
8	<u>Haryana</u>				
	1.Share in Central Taxes	120097	129564	153342	176343
	2.State Sales Tax	435995	531235	670800	838500
	3. Central Sales Tax	124446	154086	170000	140000
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	4	1	0	0
	6.Taxes on Vehicles	17212	22366	25000	27500
	7.Taxes on Goods and passengers	75760	73841	43500	48525
	8.Entertainment Tax	1354	1352	1800	2250
	9.State Excise Duties	110686	121710	135000	148500
	10.Electricity Duties	6153	9828	10800	12000
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	968	558	700	750
	13.Stamps and Registration fees	133973	176498	200000	210000
	Total	1026648	1221039	1410942	1604368
9	<u>Himachal Pradesh</u>				
	1.Share in Central Taxes	49326	62916	74464	89410
	2.State Sales Tax	64162	80820	98571	111594
	3. Central Sales Tax	8049	9329	10219	20297
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	487	1296	944	1791
	6.Taxes on Vehicles	10151	10635	13000	13650
	7.Taxes on Goods and passengers	4261	5022	4635	6867
	8.Entertainment Tax	12	18	19	19
	9.State Excise Duties	32897	34186	38269	42861
	10.Electricity Duties	8929	3043	7822	9032
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	12402	11850	13591	14261
	13.Stamps and Registration fees	8243	9247	9088	9542
	Total	198919	228362	270622	319324

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs.in Lakhs)

Sr.No.	Items	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
1	2	3	4	5	6
10	<u>Jammu & Kashmir</u>				
	1.Share in Central Taxes	116382	148834	165486	198500
	2.State Sales Tax	85400	95000	120000	147000
	3. Central Sales Tax	0	0	0	0
	4. Sales Tax on Motor Spirit and Lubricants	23800	26100	28000	30800
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	4593	6350	6906	7586
	7.Taxes on Goods and passengers	24650	26230	28600	29950
	8.Entertainment Tax	0	2	2	0
	9.State Excise Duties	19000	21500	23800	24500
	10.Electricity Duties	7000	9456	15278	17965
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	0	0	0	0
	13.Stamps and Registration fees	4335	5445	6710	7917
	Total	285160	338917	394782	464218
11	<u>Jharkhand</u>				
	1.Share in Central Taxes	223304	381798	479515	527576
	2.State Sales Tax	149916	180721	205118	340000
	3. Central Sales Tax	65079	65079	73865	60000
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	27000	16280	18478	50000
	7.Taxes on Goods and passengers	7393	12000	13620	9300
	8.Entertainment Tax	281	993	1127	1365
	9.State Excise Duties	15500	18600	21111	50000
	10.Electricity Duties	7331	6000	6810	7400
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	847	337	371	500
	13.Stamps and Registration fees	12500	9525	10811	30000
	Total	509151	691333	830826	1076141
12	<u>Karnataka</u>				
	1.Share in Central Taxes	421342	537433	630000	798238
	2.State Sales Tax	861431	1026285	1343285	1642989
	3. Central Sales Tax	125523	149887	103567	73089
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	110545	137450	180601	209896
	7.Taxes on Goods and passengers	104145	114720	116960	125998
	8.Entertainment Tax	8806	5612	5790	6514
	9.State Excise Duties	339679	449548	466859	562608
	10.Electricity Duties	27709	38857	34020	38579
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	19260	36892	41123	56263
	13.Stamps and Registration fees	221220	320580	381255	419584
	Total	2239660	2817264	3303460	3933758

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5	6
13	<u>Kerala</u>				
	1.Share in Central Taxes	251820	321204	399198	471054
	2.State Sales Tax	625307	807162	922466	1008984
	3. Central Sales Tax	48636	33966	32700	35322
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	29855	15204	16050	17333
	6.Taxes on Vehicles	62851	70774	88222	100864
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	106	136	164	171
	9.State Excise Duties	84100	95307	119331	129985
	10.Electricity Duties	3152	3178	3425	13620
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	4050	5586	6031	9650
	13.Stamps and Registration fees	110142	151993	199185	242056
	Total	1220019	1504510	1786772	2029039
14	<u>Madhya Pradesh</u>				
	1.Share in Central Taxes	634135	808854	957292	1053023
	2.State Sales Tax	408862	469557	527642	613448
	3. Central Sales Tax	41664	56584	42358	46552
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	316	0	0	0
	6.Taxes on Vehicles	55602	63430	77500	100000
	7.Taxes on Goods and passengers	57858	74460	96000	120000
	8.Entertainment Tax	922	709	2003	1915
	9.State Excise Duties	137038	154668	175000	207500
	10.Electricity Duties	84227	71455	83200	115000
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	493	1247	20	28
	13.Stamps and Registration fees	100948	125110	154000	184000
	Total	1522065	1826074	2115015	2441466
15	<u>Maharashtra</u>				
	1.Share in Central Taxes	498199	602276	759873	894577
	2.State Sales Tax	1712047	2172099	1740000	2000000
	3. Central Sales Tax	231818	254766	246000	199600
	4. Sales Tax on Motor Spirit and Lubricants	16569	12666	675000	704000
	5. Other receipt	6307	(-)-26458	200	300
	6.Taxes on Vehicles	130911	184106	221531	242618
	7.Taxes on Goods and passengers	50463	22448	59400	59400
	8.Entertainment Tax	24489	32819	33000	36000
	9.State Excise Duties	282385	330070	380000	450000
	10.Electricity Duties	166087	157719	231800	260000
	11. Surcharge on Cash Crops and Cess on Sugarcane	933	0	0	0
	12. Other Taxes and Duties	46761	55028	59360	62428
	13.Stamps and Registration fees	526586	641572	800000	960000
	Total	3693555	4439111	5206164	5868923

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5	6
16	<u>Manipur</u>				
	1.Share in Central Taxes	34214	43638	51651	59394
	2.State Sales Tax	7117	9664	11500	12880
	3. Central Sales Tax	0	0	0	0
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	334	319	438	491
	7.Taxes on Goods and passengers	68	60	94	105
	8.Entertainment Tax	0	0	0	0
	9.State Excise Duties	326	362	399	447
	10.Electricity Duties	27	19	30	34
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	14	14	18	20
	13.Stamps and Registration fees	281	283	300	336
	Total	42381	54359	64430	73707
17	<u>Meghalaya</u>				
	1.Share in Central Taxes	35057	44718	52924	66417
	2.State Sales Tax	3619	18104	10081	16535
	3. Central Sales Tax	1372	2804	3564	3734
	4. Sales Tax on Motor Spirit and Lubricants	8998	183	9671	8273
	5. Other receipt	3348	491	0	0
	6.Taxes on Vehicles	873	934	1056	1162
	7.Taxes on Goods and passengers	276	279	570	339
	8.Entertainment Tax	126	120	27	27
	9.State Excise Duties	5916	5396	7158	7157
	10.Electricity Duties	4	3	5	5
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	38	2	104	94
	13.Stamps and Registration fees	547	649	792	950
	Total	60174	73683	85952	104693
18	<u>Mizoram</u>				
	1.Share in Central Taxes	22583	28805	34089	42781
	2.State Sales Tax	4159	5372	5500	6000
	3. Central Sales Tax	0	0	0	0
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	435	502	475	500
	7.Taxes on Goods and passengers	99	98	95	100
	8.Entertainment Tax	0	0	0	0
	9.State Excise Duties	146	165	165	170
	10.Electricity Duties	0	0	0	0
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	37	32	32	41
	13.Stamps and Registration fees	17	22	23	25
	Total	27476	34996	40379	49617

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5	6
19	<u>Nagaland</u>				
	1.Share in Central Taxes	24852	31693	37508	47073
	2.State Sales Tax	7716	8502	9914	10707
	3. Central Sales Tax	0	0	0	0
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	872	1226	793	856
	7.Taxes on Goods and passengers	135	169	140	151
	8.Entertainment Tax	0	0	0	0
	9.State Excise Duties	196	213	292	315
	10.Electricity Duties	1	2	1	2
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	1	0	0	1
	13.Stamps and Registration fees	89	105	93	100
	Total	33862	41910	48741	59205
20	<u>Orissa</u>				
	1.Share in Central Taxes	487675	622042	736156	824493
	2.State Sales Tax	252417	304234	360786	401542
	3. Central Sales Tax	48755	72248	44685	38495
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	40586	42654	55200	59079
	7.Taxes on Goods and passengers	46334	57400	60270	58090
	8.Entertainment Tax	10	4	7	9
	9.State Excise Duties	38933	43007	55370	60076
	10.Electricity Duties	35313	28258	33019	37972
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	666	2655	2779	2948
	13.Stamps and Registration fees	23606	26049	35984	35054
	Total	974295	1198551	1384256	1517758
21	<u>Punjab</u>				
	1.Share in Central Taxes	122745	156575	197404	232547
	2.State Sales Tax	416417	441280	531610	551520
	3. Central Sales Tax	35660	32678	25400	39400
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	10611	8944	20790	38080
	6.Taxes on Vehicles	43119	46805	52400	57600
	7.Taxes on Goods and passengers	0	0	0	0
	8.Entertainment Tax	562	455	500	650
	9.State Excise Duties	156816	136778	172608	183001
	10.Electricity Duties	66941	52758	59400	65300
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	133	97	250	250
	13.Stamps and Registration fees	167050	180394	170000	187000
	Total	1020054	1056764	1230362	1355348

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
1	2	3	4	5	6
22	<u>Rajasthan</u>				
	1.Share in Central Taxes	530008	676037	851503	987743
	2.State Sales Tax	505579	606758	701436	785760
	3. Central Sales Tax	34823	44856	41555	45536
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	18962	20458	17009	18704
	6.Taxes on Vehicles	90818	102361	107500	115300
	7.Taxes on Goods and passengers	23671	24760	11000	30000
	8.Entertainment Tax	1119	1156	1600	1700
	9.State Excise Duties	152180	159109	175000	191000
	10.Electricity Duties	47135	51588	58368	63534
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	2052	3448	3400	4300
	13.Stamps and Registration fees	103180	129368	150000	172500
	Total	1509527	1819899	2118371	2416077
23	<u>Sikkim</u>				
	1.Share in Central Taxes	18214	22278	26168	30089
	2.State Sales Tax	4076	2674	2500	2600
	3. Central Sales Tax	729	466	400	200
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	859	4324	2700	2800
	6.Taxes on Vehicles	424	595	400	400
	7.Taxes on Goods and passengers	0	0	0	0
	8.Entertainment Tax	56	58	55	55
	9.State Excise Duties	3296	3331	2900	3050
	10.Electricity Duties	0	0	0	0
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	211	867	1311	1431
	13.Stamps and Registration fees	227	252	214	233
	Total	28092	34845	36648	40858
24	<u>TamilNadu</u>				
	1.Share in Central Taxes	501274	639386	806591	949664
	2.State Sales Tax	1369386	1546525	1577456	1814074
	3. Central Sales Tax	186084	226191	165791	127700
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	112493	126088	150191	170760
	7.Taxes on Goods and passengers	98494	124350	115106	115106
	8.Entertainment Tax	1258	4037	1084	681
	9.State Excise Duties	317665	398642	463444	532960
	10.Electricity Duties	9522	26640	22735	25009
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	10068	11376	19613	24018
	13.Stamps and Registration fees	208486	299746	393864	488890
	Total	2814730	3402981	3715875	4248862

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005-2006(A)	2006-2007(A)	2007-2008(R.E)	2008-2009(B.E)
1	2	3	4	5	6
25	<u>Tripura</u>				
	1.Share in Central Taxes	40438	51578	65062	75000
	2.State Sales Tax	20339	23345	26582	32164
	3. Central Sales Tax	0	0	0	0
	4. Sales Tax on Motor Spirit and Lubricants	0	0	0	0
	5. Other receipt	0	0	0	0
	6.Taxes on Vehicles	1743	2251	2375	2850
	7.Taxes on Goods and passengers	0	0	0	0
	8.Entertainment Tax	3	4	-	-
	9.State Excise Duties	3230	3842	4025	4430
	10.Electricity Duties	2	0	2	2
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	339	509	802	880
	13.Stamps and Registration fees	1421	1661	1627	1871
	Total	67515	83190	100475	117197
26	<u>Uttaranchal</u>				
	1.Share in Central Taxes	100996	113197	133956	168000
	2.State Sales Tax	23	2	139900	132200
	3. Central Sales Tax	101410	136140	24000	8000
	4. Sales Tax on Motor Spirit and Lubricants	0	0	4220	44000
	5. Other receipt	0	0	700	750
	6.Taxes on Vehicles	11485	14146	17000	17554
	7.Taxes on Goods and passengers	0	0	1	1
	8.Entertainment Tax	446	551	560	574
	9.State Excise Duties	29275	37291	46198	50100
	10.Electricity Duties	1224	6619	7000	6460
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	0	0	0
	12. Other Taxes and Duties	-14	(-)14	44	45
	13.Stamps and Registration fees	33339	54632	46566	48504
	Total	278184	362564	420145	476188
27	<u>Uttar Pradesh</u>				
	1.Share in Central Taxes	1820313	2321831	3017921	3470610
	2.State Sales Tax	729935	827677	1027000	1244300
	3. Central Sales Tax	88309	68899	135000	163600
	4. Sales Tax on Motor Spirit and Lubricants	17394	35884	452000	547600
	5. Other receipt	292829	390511	14685	15000
	6.Taxes on Vehicles	96520	101760	66382	86225
	7.Taxes on Goods and passengers	10519	10871	56798	73775
	8.Entertainment Tax	8310	8087	13122	13122
	9.State Excise Duties	308854	355125	459200	504000
	10.Electricity Duties	18227	19392	24005	27535
	11. Surcharge on Cash Crops and Cess on Sugarcane	0	4912	0	0
	12. Other Taxes and Duties	3166	5070	578	578
	13.Stamps and Registration fees	299678	451367	480000	537054
	Total	3694054	4601386	5746691	6683399

**Table 2.2 Tax Revenue of State Governments
(Indirect Taxes in the States)**

(Rs. in Lakhs)

Sr.No.	Items	2005- 2006(A)	2006- 2007(A)	2007- 2008(R.E)	2008- 2009(B.E)
1	2	3	4	5	6
28	West Bengal				
	1.Share in Central Taxes	666833	850560	1072880	1263318
	2.State Sales Tax	537884	626289	734323	866501
	3. Central Sales Tax	71397	79920	93706	110573
	4. Sales Tax on Motor Spirit and	3	6	7	8
	5. Other receipt	1593	51	61	71
	6.Taxes on Vehicles	53756	50897	58531	67311
	7.Taxes on Goods and passengers	63	103	113	125
	8.Entertainment Tax	4483	2841	3043	3347
	9.State Excise Duties	74346	81736	97443	111542
	10.Electricity Duties	38246	52635	60531	69610
	11. Surcharge on Cash Crops and	-	1637	1919	2265
	12. Other Taxes and Duties	22453	25633	31467	34614
	13.Stamps and Registration fees	117759	125857	147883	173762
	Total	1588816	1898165	2301907	2703047
29	Delhi				
	1.Share in Central Taxes	-	-	-	-
	2.State Sales Tax	-	-	-	-
	3. Central Sales Tax	-	-	-	-
	4. Sales Tax on Motor Spirit and	-	-	-	-
	5. Other receipt	-	-	-	-
	6.Taxes on Vehicles	-	-	-	-
	7.Taxes on Goods and passengers	-	-	-	-
	8.Entertainment Tax	-	-	-	-
	9.State Excise Duties	-	-	-	-
	10.Electricity Duties	-	-	-	-
	11. Surcharge on Cash Crops and	-	-	-	-
	12. Other Taxes and Duties	-	-	-	-
	13.Stamps and Registration fees	-	-	-	-
	Total	-	-	-	-
30	All States				
	1.Share in Central Taxes	9402420	12029294	14813429	17314690
	2.State Sales Tax	10473167	12877596	14752738	17181784
	3. Central Sales Tax	1561097	1788858	1771247	1692884
	4. Sales Tax on Motor Spirit and	295102	133157	1217330	1386415
	5. Other receipt	547557	551102	76432	98626
	6.Taxes on Vehicles	1196410	1323825	1541374	1790546
	7.Taxes on Goods and passengers	644957	680831	727028	891043
	8.Entertainment Tax	64865	70487	77970	83099
	9.State Excise Duties	2503560	2931626	3420032	3946330
	10.Electricity Duties	771759	816119	936631	1071346
	11. Surcharge on Cash Crops and	0	6577	2020	2565
	12. Other Taxes and Duties	149228	191235	226659	270644
	13.Stamps and Registration fees	2486775	3245229	3842935	4462906
	Total	30096897	36645936	43405825	50192878

Source:- State Finance A study of Budget of
2008-09 - A Report of Reserve Bank of India.

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

(Rs. in Lakhs)

Sr.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	29911	45123	56248	60678
2	Arunachal Pradesh	111	210	150	210
3	Assam	18170	18503	20387	21981
4	Bihar	5502	7465	7467	7472
5	Chhattisgarh	4746	7710	11736	11953
6	Goa	508	623	769	384
7	Gujarat	51954	70676	68800	75980
8	Haryana	1312	1299	1300	1350
9	Himachal Pradesh	109	191	176	185
10	Jammu and Kashmir	157	178	654	927
11	Jharkhand	3000	3280	3724	5000
12	Karnataka	44837	50271	48372	52064
13	Kerala	9665	10877	12158	20100
14	Madhya Pradesh	23540	30095	30891	33046
15	Maharashtra	158669	173089	214900	215000
16	Manipur	1329	1429	1510	1688
17	Meghalya	149	1510	165	175
18	Mizoram	612	573	598	620
19	Nagaland	1542	1685	1580	1706
20	Orrissa	13608	29998	31187	33930
21	Punjab	1629	1527	1725	1900
22	Rajasthan	8503	16964	17212	27894
23	Sikkim	4842	4750	4294	4341
24	Tamil Nadu	19147	13520	15523	16412
25	Tripura	2535	2541	2770	2942
26	Utteranchal	1267	1997	2534	3777
27	Uttar Pradesh	12049	20244	41555	18511
28	West Bengal	116854	121873	148392	182554

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

(Rs. in Lakhs)

Sr.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	2585915	3234098	4133702	4985683
2	Arunachal Pradesh	33313	42329	48963	60890
3	Assam	610728	719729	792241	959206
4	Bihar	1392667	1725013	2101620	2427849
5	Chhattisgarh	651227	816740	948253	1079469
6	Goa	133611	159742	168777	202608
7	Gujarat	1855099	2218382	2599454	2893980
8	Haryana	1026648	1221039	1410942	1604368
9	Himachal Pradesh	198919	228362	270622	319324
10	Jammu and Kashmir	285160	338917	394782	464218
11	Jharkhand	509151	691333	830826	1076141
12	Karnataka	2239660	2817264	3303460	3933758
13	Kerala	1220019	1504510	1786772	2029039
14	Madhya Pradesh	1522065	1826074	2115015	2441466
15	Maharashtra	3693555	4439111	5206164	5868923
16	Manipur	42381	54359	64430	73707
17	Meghalya	60174	73683	85952	104693
18	Mizoram	27476	34996	40379	49617
19	Nagaland	33862	41910	48741	59205
20	Orrissa	974295	1198551	1384256	1517758
21	Punjab	1020054	1056764	1230362	1355348
22	Rajasthan	1509527	1819899	2118371	2416077
23	Sikkim	28092	34845	36648	40858
24	Tamil Nadu	2814730	3402981	3715875	4248862
25	Tripura	67515	83190	100475	117197
26	Utteranchal	278184	362564	420145	476188
27	Uttar Pradesh	3694054	4601386	5746691	6683399
28	West Bengal	1588816	1898165	2301907	2703047

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

(Rs. in Lakhs)

Sr.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	2615826	3279221	4189950	5046361
2	Arunachal Pradesh	33424	42539	49113	61100
3	Assam	628898	738232	812628	981187
4	Bihar	1398169	1732478	2109087	2435321
5	Chhattisgarh	655973	824450	959989	1091422
6	Goa	134119	160365	169546	202992
7	Gujarat	1907053	2289058	2668254	2969960
8	Haryana	1027960	1222338	1412242	1605718
9	Himachal Pradesh	199028	228553	270798	319509
10	Jammu and Kashmir	285317	339095	395436	465145
11	Jharkhand	512151	694613	834550	1081141
12	Karnataka	2284497	2867535	3351832	3985822
13	Kerala	1229684	1515387	1798930	2049139
14	Madhya Pradesh	1545605	1856169	2145906	2474512
15	Maharashtra	3852224	4612200	5421064	6083923
16	Manipur	43710	55788	65940	75395
17	Meghalaya	60323	75193	86117	104868
18	Mizoram	28088	35569	40977	50237
19	Nagaland	35404	43595	50321	60911
20	Orissa	987903	1228549	1415443	1551688
21	Punjab	1021683	1058291	1232087	1357248
22	Rajasthan	1518030	1836863	2135583	2443971
23	Sikkim	32934	39595	40942	45199
24	Tamil Nadu	2833877	3416501	3731398	4265274
25	Tripura	70050	85731	103245	120139
26	Uttaranchal	279451	364561	422679	479965
27	Uttar Pradesh	3706103	4621630	5788246	6701910
28	West Bengal	1705670	2020038	2450299	2885601

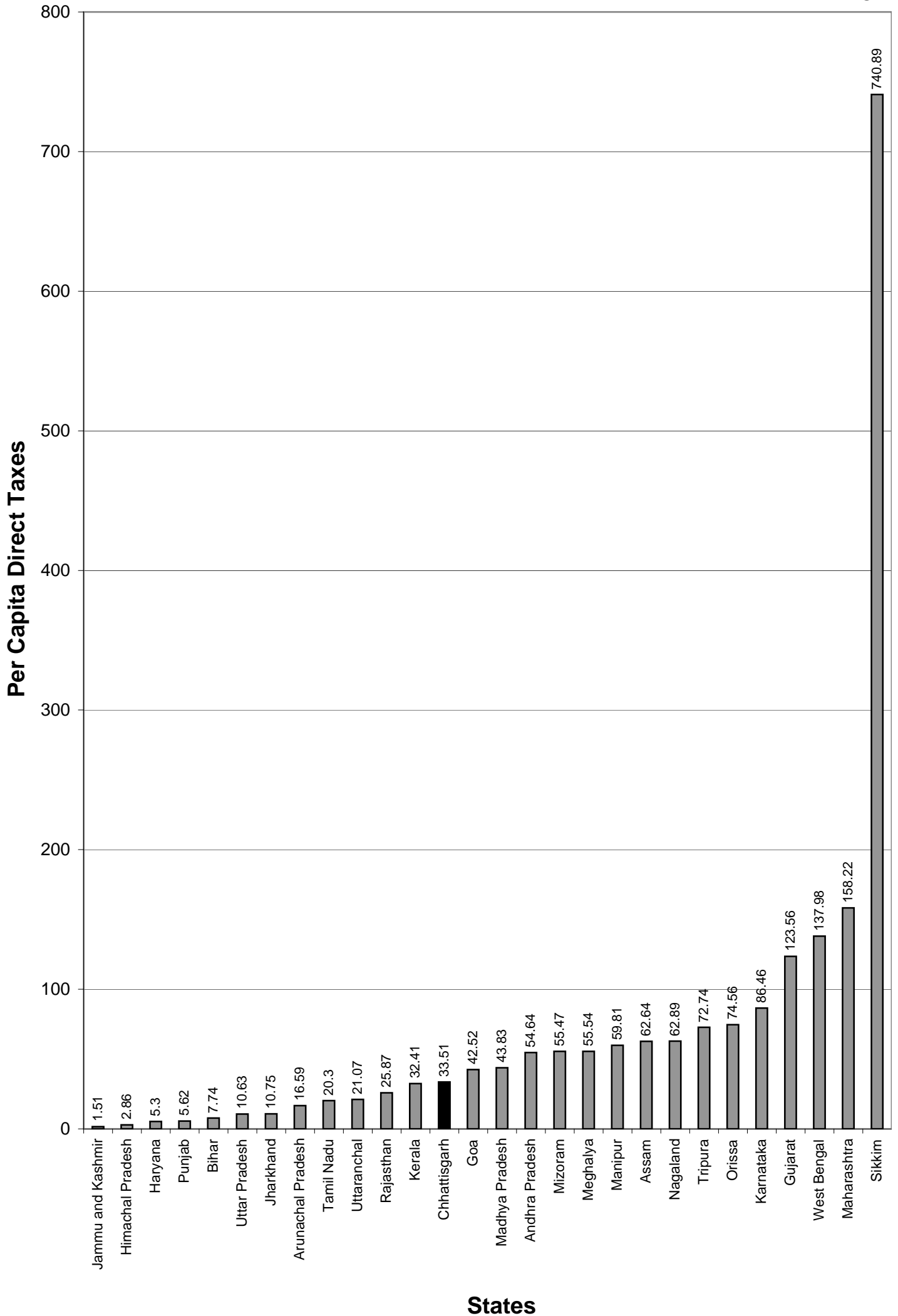
Table No. 2.6 Per Capita Direct Taxes in the State

(Rs.)

Sr.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	36.70	54.64	67.21	71.54
2	Arunachal Pradesh	8.98	16.59	11.58	15.82
3	Assam	62.57	62.64	67.86	71.93
4	Bihar	5.85	7.74	7.56	7.39
5	Chhattisgarh	20.97	33.51	50.17	50.27
6	Goa	35.16	42.52	51.76	25.49
7	Gujarat	92.67	123.56	117.88	127.60
8	Haryana	5.48	5.30	5.17	5.23
9	Himachal Pradesh	1.66	2.86	2.59	2.68
10	Jammu and Kashmir	1.36	1.51	5.39	7.45
11	Jharkhand	10.03	10.75	11.95	15.72
12	Karnataka	78.34	86.46	81.89	86.76
13	Kerala	29.05	32.41	35.92	58.85
14	Madhya Pradesh	35.03	43.83	44.04	46.11
15	Maharashtra	147.99	158.22	192.52	188.76
16	Manipur	56.53	59.81	62.19	68.40
17	Meghalaya	5.63	55.54	5.91	6.11
18	Mizoram	60.75	55.47	56.45	57.09
19	Nagaland	60.47	62.89	56.12	57.67
20	Orissa	34.33	74.56	76.39	81.89
21	Punjab	6.10	5.62	6.23	6.74
22	Rajasthan	13.29	25.87	25.61	40.48
23	Sikkim	776.90	740.89	651.12	639.93
24	Tamil Nadu	29.06	20.30	23.05	24.12
25	Tripura	73.64	72.74	78.16	81.81
26	Uttaranchal	13.62	21.07	26.25	38.43
27	Uttar Pradesh	6.47	10.63	21.33	9.29
28	West Bengal	134.44	137.98	165.33	200.16

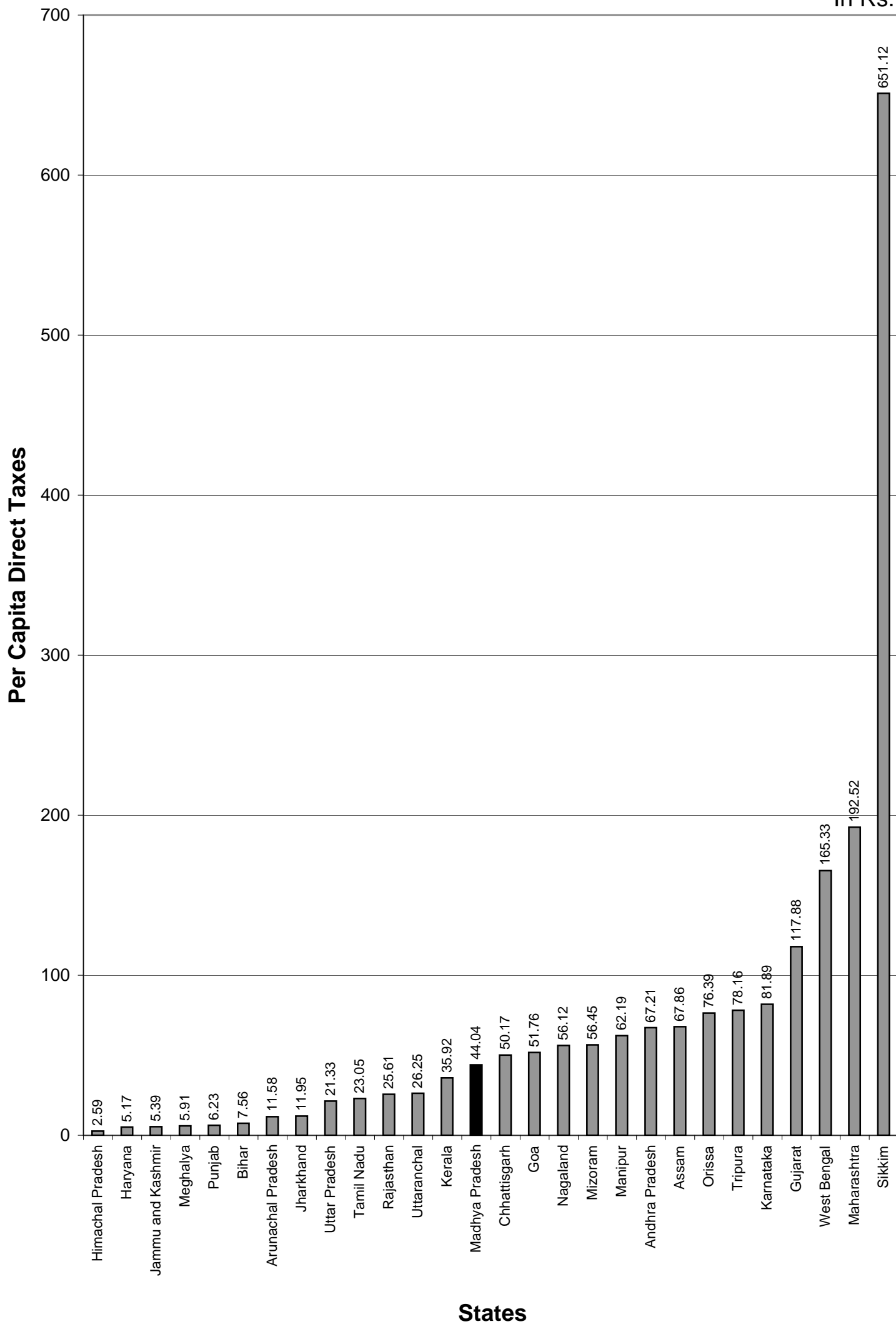
Per Capita Direct Taxes in the States (2006-07) Accounts

In Rs.



Per Capita Direct Taxes in the States (2007-08) Revised Estimates

In Rs.



Per Capita Direct Taxes in the States (2008-09) Budget Estimates

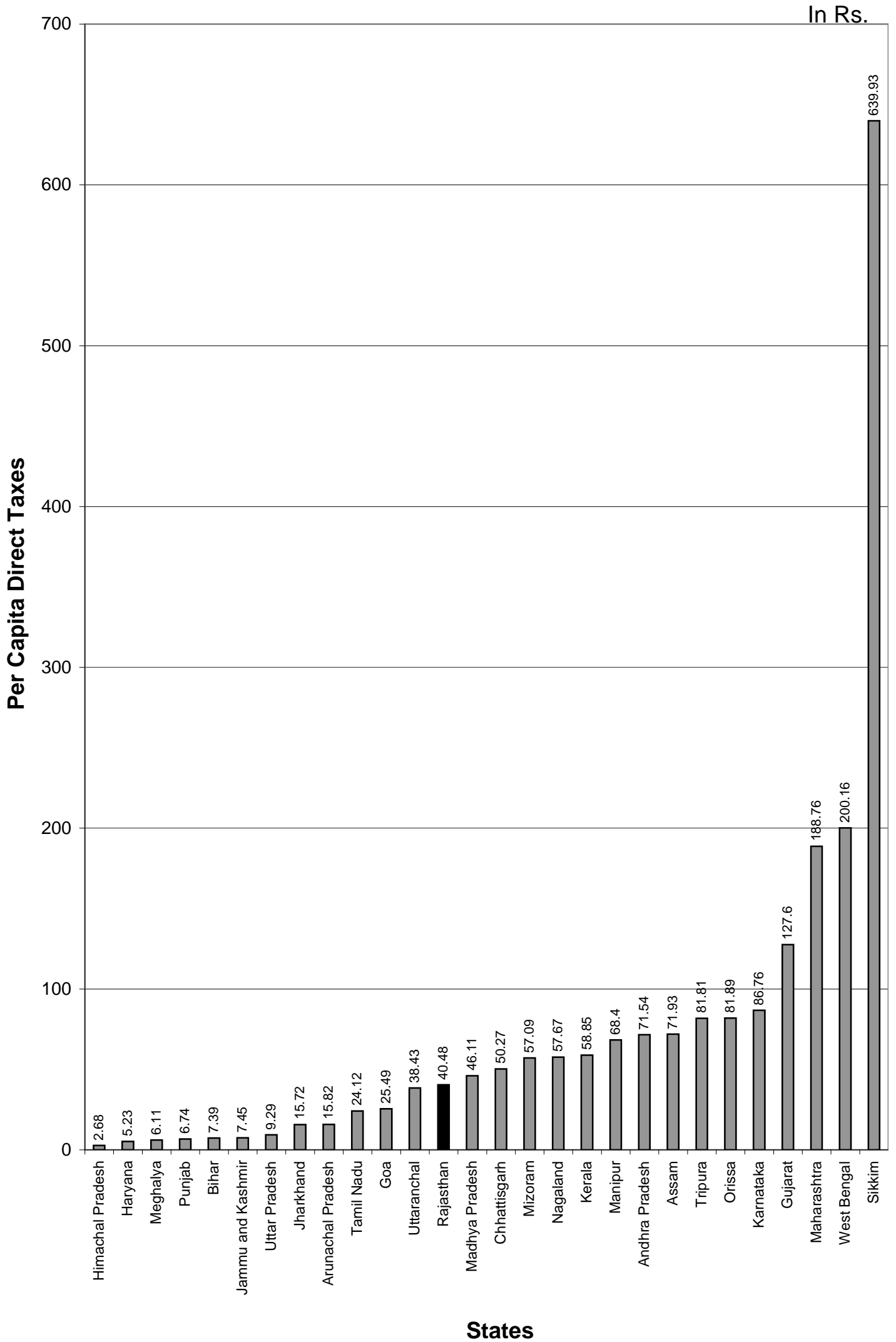


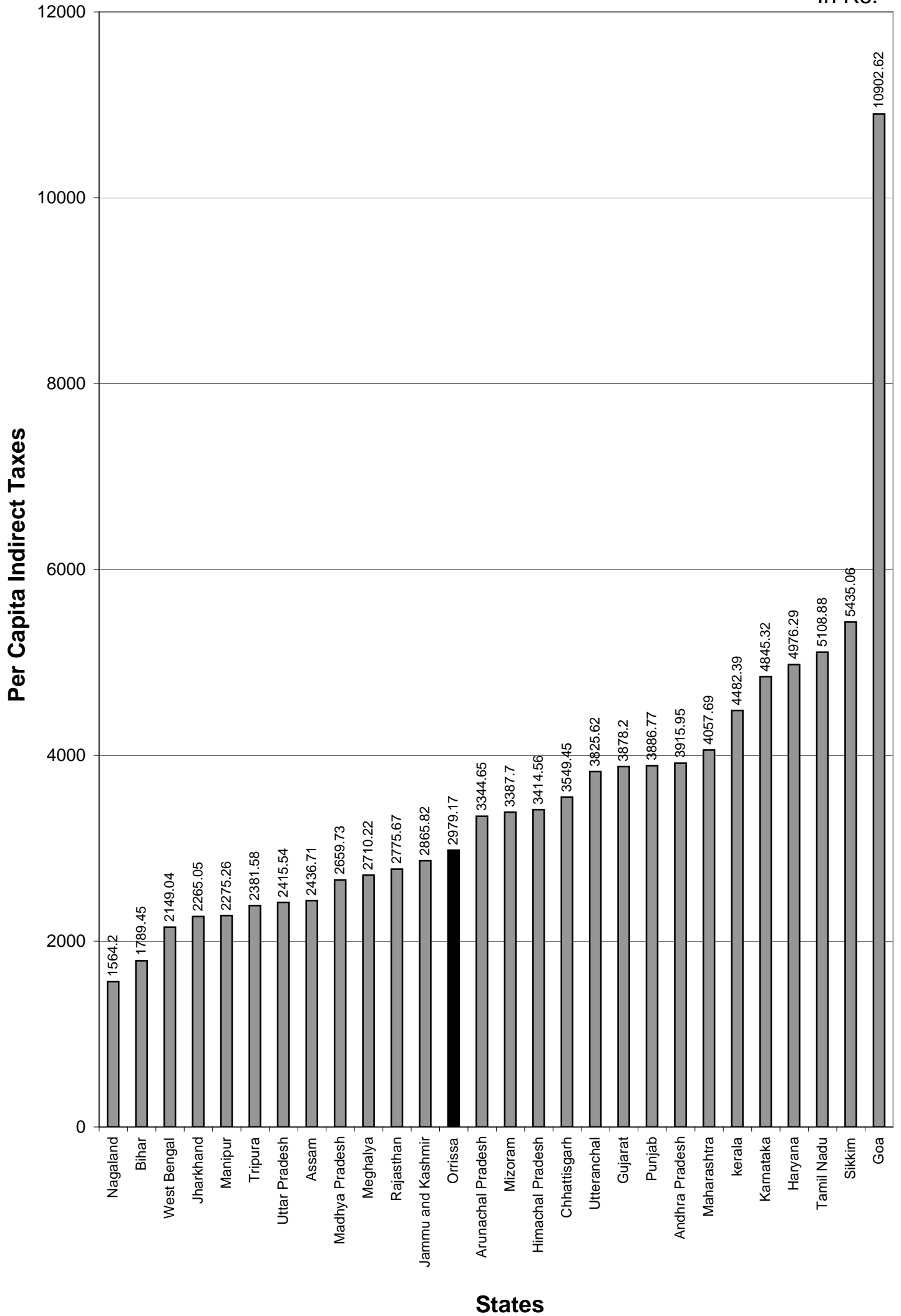
Table No. 2.7 Per Capita Indirect Taxes in the State

(Rs.)

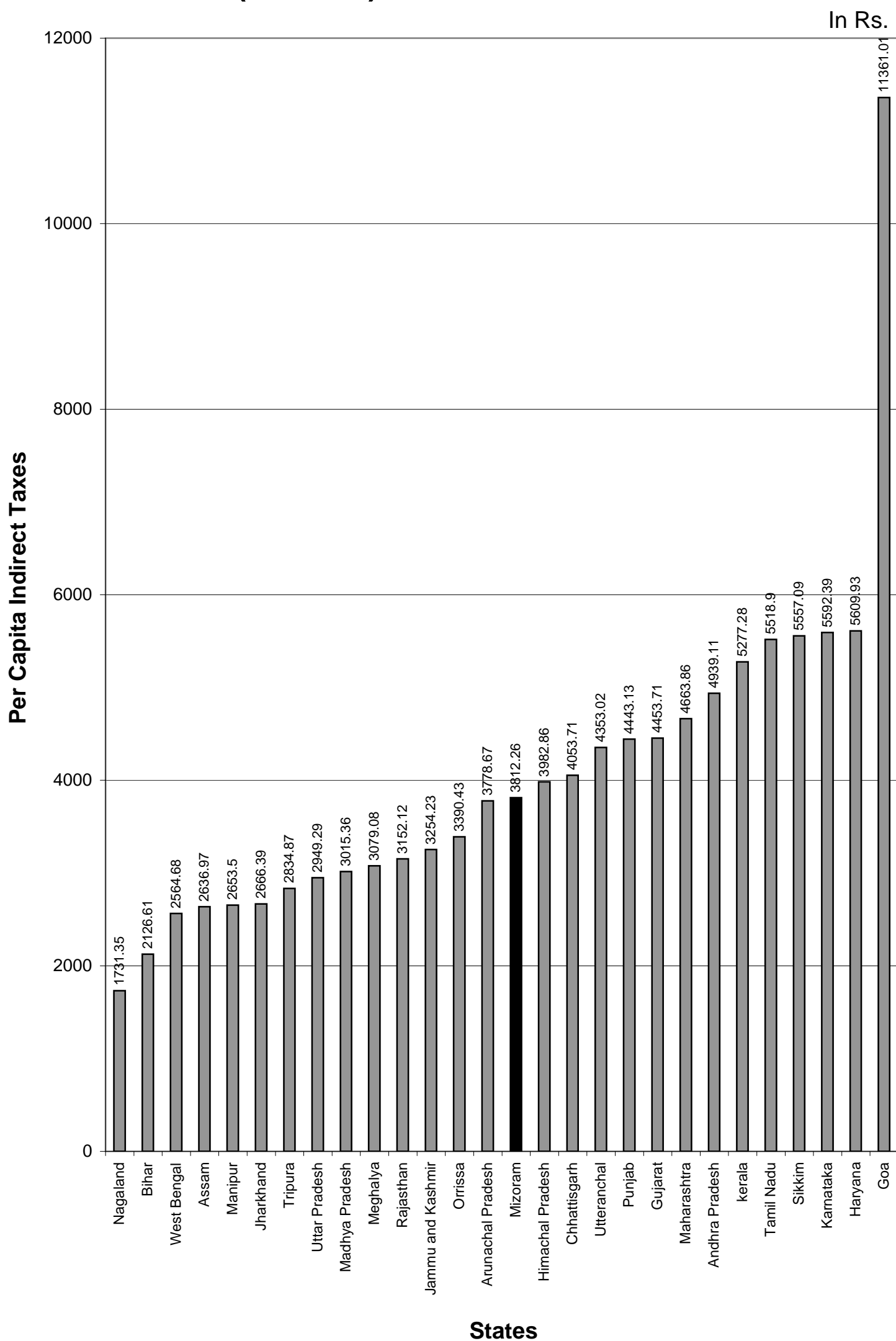
Sr.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	3173.11	3915.95	4939.11	5878.58
2	Arunachal Pradesh	2695.12	3344.65	3778.67	4589.76
3	Assam	2103.20	2436.71	2636.97	3138.96
4	Bihar	1481.07	1789.45	2126.61	2396.49
5	Chhattisgarh	2877.21	3549.45	4053.71	4539.43
6	Goa	9246.43	10902.62	11361.01	13451.32
7	Gujarat	3309.06	3878.20	4453.71	4860.03
8	Haryana	4288.82	4976.29	5609.93	6223.54
9	Himachal Pradesh	3021.90	3414.56	3982.86	4625.90
10	Jammu and Kashmir	2473.56	2865.82	3254.23	3730.44
11	Jharkhand	1703.05	2265.05	2666.39	3383.13
12	Karnataka	3913.41	4845.32	5592.39	6555.14
13	kerala	3666.62	4482.39	5277.28	5941.17
14	Madhya Pradesh	2264.94	2659.73	3015.36	3407.18
15	Maharashtra	3445.05	4057.69	4663.86	5152.81
16	Manipur	1802.90	2275.26	2653.50	2986.93
17	Meghalya	2272.64	2710.22	3079.08	3652.76
18	Mizoram	2727.18	3387.70	3812.26	4568.88
19	Nagaland	1327.96	1564.20	1731.35	2001.60
20	Orrissa	2457.77	2979.17	3390.43	3663.14
21	Punjab	3821.11	3886.77	4443.13	4805.64
22	Rajasthan	2359.90	2775.67	3152.12	3507.56
23	Sikkim	4507.39	5435.06	5557.09	6023.08
24	Tamil Nadu	4271.60	5108.88	5518.90	6243.11
25	Tripura	1961.18	2381.58	2834.87	3259.02
26	Utteranchal	2989.42	3825.62	4353.02	4844.59
27	Uttar Pradesh	1983.67	2415.54	2949.29	3353.40
28	West Bengal	1827.93	2149.04	2564.68	2963.79

Per Capita Indirect Taxes in the States (2006-07) Accounts

In Rs.



Per Capita Indirect Taxes in the States (2007-08) Revised Estimates



Per Capita Indirect Taxes in the States (2008-09) Budget Estimates

In Rs.

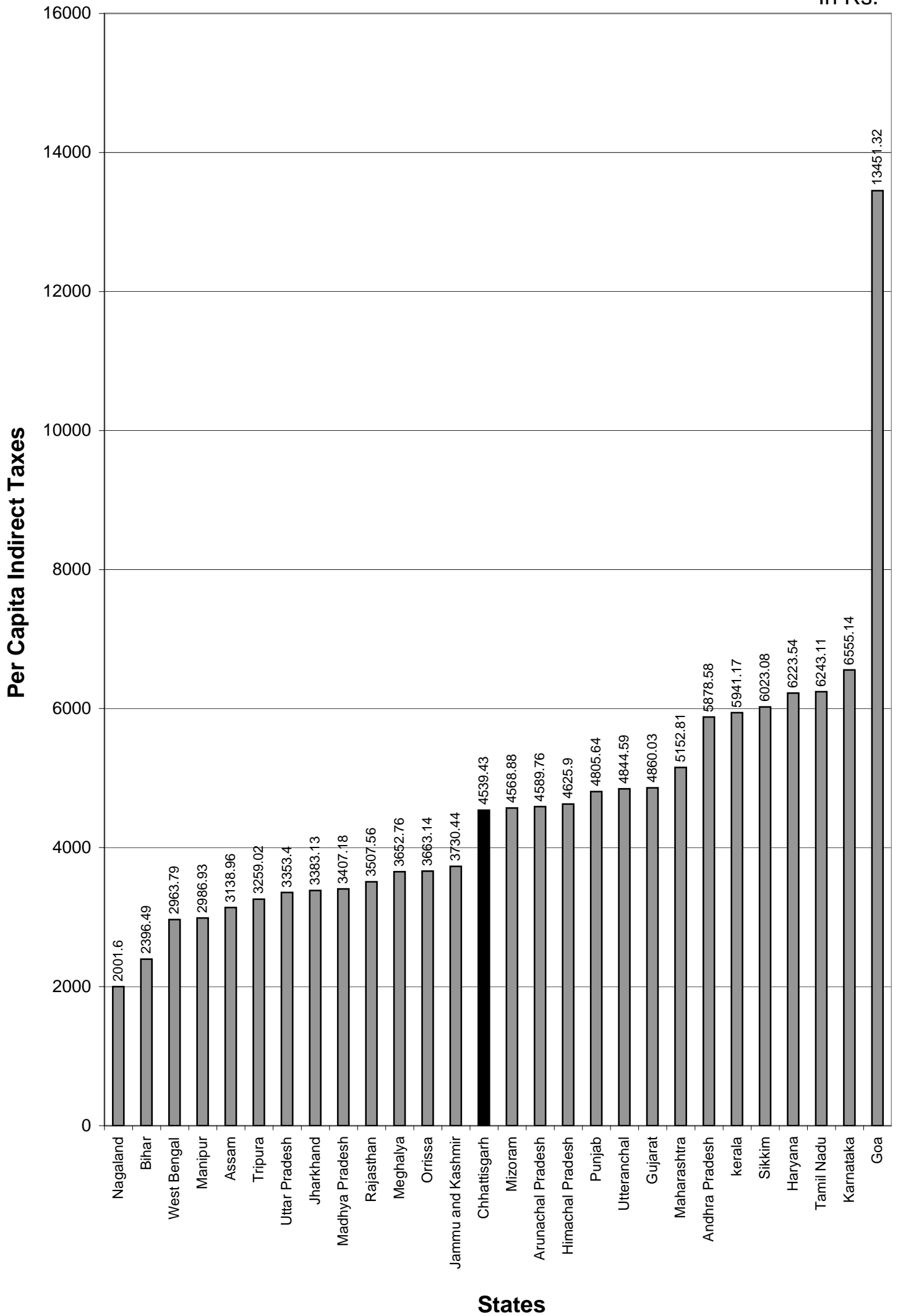


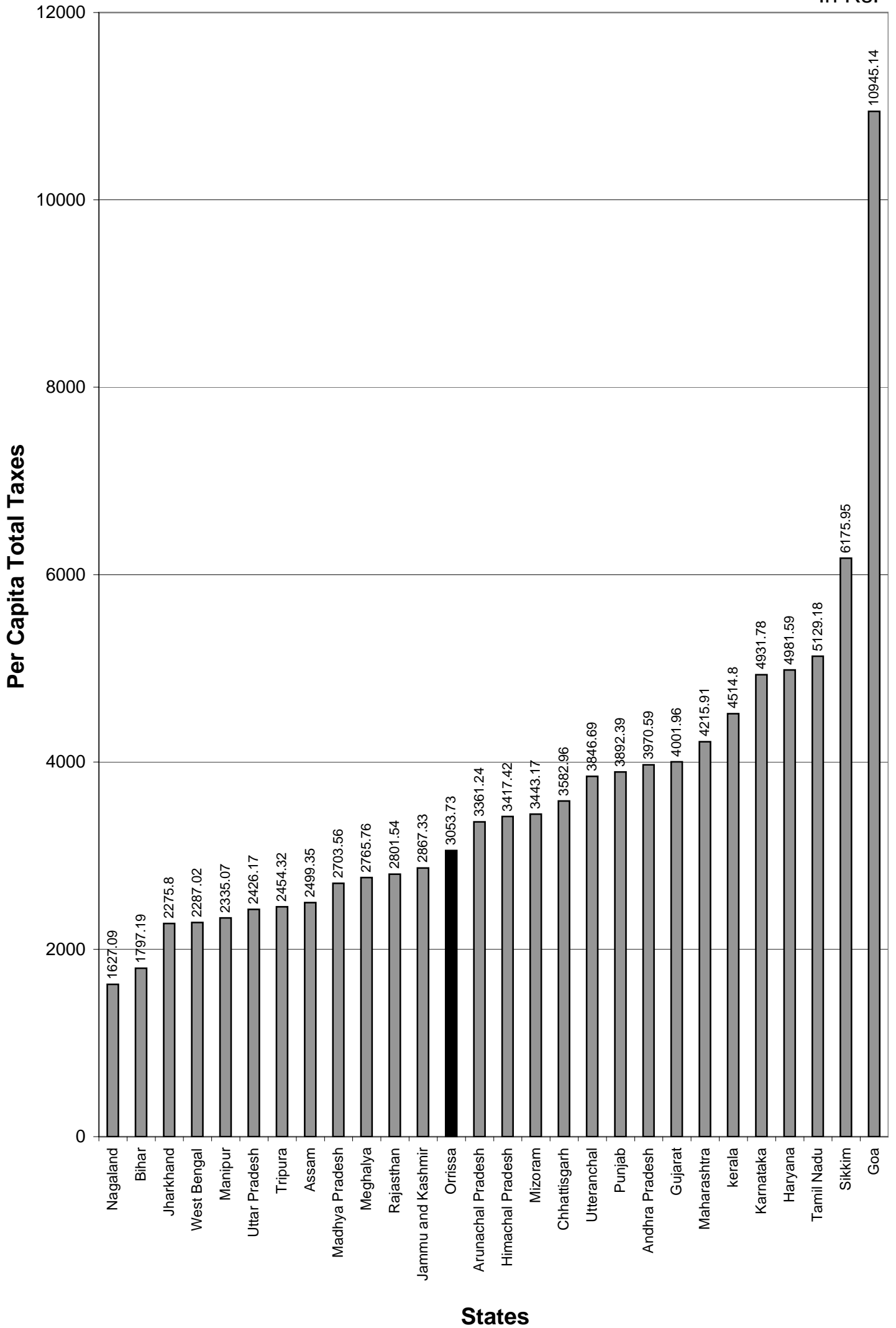
Table No. 2.8 Per Capita Total Taxes in the States

(Rs. in Lakhs)

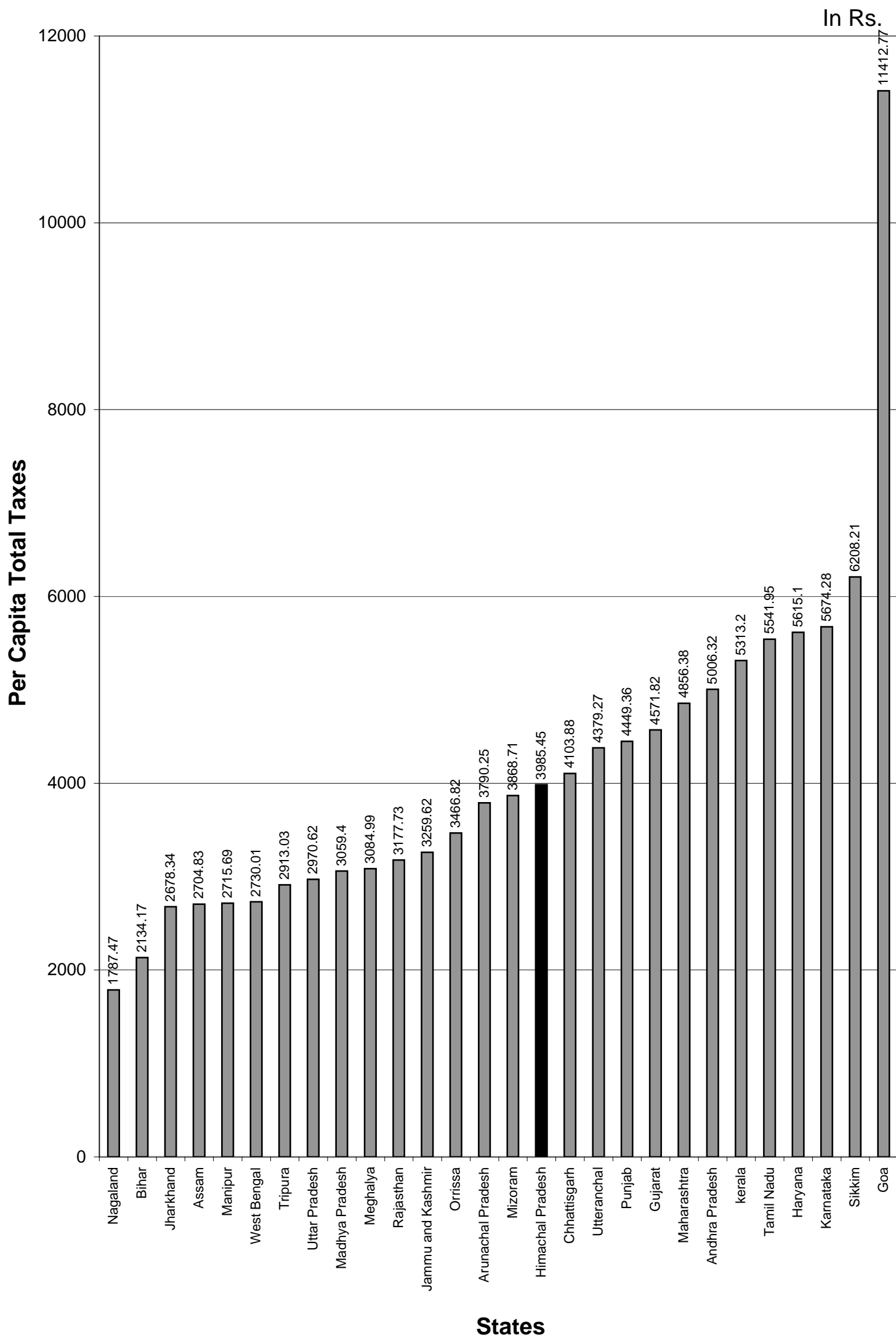
Sr.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	3209.81	3970.59	5006.32	5950.12
2	Arunachal Pradesh	2704.10	3361.24	3790.25	4605.58
3	Assam	2165.77	2499.35	2704.83	3210.89
4	Bihar	1486.92	1797.19	2134.17	2403.88
5	Chhattisgarh	2898.18	3582.96	4103.88	4589.70
6	Goa	9281.59	10945.14	11412.77	13476.81
7	Gujarat	3401.73	4001.96	4571.82	4987.63
8	Haryana	4294.30	4981.59	5615.10	6228.77
9	Himachal Pradesh	3023.56	3417.42	3985.45	4628.58
10	Jammu and Kashmir	2474.92	2867.33	3259.62	3737.89
11	Jharkhand	1713.08	2275.80	2678.34	3398.85
12	Karnataka	3991.75	4931.78	5674.28	6641.90
13	kerala	3695.67	4514.80	5313.20	6000.02
14	Madhya Pradesh	2299.97	2703.56	3059.40	3453.29
15	Maharashtra	3593.04	4215.91	4856.38	5341.57
16	Manipur	1859.43	2335.07	2715.69	3055.33
17	Meghalya	2278.27	2765.76	3084.99	3658.87
18	Mizoram	2787.93	3443.17	3868.71	4625.97
19	Nagaland	1388.43	1627.09	1787.47	2059.27
20	Orrissa	2492.10	3053.73	3466.82	3745.03
21	Punjab	3827.21	3892.39	4449.36	4812.38
22	Rajasthan	2373.19	2801.54	3177.73	3548.04
23	Sikkim	5284.29	6175.95	6208.21	6603.01
24	Tamil Nadu	4300.66	5129.18	5541.95	6267.23
25	Tripura	2034.82	2454.32	2913.03	3340.83
26	Utteranchal	3003.04	3846.69	4379.27	4883.02
27	Uttar Pradesh	1990.14	2426.17	2970.62	3362.69
28	West Bengal	1962.37	2287.02	2730.01	3163.95

Per Capita Total Taxes in the States (2006-07) Accounts

In Rs.

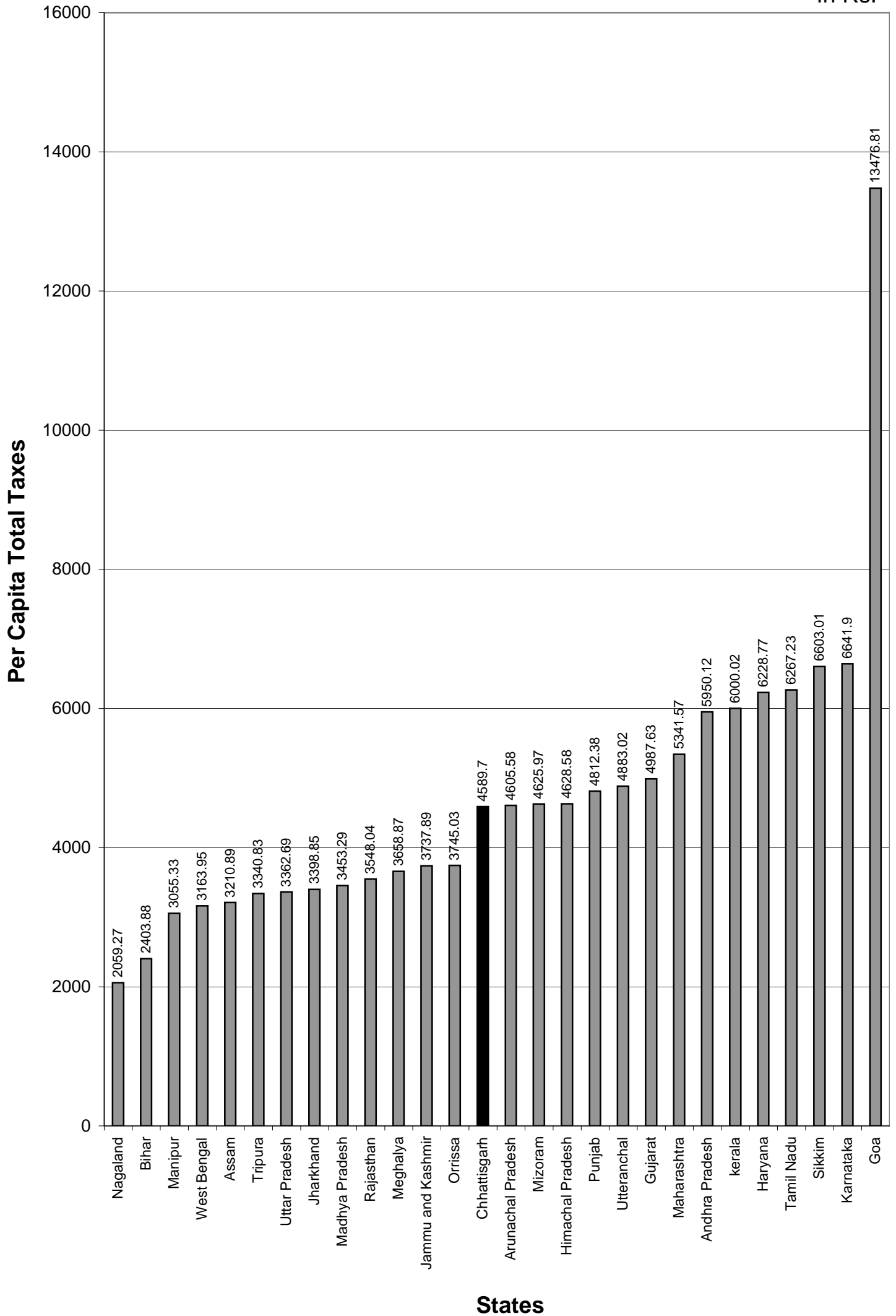


Per Capita Total Taxes in the States (2007-08) Revised Estimates



Per Capita Total Taxes in the States (2008-09) Budget Estimates

In Rs.



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

(Rs. in Lakhs)

SN	States	Total Revenue (A) 2005-06	Total Tax Revenue (A) 2005-06	% of col. 4/3	Total Revenue (A) 2006-07	Total Tax Revenue (A) 2006-07	% of col. 7/6	Total Revenue (R.E) 2007-08	Total Tax Revenue (R.E) 2007-08	%of col. 10/9	Total Revenue (B.E) 2008-09	Total Tax Revenue (B.E.) 2008-09	% of Col 13/12
1	2		4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	3485120	2615826	75.06	4424549	3279221	74.11	5612660	4189950	74.65	7092705	5046361	71.15
2	Arunachal Pradesh	184941	33424	18.07	259218	42539	16.41	330725	49113	14.85	390365	61100	15.65
3	Assam	1204537	628898	52.21	1366694	738232	54.01	1744326	812628	46.59	2219299	981187	44.21
4	Bihar	1783671	1398169	78.39	2308318	1732478	75.05	2855720	2109087	73.85	3355099	2435321	72.58
5	Chhattisgarh	883851	655973	74.22	1144961	824450	72.01	1438652	959989	66.73	1565617	1091422	69.71
6	Goa	216887	134119	61.84	260976	160365	61.45	291387	169546	58.18	350953	202992	57.84
7	Gujarat	2506687	1907053	76.08	3100222	2289058	73.84	3497920	2668254	76.28	3827812	2969960	77.59
8	Haryana	1385331	1027960	74.20	1795243	1222338	68.09	1962970	1412242	71.94	2169533	1605718	74.01
9	Himachal Pradesh	655862	199028	30.35	783522	228553	29.17	786072	270798	34.45	939773	319509	34.00
10	Jammu and Kashmir	1154024	285317	24.72	1198059	339095	28.30	1390071	395436	28.45	1531701	465145	30.37
11	Jharkhand	820277	512151	62.44	1014447	694613	68.47	1161207	834550	71.87	1578214	1081141	68.50
12	Karnataka	3035205	2284497	75.27	3758695	2867535	76.29	4084022	3351832	82.07	4724031	3985822	84.37
13	kerala	1529452	1229684	80.40	1818662	1515387	83.32	2149697	1798930	83.68	2493573	2049139	82.18
14	Madhya Pradesh	2059679	1545605	75.04	2569427	1856169	72.24	2984001	2145906	71.91	3440370	2474512	71.92
15	Maharashtra	4843829	3852224	79.53	6219535	4612200	74.16	6898905	5421064	78.58	7991086	6083923	76.13
16	Manipur	240896	43710	18.14	286274	55788	19.49	360037	65940	18.31	363694	75395	20.73
17	Meghalya	174692	60323	34.53	214218	75193	35.10	324177	86117	26.56	370286	104868	28.32
18	Mizoram	165365	28088	16.99	196894	35569	18.06	236240	40977	17.34	221787	50237	22.65
19	Nagaland	226721	35404	15.62	277251	43595	15.72	315891	50321	15.93	326561	60911	18.65

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 (A) 2005-06	Total Tax Revenue (A) 2005-06	% of col. 4/3	Total Revenue (A) 2006-07	Total Tax Revenue (A) 2006-07	% of col. 7/6	Total Revenue (R.E) 2007-08	Total Tax Revenue (R.E) 2007-08	%of col. 10/9	Total Revenue (B.E) 2008-09	Total Tax Revenue (B.E.) 2008-09	% of Col 13/12
1	2		4	5	6	7	8	9	10	11	12	13	14
20	Orissa	1408471	987903	70.14	1803263	1228549	68.13	2138134	1415443	66.20	2327042	1551688	66.68
21	Punjab	1696647	1021683	60.22	1679513	1058291	63.05	2280306	1232087	54.03	2326102	1357248	58.35
22	Rajasthan	2083919	1518030	72.84	2559218	1836863	71.77	3012842	2135583	70.88	3298625	2443971	74.09
23	Sikkim	196432	32934	16.77	211654	39595	18.70	285641	40942	14.33	268919	45199	16.81
24	Tamil Nadu	3395999	2833877	83.45	4091323	3416501	83.51	4651678	3731398	80.22	5150563	4265274	82.81
25	Tripura	302411	70050	23.16	333336	85731	25.72	362245	103245	28.50	426902	120139	28.14
26	Uttaranchal	553701	279451	50.47	737322	364561	49.44	926184	422679	45.64	1045656	479965	45.90
27	Uttar Pradesh	4534916	3706103	81.72	6059954	4621630	76.26	7656546	5788246	75.60	8580634	6701910	78.09
28	West Bengal	2372589	1705670	71.89	2582832	2020038	78.21	3135966	2450299	78.13	3606603	2885601	80.01

TAX REVENUE OF STATE GOVERNMENTS
Table No. 2.10 Share of Non Tax Revenue to total Revenue in State

Rs.in Lakhs

SN	States	Total Revenue(A) 2005-06	Total Non Tax Revenue(A) 2005-06	%of col. 4/3	Total Revenue (A) 2006-07	Total Non Tax Revenue(A) 2006-07	%of col. 7/6	Total Revenue(RE) 2007-08	Total Non Tax Revenue(RE) 2007-08	%of col. 10/9	Total Revenue (BE) 2008-09	Total Non Tax Revenue (BE) 2008-09	%of col. 12/13
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	3485120	869293	24.94	4424549	1145328	25.88	5612660	1422710	25.35	7092705	2046343	28.85
2	Arunachal Pradesh	184941	151517	81.93	259218	216679	83.59	330725	281611	85.15	390365	329255	84.34
3	Assam	1204537	575639	47.79	1366694	628464	45.88	1744326	931698	53.41	2219299	1238112	55.79
4	Bihar	1783671	385502	21.61	2308318	575839	24.95	2855720	746634	26.14	3355099	919778	24.41
5	Chhattisgarh	883851	227878	25.78	1144961	320511	27.99	1438652	478661	33.27	1565617	474194	30.29
6	Goa	216887	82768	38.16	260976	100611	38.55	291387	121840	41.81	350953	147962	42.16
7	Gujarat	2506687	599633	23.92	3100222	811164	26.16	3497920	829666	23.72	3827812	857852	22.41
8	Haryana	1385331	357370	25.80	1795243	572903	31.91	1962970	550728	28.05	2169533	563815	25.94
9	Himachal Pradesh	655862	456835	69.65	783522	554968	70.83	786072	515272	65.55	939773	620266	66
10	Jammu and Kashmir	1154024	868707	75.28	1198059	858962	71.70	1390071	994635	71.55	1531701	1066556	69.63
11	Jharkhand	820277	308126	37.56	1014447	319834	37.44	1161207	326658	28.13	1578214	497072	31.49
12	Karnataka	3035205	750708	24.73	3758695	891158	27.71	4084022	732190	17.93	4724031	738208	15.63
13	kerala	1529452	299770	19.60	1818662	303276	16.67	2149697	350769	16.32	2493573	444434	17.82
14	Madhya Pradesh	2059679	514074	24.96	2569427	713261	27.76	2984001	838094	28.09	3440370	965874	28.07
15	Maharashtra	4843829	991605	20.47	6219535	1607336	25.84	6898905	1477841	21.42	7991086	1907163	23.87
16	Manipur	240896	197186	81.85	286274	230484	80.51	360037	294098	81.68	363694	288299	79.27
17	Meghalaya	174692	114369	65.47	214218	139026	64.90	324177	238060	73.43	370286	265408	71.68
18	Mizoram	165365	137277	83.01	196894	161327	81.93	236240	195263	82.65	221787	171552	77.35
19	Nagaland	226721	191317	84.38	277251	233655	84.27	315891	265568	84.07	326561	265649	81.35
20	orissa	1408471	420568	29.86	1803263	574714	31.87	2138134	722690	33.80	2327042	775354	33.32
21	Punjab	1696647	674964	39.78	1679513	621222	36.99	2280306	1048219	45.77	2326102	968854	41.65
22	Rajasthan	2083919	565889	27.15	2559218	722357	28.22	3012842	877260	29.12	3298625	854654	25.91

TAX REVENUE OF STATE GOVERNMENTS
Table No. 2.10 Share of Non Tax Revenue to total Revenue in State

Rs.in Lakhs

SN	States	Total Revenue(A) 2005-06	Total Non Tax Revenue(A) 2005-06	%of col. 4/3	Total Revenue (A) 2006-07	Total Non Tax Revenue(A) 2006-07	%of col. 7/6	Total Revenue(RE) 2007-08	Total Non Tax Revenue(RE) 2007-08	%of col. 10/9	Total Revenue (BE) 2008-09	Total Non Tax Revenue (BE) 2008-09	%of col. 12/13
1	2	3	4	5	6	7	8	9	10	11	12	13	14
23	Sikkim	196432	163498	83.23	211654	172059	81.29	285641	244700	85.67	268919	223721	83.19
24	Tamil Nadu	3395999	562121	16.55	4091323	674822	16.49	4651678	920280	19.78	5150563	885289	17.19
25	Tripura	302411	232363	78.84	333336	247603	74.28	362245	259000	71.5	426902	306764	71.86
26	Uttaranchal	553701	274250	49.53	737322	372760	50.55	926184	503506	54.36	1045656	565690	54.10
27	Uttar Pradesh	4534916	828812	18.28	6059954	1438324	23.73	7656546	1868302	24.40	8580634	1878725	21.89
28	West Bengal	2372589	666918	28.11	2582832	562793	21.79	3135966	685666	21.86	3606603	721002	20

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

(Rs. in Lakhs)

SN	States	Total Revenue (A) 2005-06	Total Land Revenue (A) 2005-06	%of col. 4/3	Total Revenue (A) 2006-07	Total Land Revenue (A) 2006-07	%of Col. 7/6	Total Revenue (R.E.) 2007-08	Total Land Revenue (R.E.) 2007-08	%of col. 10/9	Total Revenue (B.E) 2008-09	Total Land Revenue (B.E) 2008-09	%of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	3485120	6875	0.20	4424549	11350	0.26	5612660	12948	0.23	7092705	13048	0.18
2	Arunachal Pradesh	184941	111	0.06	259218	210	0.08	330725	150	0.04	390365	210	0.05
3	Assam	1204537	7465	0.62	1366694	7415	0.54	1744326	8008	0.46	2219299	9049	0.41
4	Bihar	1783671	5502	0.31	2308318	7465	0.32	2855720	7467	0.26	3355099	7472	0.22
5	Chhattisgarh	883851	2689	0.30	1144961	6066	0.53	1438652	9676	0.67	1565617	9683	0.62
6	Goa	216887	508	0.23	260976	623	0.24	291387	769	0.26	350953	384	0.11
7	Gujarat	2506687	38023	1.52	3100222	49871	1.61	3497920	45000	1.29	3827812	55000	1.44
8	Haryana	1385331	1312	0.09	1795243	1299	0.07	1962972	1300	0.07	2169533	1350	0.06
9	Himachal Pradesh	655862	109	0.02	783522	191	0.02	786070	176	0.02	939773	185	0.02
10	Jammu and Kashmir	1154024	148	0.01	1198059	178	0.01	1390071	649	0.05	1531701	926	0.06
11	Jharkhand	820277	3000	0.36	1014447	3300	0.32	1161207	3746	0.32	1578214	5000	0.32
12	Karnataka	3035205	11650	0.38	3758695	10895	0.29	4084022	8622	0.21	4724031	9048	0.19
13	kerala	1529452	4388	0.29	1818662	4701	0.26	2149697	5602	0.26	2493573	8413	0.34
14	Madhya Pradesh	2059679	7716	0.37	2569427	13221	0.51	2984001	12245	0.41	3440370	12745	0.37
15	Maharashtra	4843829	42897	0.88	6219535	48417	0.78	6898905	69500	1.01	7991086	70000	0.87
16	Manipur	240896	132	0.05	286274	101	0.03	360037	110	0.03	363694	120	0.03
17	Meghalya	174692	33	0.02	214218	558	0.26	324177	37	0.01	370286	39	0.01
18	Mizoram	165365	159	0.10	196894	73	0.04	236240	118	0.05	221787	120	0.05
19	Nagaland	226721	55	0.02	277251	50	0.02	315891	64	0.02	326561	69	0.02
20	Orrissa	1408471	6962	0.49	1803263	22638	1.25	2138134	23091	1.08	2327042	25024	1.07
21	Punjab	1696647	1629	0.10	1679513	1527	0.09	2280306	1725	0.09	2326102	1900	0.08

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

(Rs. in Lakhs)

SN	States	Total Revenue (A) 2005-06	Total Land Revenue (A) 2005-06	%of col. 4/3	Total Revenue (A) 2006-07	Total Land Revenue (A) 2006-07	%of Col. 7/6	Total Revenue (R.E.) 2007-08	Total Land Revenue (R.E.) 2007-08	%of col. 10/9	Total Revenue (B.E) 2008-09	Total Land Revenue (B.E) 2008-09	%of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
22	Rajasthan	2083919	8430	0.40	2559218	11671	0.46	3012842	12206	0.40	3298625	21206	0.64
23	Sikkim	196432	61	0.03	211654	78	0.04	285641	90	0.03	268919	112	0.04
24	Tamil Nadu	3395999	17948	0.53	4091323	12068	0.29	4651678	13923	0.20	5150563	14618	0.28
25	Tripura	302411	325	0.10	333336	303	0.09	362245	310	0.08	426902	357	0.08
26	Utteranchal	553701	918	0.16	737322	1542	0.21	926184	2062	0.22	1045656	3143	0.30
27	Uttar Pradesh	4534916	10869	0.24	6059954	18752	0.31	7656546	40105	0.52	8580634	17011	0.20
28	West Bengal	2372589	91711	3.86	2582832	95269	3.69	3135966	119086	3.80	3606603	148858	4.13

Chapter-3

Development & Capital Formation of the State

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

- The total development expenditure of all the states was Rs.24119549 lakh during 2005-06 (A) and Rs.28479719 lakh during 2006-07 (A).
- Development expenditure of Punjab was Rs.731813 lakh in 2005-06 (A) and Rs.787659 lakh during 2006-07(A).The Percentage share of Punjab's development expenditure to the total development expenditure of all states was 3.03% in 2005-06(A) and Rs. 2.77% in 2006-07 (A).
- The percentage share of development expenditure to the total expenditure was 41.03% in 2005-06(A)and 43.24%in 2006-07(A).the percentage share of non development expenditure was 58.97%in 2005-06 and 56.76%in 2006-07(A).
- Development expenditure of Haryana was Rs.781037 lakh in 2005-06 (A) and Rs.1124229 lakhs in 2006-07 (A).
- Development expenditure of Himachal Pradesh was Rs.364189 lakh in 2005-06 (A) and Rs.434149 lakh in 2006-07 (A).
- The total non development expenditure was Rs.18688524 lakh in 2005-06 (A) and Rs.20739026 lakh in 2006-07 (A).
- Non-development expenditure for Punjab was Rs.1051627 lakh during 2005-06 (A) and Rs.1033864 lakh during 2006-07 (A) The ratio of Punjab to the total non development expenditure was 5.62% in 2005-06(A) and 4.99% in 2006-07 (A).

- Non-development expenditure for Haryana and Himachal Pradesh was Rs.457967 lakh and Rs.281807 lakh during 2005-06 (A) and Rs.484505 lakh and Rs.329985 lakh in 2006-07 (A).
- The capital receipts was Rs.4324606 lakh during 2005-06 (A) and Rs.15012296 lakh during 2006-07 (A)
- The capital outlay was Rs. 151689 lakh during 2005-06(A) and Rs.258666 lakh during 2006-07 (A).

**Table 3.1 Developmental Expenditure in the States
(Revenue Accounts)**

(Rs. in Lakhs)

Sr.No.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	2119779	2587957	3631612	4962445
2	Arunachal Pradesh	117891	133764	201366	233948
3	Assam	632380	714637	1107879	1153324
4	Bihar	922901	1193802	1435275	1803236
5	Chhattisgarh	493758	568695	880227	962792
6	Goa	144776	168279	204240	218331
7	Gujarat	1406936	1697920	1927587	2252009
8	Haryana	781037	1124229	1254094	1291493
9	Himachal Pradesh	364189	434139	439723	540388
10	Jammu and Kashmir	597297	593172	641335	697163
11	Jharkhand	643536	771644	824247	882052
12	Karnataka	1684611	2137695	2474795	2895470
13	kerala	966804	919012	1165279	1320917
14	Madhya Pradesh	1185304	1245663	1539158	1866552
15	Maharashtra	2923190	3526190	4095006	4229873
16	Manipur	128522	154129	150286	151952
17	Meghalya	104915	120441	196010	228331
18	Mizoram	104637	110038	133954	131197
19	Nagaland	112061	120183	147168	141316
20	Orrissa	663101	799709	1075091	1223067
21	Punjab	731813	787659	1117214	1104304
22	Rajasthan	1267731	1459745	1881196	1953177
23	Sikkim	60419	63944	81679	92293
24	Tamil Nadu	1708891	2082310	2478648	2858770
25	Tripura	126281	127824	156080	178099
26	Utteranchal	346736	382817	493700	530081
27	Uttar Pradesh	2336555	2865733	3789759	4179671
28	West Bengal	1443498	1588389	1987338	2198712
29	All States	24119549	28479719	35509946	40280963

Table 3.2 Non Developmental Expenditure in the States (Rs. in Lakhs)
(Revenue Accounts)

Sr.No.	States	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
1	Andhra Pradesh	1349210	1531399	1909528	2022371
2	Arunachal Pradesh	48873	55960	62821	62352
3	Assam	420161	430236	613570	676314
4	Bihar	852278	864301	1041117	1090144
5	Chhattisgarh	218691	263909	327361	385135
6	Goa	74295	78552	86819	110058
7	Gujarat	1128809	1212053	1321617	1560444
8	Haryana	457967	484505	525460	717264
9	Himachal Pradesh	281807	329985	350499	392045
10	Jammu and Kashmir	375104	413511	527169	495556
11	Jharkhand	331996	351523	485306	476067
12	Karnataka	1003583	1041944	1120640	1376348
13	kerala	875566	972314	1238636	1282504
14	Madhya Pradesh	759312	860211	958379	1132487
15	Maharashtra	2169650	2510629	2437737	3564540
16	Manipur	71928	87335	94145	97162
17	Meghalya	62533	70309	77315	89716
18	Mizoram	54163	61691	63428	72067
19	Nagaland	93990	102032	121615	126479
20	Orrissa	682566	750267	859084	1009888
21	Punjab	1051627	1033864	1257353	1339990
22	Rajasthan	882032	1034878	1105251	1225963
23	Sikkim	116342	124812	160649	131382
24	Tamil Nadu	1289090	1499486	1748609	1924273
25	Tripura	107515	115520	132911	163725
26	Utteranchal	202697	237740	290191	301918
27	Uttar Pradesh	2091968	2429932	2602674	2940451
28	West Bengal	1634771	1790128	1918667	2099812
29	All States	18688524	20739026	23438551	26866455

**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 exp. (A) 2005-06	Total Dev. Exp.(A) 2005-06	% of col.4/3	Total exp. (A) 2006-07	Total Dev. Exp.(A) 2006-07	%of col.7/6	Total Exp. (R.E.) 2007-08	Total Dev. Exp. (R.E.) 2007-08	%age of Col. 10/9	Total Exp. (B.E.) 2008-09	Total Dev. Exp. (B.E.) 2008-09	%age of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	3491530	2119779	60.71	4143839	2587957	62.45	5567578	3631612	65.23	7021771	4962445	70.67
2	Arunachal Pradesh	166764	117891	70.69	189723	133764	70.50	264187	201366	76.22	296300	233948	78.96
3	Assam	1053631	632380	60.02	1145653	714637	62.38	1735280	1107879	63.84	2003932	1153324	57.55
4	Bihar	1775599	922901	51.98	2058503	1193802	57.99	2476392	1435275	57.96	2893789	1803236	62.31
5	Chhattisgarh	745714	493758	66.21	880243	568695	64.61	1259761	880227	69.87	1387860	962792	69.37
6	Goa	219072	144776	66.09	246831	168279	68.18	291059	204240	70.17	328389	218331	66.49
7	Gujarat	2546550	1406936	55.25	2923215	1697920	58.08	3263954	1927587	59.06	3822575	2252009	58.91
8	Haryana	1263990	781037	61.79	1636215	1124229	68.71	1813500	1254094	69.15	2028084	1291493	63.68
9	Himachal Pradesh	646615	364189	56.32	764411	434139	56.79	790537	439723	55.62	932780	540388	57.93
10	Jammu and Kashmir	972400	597297	61.43	1006684	593172	58.92	1168504	641335	54.89	1192719	697163	58.45
11	Jharkhand	975594	643536	65.96	1123433	771644	68.69	1309568	824247	62.94	1358186	882052	64.94
12	Karnataka	2804090	1684611	60.08	3343543	2137695	63.94	3785874	2474795	65.37	4571286	2895470	63.34
13	Kerala	1842370	966804	52.48	2082455	919012	44.13	2614128	1165279	44.58	2830280	1320917	46.67
14	Madhya Pradesh	2056347	1185304	57.64	2236260	1245663	55.70	2648364	1539158	58.12	3156401	1866552	59.14
15	Maharashtra	5227985	2923190	55.91	6138528	3526190	57.44	6622911	4095006	61.83	7894616	4229873	53.58
16	Manipur	200450	128522	64.12	241464	154129	63.83	2444431	150286	6.15	249114	151952	61.00
17	Meghalaya	167448	104915	62.66	190750	120441	63.14	273325	196010	71.71	318047	228331	71.79
18	Mizoram	158800	104637	65.89	171729	110038	64.08	197382	133954	67.87	203264	131197	64.55
19	Nagaland	206050	112061	54.39	222215	120183	54.08	268785	147168	54.75	267794	141316	52.77

**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 exp. (A) 2005-06	Total Dev. Exp.(A) 2005-06	% of col.4/3	Total exp. (A) 2006-07	Total Dev. Exp.(A) 2006-07	%of col.7/6	Total Exp. (R.E.) 2007-08	Total Dev. Exp. (R.E.) 2007-08	%age of Col. 10/9	Total Exp. (B.E.) 2008-09	Total Dev. Exp. (B.E.) 2008-09	%age of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
20	Orissa	1360353	663101	48.74	1577203	799709	50.70	1969909	1075091	54.58	2270655	1223067	53.86
21	Punjab	1820842	731813	40.19	1854378	787659	42.48	2449362	1117214	45.61	2526119	1104304	43.72
22	Rajasthan	2149921	1267731	58.97	2495379	1459745	58.50	2988104	1881196	62.96	3180311	1953177	61.41
23	Sikkim	176761	60419	34.18	188756	63944	33.88	242328	81679	33.71	223675	92293	41.26
24	Tamil Nadu	3200867	1708891	53.39	3826497	2082310	54.42	4560112	2478648	54.35	5142157	2858770	55.59
25	Tripura	239157	126281	52.80	248256	127824	51.49	295838	156080	52.76	348074	178099	51.17
26	Uttaranchal	561097	346736	61.80	647685	382817	59.11	815512	493700	60.54	866253	530081	61.19
27	Uttar Pradesh	4661714	2336555	50.12	5569890	2865733	51.45	6755073	3789759	56.10	7482867	4179671	55.86
28	West Bengal	3111681	1443498	46.39	3416123	1588389	46.50	3949821	1987338	50.31	4343623	2198712	50.62

**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 exp. (A) 2005-06	Total Non Dev. Exp.(A) 2005-06	% of col.4/3	Total exp. (A) 2006-07	Total Non Dev. Exp.(A) 2006-07	%of col.7/6	Total Exp. (R.E.) 2007-08	Total Non Dev. Exp. (R.E.) 2007-08	%age of Col. 10/9	Total Exp. (B.E.) 2008-09	Total Non Dev. Exp. (B.E.) 2008-09	%age of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	3491530	1349210	38.64	4143839	1531399	36.96	5567578	1909528	34.30	7021771	2022371	28.80
2	Arunachal Pradesh	166764	48873	29.31	189723	55960	29.49	264187	62821	23.78	296300	62352	21.04
3	Assam	1053631	420161	39.88	1145653	430236	37.55	1735280	613570	35.36	2003932	676314	33.75
4	Bihar	1775599	852278	48.00	2058503	864301	41.99	2476392	1041117	42.04	2893789	1090141	37.67
5	Chhattisgarh	745714	218691	29.33	880243	263909	29.98	1259761	327361	25.98	1387860	385135	27.75
6	Goa	219072	74295	33.91	246831	78552	31.82	291059	86819	29.83	328389	110058	33.51
7	Gujarat	2546550	1128809	44.33	2923215	1212053	41.46	3263954	1321617	40.49	3822575	1560444	40.82
8	Haryana	1263990	457967	36.23	1636215	484505	29.56	1813500	525460	28.97	2028084	717264	35.37
9	Himachal Pradesh	646615	281807	43.58	764411	329985	43.17	790537	350499	44.34	932780	392045	42.03
10	Jammu and Kashmir	972400	375104	38.58	1006684	413511	41.08	1168504	527169	45.11	1192719	495556	41.55
11	Jharkhand	975594	331996	34.03	1123433	351523	31.29	1309568	485306	37.06	1358186	476067	35.05
12	Karnataka	2804090	1003583	35.79	3343543	1041942	31.16	3785874	1120640	29.60	4571286	1376348	30.11
13	Kerala	1842370	875566	47.52	2082455	972314	46.69	2614128	1238636	47.38	2830280	1282504	45.31
14	Madhya Pradesh	2056347	759312	36.93	2236260	860211	38.47	2648364	958379	36.19	3156401	1132487	35.88
15	Maharashtra	5227985	2169650	41.50	6138528	2510629	40.90	6622911	2437737	36.81	7894616	3564540	45.15
16	Manipur	200450	71928	35.88	241464	87335	36.17	2444431	94145	38.51	249114	97162	39.00
17	Meghalya	167448	62533	37.34	190750	70309	36.86	273325	77315	28.29	318047	89716	28.21
18	Mizoram	158800	54163	34.11	171729	61691	35.92	197382	63428	32.13	203264	72067	35.45
19	Nagaland	206050	93990	45.61	222215	102032	45.91	268785	121615	45.25	267794	126479	47.23
20	Orrissa	1360353	682566	50.18	1577203	750267	47.57	1969909	859084	43.61	2270655	1009888	44.47

**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 exp. (A) 2005-06	Total Non Dev. Exp.(A) 2005-06	% of col.4/3	Total exp. (A) 2006-07	Total Non Dev. Exp.(A) 2006-07	%of col.7/6	Total Exp. (R.E.) 2007-08	Total Non Dev. Exp. (R.E.) 2007-08	%age of Col. 10/9	Total Exp. (B.E.) 2008-09	Total Non Dev. Exp. (B.E.) 2008-09	%age of Col. 13/12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
21	Punjab	1820842	1051627	57.75	1854378	1033864	55.75	2449362	1257353	51.33	2526119	1339990	53.04
22	Rajasthan	2149921	882032	41.03	2495379	1034878	41.47	2988104	1105251	36.99	3180311	225963	38.55
23	Sikkim	176761	116342	65.82	188756	124812	66.12	242328	160649	66.29	223675	131382	58.74
24	Tamil Nadu	3200867	1289090	40.27	3826497	1499486	39.19	4560112	1748609	38.34	5142157	1924273	37.42
25	Tripura	239157	107515	44.96	248256	115520	46.53	295838	132911	44.93	348074	163725	47.04
26	Utteranchal	561097	202697	36.13	647685	237740	36.71	815512	290191	35.58	866253	301918	34.85
27	Uttar Pradesh	4661714	2091968	44.88	5569890	2429932	43.63	6755073	2602674	38.53	7482867	2940451	39.29
28	West Bengal	3111681	1634771	52.54	3416123	1790128	52.40	3949821	1918667	48.58	4343623	2099812	48.34

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	1. Andhra Pradesh				
A.	Total Receipts(1 to 12)	16479976	9444040	4466192	5345811
1	Internal Debt	799253	837942	1254086	1409929
2	Loans and Advances from the centre	51283	31457	109786	256878
3	Recovery of Loans & Adv.	18243	47134	27580	35566
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	2	85	0	0
6	Small Savings,Provident Funds, etc.(Net)	141792	177016	206882	220456
7	Reserve Funds(Net)	85184	102283	100200	88679
8	Deposits & Adv.(Net)	1706665	2284348	1947658	2134303
9	Suspense & Misc.(Net)	12780602	4606323	0	0
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	188932	820000	1200000
12	Remittances (Net)	896952	1168520	0	0
B.	Total Disbursements (1 to 5)	1339059	1520982	2412682	3055556
1	Total Capital Outlay	766169	990400	1291235	1785184
(a)	Develomental	763587	955977	1280006	1764172
(b)	Non-Developmental	2582	34423	11229	21012
2	Discharge cf Internal Debt.	439859	320894	517988	703255
3	Repayment of Loans to the Centre.	57382	119019	78320	80037
4	Loans & Adv. by State Governments.	75649	90669	525139	487080
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	2. Arunachal Pradesh				
A.	Total Receipts(1 to 12)	707621	878940	684996	710905
1	Internal Debt	69444	32118	40197	35988
2	Loans and Advances from the centre	20324	8392	2178	155
3	Recovery of Loans & Adv.	282	175	180	200
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	12945	13277	26208	27518
7	Reserve Funds(Net)	1691	1000	1714	1800
8	Deposits & Adv.(Net)	14829	23031	11514	12090
9	Suspense & Misc.(Net)	480045	666155	512598	538227
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	108061	134792	90407	94927
B.	Total Disbursements (1 to 5)	76933	88886	119109	51938
1	Total Capital Outlay	43762	58560	101033	31081
(a)	Develomental	42155	56358	97516	29372
(b)	Non-Developmental	1607	2202	3517	1709
2	Discharge of Internal Debt.	11422	25380	17437	18081
3	Repayment of Loans to the Centre.	21467	4469	289	2374
4	Loans & Adv. by State Governments.	282	477	350	402
5	Apporpiation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	3. Assam				
A.	Total Receipts(1 to 12)	2095729	7463233	7507077	7672043
1	Internal Debt	352196	99831	211043	161235
2	Loans and Advances from the centre	5549	11740	14849	9272
3	Recovery of Loans & Adv.	3757	3457	3803	4183
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	5000	5000	5000	5000
6	Small Savings, Provident Funds, etc.(Net)	61652	56599	62259	68485
7	Reserve Funds(Net)	14947	37028	40848	81863
8	Deposits & Adv.(Net)	163685	215030	232700	255430
9	Suspense & Misc.(Net)	1299133	6842781	6736575	6886575
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	189810	191767	200000	200000
B.	Total Disbursements (1 to 5)	374952	202834	457581	478187
1	Total Capital Outlay	108532	145300	310508	373363
(a)	Develomental	107491	142984	301049	367832
(b)	Non-Developmental	1041	2316	9459	5531
2	Discharge of Internal Debt.	245767	38214	107743	71539
3	Repayment of Loans to the Centre.	10088	11257	23212	19488
4	Loans & Adv. by State Governments.	10565	8063	16118	13797
5	Apporriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	4.Bihar				
A.	Total Receipts(1 to 12)	9882178	9201152	861475	860668
1	Internal Debt	376854	235464	476961	449259
2	Loans and Advances from the centre	181	321	677	773
3	Recovery of Loans & Adv.	5086	740	2589	2190
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings, Provident Funds, etc.(Net)	108766	101218	108766	112390
7	Reserve Funds(Net)	43962	0	67500	16745
8	Deposits & Adv.(Net)	188606	301411	204982	279311
9	Suspense & Misc.(Net)	8951749	8058198	0	0
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	206974	503800	0	0
B.	Total Disbursements (1 to 5)	481247	655143	901981	963623
1	Total Capital Outlay	208390	521113	698445	763539
(a)	Develomental	201199	505603	676974	742767
(b)	Non-Developmental	7191	15510	21471	20772
2	Discharge of Internal Debt.	53572	71189	120373	124760
3	Repayment of Loans to the Centre.	44503	31308	42216	42861
4	Loans & Adv. by State Governments.	174782	31533	40947	32463
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	5. Chhattisgarh				
A.	Total Receipts(1 to 12)	3743571	5030447	4450380	2661538
1	Internal Debt	117806	88184	150500	197654
2	Loans and Advances from the centre	5628	5513	27903	42882
3	Recovery of Loans & Adv.	1792	35495	53407	71796
4	Inter-State Settlement (Net)	0	198	0	0
5	Contignecy Fund(Net)	4146	0	1679	4000
6	Small Savings, Provident Funds, etc.(Net)	37939	40928	43358	46370
7	Reserve Funds(Net)	24716	40498	55281	58724
8	Deposits & Adv.(Net)	102002	167522	108546	114904
9	Suspense & Misc.(Net)	3191615	4293193	3821086	1921706
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	257927	358916	188620	203502
B.	Total Disbursements (1 to 5)	226463	318851	442415	509027
1	Total Capital Outlay	148690	219812	353164	390346
(a)	Develomental	145934	212333	338650	381315
(b)	Non-Developmental	2756	7479	14514	9031
2	Discharge of Internal Debt.	27884	20617	32077	57499
3	Repayment of Loans to the Centre.	16471	1308	1439	10812
4	Loans & Adv. by State Governments.	33418	77114	55735	50370
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	6. Goa				
A.	Total Receipts(1 to 12)	940254	1099804	271428	302776
1	Internal Debt	69608	63702	71100	94540
2	Loans and Advances from the centre	232	246	0	7500
3	Recovery of Loans & Adv.	633	578	900	1309
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	22	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	12616	13582	12210	12210
7	Reserve Funds(Net)	3561	3294	3302	3301
8	Deposits & Adv.(Net)	8634	11308	8466	8466
9	Suspense & Misc.(Net)	692816	830861	120450	120450
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	152132	176233	55000	55000
B.	Total Disbursements (1 to 5)	72141	70478	81733	131259
1	Total Capital Outlay	58037	62635	71784	101548
(a)	Develomental	48522	54314	60906	86979
(b)	Non-Developmental	9515	8321	10878	14569
2	Discharge of Internal Debt.	4534	5267	7029	24402
3	Repayment of Loans to the Centre.	2526	2062	962	2252
4	Loans & Adv. by State Governments.	7044	514	1958	3057
5	Apporriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09			
1	2	3	4	5	6			
	7. Gujarat							
A.	Total Receipts(1 to 12)	10397640	12478135	5942423	6524641			
1	Internal Debt	930659	665350	840121	1003114			
2	Loans and Advances from the centre	135660	29480	27950	42407			
3	Recovery of Loans & Adv.	178369	79759	20000	25065			
4	Inter-State Settlement (Net)	0	0	0	1			
5	Contignecy Fund(Net)	726	7611	10366	0			
6	Small Savings,Provident Funds, etc.(Net)	88430	94103	110662	122071			
7	Reserve Funds(Net)	196270	189916	155107	116355			
8	Deposits & Adv.(Net)	1219307	1252359	1155492	1155410			
9	Suspense & Misc.(Net)	6842912	9267990	3237352	3237352			
10	Appropriation to Contingency fund	0	269	0	0			
11	Other Capital Receipts	794	0	0	0			
12	Remittances (Net)	804513	891298	385373	822866			
B.	Total Disbursements (1 to 5)	862054	998996	950240	1122935			
1	Total Capital Outlay	695866	784544	721003	774009			
(a)	Develomental	686929	778252	712668	754823			
(b)	Non-Developmental	8937	6292	8335	19186			
2	Discharge of Internal Debt.	54182	91170	130701	259825			
3	Repayment of Loans to the Centre.	58657	85918	55393	56111			
4	Loans & Adv. by State Governments.	53349	37364	43143	32990			
5	Apporpriation to Contingency.	0	0	0	0			

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	8. Haryana				
A.	Total Receipts(1 to 12)	9579804	12221843	8147837	8482074
1	Internal Debt	330860	199028	73795	393258
2	Loans and Advances from the centre	4015	2160	5048	3867
3	Recovery of Loans & Adv.	28990	220074	19198	32083
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	116562	124511	128512	141275
7	Reserve Funds(Net)	49749	27971	26853	25371
8	Deposits & Adv.(Net)	189322	193615	204490	215152
9	Suspense & Misc.(Net)	8609614	11147011	7359941	7351068
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	250692	307473	330000	320000
B.	Total Disbursements (1 to 5)	289649	372610	412744	614012
1	Total Capital Outlay	161231	242760	308837	336012
(a)	Develomental	153014	233770	292031	321106
(b)	Non-Developmental	8217	8990	16806	14906
2	Discharge cf Internal Debt.	100726	100194	72671	227749
3	Repayment of Loans to the Centre.	10025	11184	1510	11165
4	Loans & Adv. by State Governments.	17667	18472	29726	39086
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	9. Himachal Pradesh				
A.	Total Receipts(1 to 12)	1988148	2125372	436526	512391
1	Internal Debt	198620	208354	200566	281373
2	Loans and Advances from the centre	2805	3821	36	36
3	Recovery of Loans & Adv.	2197	2341	2260	2318
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings, Provident Funds, etc.(Net)	102632	111229	66000	61000
7	Reserve Funds(Net)	21378	12874	0	0
8	Deposits & Adv.(Net)	70769	78971	37387	37387
9	Suspense & Misc.(Net)	1313095	1399118	82240	82240
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	276652	308664	48037	48037
B.	Total Disbursements (1 to 5)	237570	244675	231605	321435
1	Total Capital Outlay	82076	110981	128516	193058
(a)	Develomental	76903	104856	122805	187154
(b)	Non-Developmental	5173	6125	5711	5904
2	Discharge of Internal Debt.	148440	118241	94671	112530
3	Repayment of Loans to the Centre.	5641	12878	5472	5671
4	Loans & Adv. by State Governments.	1413	2575	2946	10176
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3		5	6
	10.Jammu & Kashmir.				
A.	Total Receipts(1 to 12)	367777	346616	463742	429685
1	Internal Debt	111724	88246	224526	169355
2	Loans and Advances from the centre	39426	52100	51603	60700
3	Recovery of Loans & Adv.	354	377	306	317
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	100394	103982	120044	132445
7	Reserve Funds(Net)	77464	58226	23166	24301
8	Deposits & Adv.(Net)	2300	2300	2300	2300
9	Suspense & Misc.(Net)	22815	27840	28497	26967
10	Appropriation to Contingency fund	0	245	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	13300	13300	13300	13300
B.	Total Disbursements (1 to 5)	374336	380626	536078	619285
1	Total Capital Outlay	336188	333039	478539	552248
(a)	Develomental	295461	289231	409472	480105
(b)	Non-Developmental	40727	43808	69067	72143
2	Discharge of Internal Debt.	14769	31200	42030	50328
3	Repayment of Loans to the Centre.	18807	11299	11282	10792
4	Loans & Adv. by State Governments.	4572	5088	4227	5917
5	Apporriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	11. Jharkhand				
A.	Total Receipts(1 to 12)	552124	828765	833139	737252
1	Internal Debt	200358	462255	454717	215000
2	Loans and Advances from the centre	0	0	0	0
3	Recovery of Loans & Adv.	992	1192	1354	1130
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	15000	15000	15000	15000
6	Small Savings, Provident Funds, etc.(Net)	33795	39112	44347	49804
7	Reserve Funds(Net)	7000	16183	19838	13755
8	Deposits & Adv.(Net)	103659	103659	95642	160129
9	Suspense & Misc.(Net)	65114	65114	65264	45503
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	126206	126250	136977	236931
B.	Total Disbursements (1 to 5)	352036	436162	526420	526920
1	Total Capital Outlay	222188	274990	374794	396647
(a)	Develomental	212923	266473	358549	371362
(b)	Non-Developmental	9265	8517	16245	25285
2	Discharge of Internal Debt.	1000	17520	37899	60690
3	Repayment of Loans to the Centre.	13513	707	13874	16474
4	Loans & Adv. by State Governments.	115335	142945	99853	53109
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	12. Karnatka				
A.	Total Receipts(1 to 12)	10158729	14277739	2489831	2939741
1	Internal Debt	463687	289148	255000	743219
2	Loans and Advances from the centre	102667	65446	199072	157129
3	Recovery of Loans & Adv.	12355	5998	6307	6997
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	3892	0	500	500
6	Small Savings,Provident Funds, etc.(Net)	165055	174806	207431	228174
7	Reserve Funds(Net)	130736	165813	89961	89960
8	Deposits & Adv.(Net)	1592609	1907296	621320	621320
9	Suspense & Misc.(Net)	7411064	11290166	866682	568884
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	20000	300000
12	Remittances (Net)	276664	379066	223558	223558
B.	Total Disbursements (1 to 5)	693240	1065917	1197951	1478434
1	Total Capital Outlay	582193	854257	888614	1064006
(a)	Develomental	560401	822163	844469	1017243
(b)	Non-Developmental	21792	32094	44145	46763
2	Discharge of Internal Debt.	39337	101234	218574	265638
3	Repayment of Loans to the Centre.	41750	73703	46373	50080
4	Loans & Adv. by State Governments.	29960	36723	44390	98710
5	Apporpriation to Contigency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	13. Kerala				
A.	Total Receipts(1 to 12)	5371791	5872730	6239436	6347173
1	Internal Debt	1136648	1157740	1394921	1424273
2	Loans and Advances from the centre	60329	20500	53395	121808
3	Recovery of Loans & Adv.	5150	6610	7922	7542
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	1504	215	0	100
6	Small Savings,Provident Funds, etc.(Net)	777725	789698	1143495	1134199
7	Reserve Funds(Net)	24824	11930	39338	35824
8	Deposits & Adv.(Net)	160215	350918	501942	525158
9	Suspense & Misc.(Net)	2628090	2929052	2470969	2470819
10	Appropriation to Contingency fund	0	194	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	577306	605873	627454	627450
B.	Total Disbursements (1 to 5)	907276	878157	1228865	1282590
1	Total Capital Outlay	81694	90259	149920	156193
(a)	Develomental	74712	86325	144666	154028
(b)	Non-Developmental	6982	3934	5254	2165
2	Discharge of Internal Debt.	737199	727896	969759	987301
3	Repayment of Loans to the Centre.	59671	25064	25560	61886
4	Loans & Adv. by State Governments.	28712	34938	83626	77210
5	Apporriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	14. Madhya Pradesh				
A.	Total Receipts(1 to 12)	6338379	9784517	13828993	4460752
1	Internal Debt	486682	417162	595808	663698
2	Loans and Advances from the centre	29383	43134	87057	187473
3	Recovery of Loans & Adv.	285198	2812	4262	29698
4	Inter-State Settlement (Net)	0	112	23	57
5	Contignecy Fund(Net)	0	6814	10000	10000
6	Small Savings,Provident Funds, etc.(Net)	132968	141933	141623	152230
7	Reserve Funds(Net)	67546	81918	76673	69651
8	Deposits & Adv.(Net)	415639	443600	690341	603451
9	Suspense & Misc.(Net)	4289260	7986486	11896396	2657737
10	Appropriation to Contingency fund	0	919	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	631703	659627	326810	86757
B.	Total Disbursements (1 to 5)	841169	791454	1008474	1171475
1	Total Capital Outlay	662328	516994	678167	609992
(a)	Develomental	650195	509927	665225	599977
(b)	Non-Developmental	12133	7067	12942	10015
2	Discharge of Internal Debt.	56385	98887	175057	339111
3	Repayment of Loans to the Centre.	39011	74266	43675	44545
4	Loans & Adv. by State Governments.	83445	95307	111575	177827
5	Apporriation to Contingency.	0	6000	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	6	
	15.Maharashtra				
A.	Total Receipts(1 to 12)	12017317	10867343	14196993	10528259
1	Internal Debt	2316845	1405847	1398518	1792547
2	Loans and Advances from the centre	49019	49804	99080	72241
3	Recovery of Loans & Adv.	55125	5070	32655	34828
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	195452	128857	0	0
6	Small Savings,Provident Funds, etc.(Net)	179385	189489	217903	230149
7	Reserve Funds(Net)	550383	598799	135178	140640
8	Deposits & Adv.(Net)	837093	889811	1096263	930917
9	Suspense & Misc.(Net)	6490782	6257327	10005878	6097906
10	Appropriation to Contingency fund	105000	0	0	0
11	Other Capital Receipts	0	11	0	0
12	Remittances (Net)	1238233	1342328	1211518	1229021
B.	Total Disbursements (1 to 5)	2008166	1792055	1800402	2061644
1	Total Capital Outlay	1007842	1009218	1186207	1349280
(a)	Develomental	1000768	984955	1150138	1307985
(b)	Non-Developmental	7074	24263	36069	41295
2	Discharge of Internal Debt.	521615	430398	418570	572012
3	Repayment of Loans to the Centre.	52549	40277	41268	42554
4	Loans & Adv. by State Governments.	426160	232162	154357	97798
5	Apporpriation to Contingency.	0	80000	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	16.Manipur				
A.	Total Receipts(1 to 12)	507171	910374	200580	208098
1	Internal Debt	43127	49170	49523	55490
2	Loans and Advances from the centre	506	595	690	690
3	Recovery of Loans & Adv.	64	90	190	300
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	24027	14153	10200	11209
7	Reserve Funds(Net)	1036	84	589	1972
8	Deposits & Adv.(Net)	51772	20250	10401	9588
9	Suspense & Misc.(Net)	281426	663019	61129	61000
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	105213	163013	67858	67849
B.	Total Disbursements (1 to 5)	88405	121112	158228	160163
1	Total Capital Outlay	61581	86697	125747	127718
(a)	Develomental	42807	73552	114905	121894
(b)	Non-Developmental	18774	13145	10842	5824
2	Discharge of Internal Debt.	16432	4238	6722	7048
3	Repayment of Loans to the Centre.	4333	24492	24485	24473
4	Loans & Adv. by State Governments.	6059	5685	1274	924
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	17.Meghalaya				
A.	Total Receipts(1 to 12)	1282059	749087	1047846	1170929
1	Internal Debt	33957	24307	40604	37735
2	Loans and Advances from the centre	323	298	862	872
3	Recovery of Loans & Adv.	1852	1711	1800	1600
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	8166	7832	19720	21000
6	Small Savings,Provident Funds, etc.(Net)	8850	9117	8635	11043
7	Reserve Funds(Net)	1956	2068	2369	2609
8	Deposits & Adv.(Net)	34313	34223	24132	28130
9	Suspense & Misc.(Net)	1125205	592147	858327	986780
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	67437	77384	91397	81160
B.	Total Disbursements (1 to 5)	42566	41261	75571	83325
1	Total Capital Outlay	25933	32037	57785	61132
(a)	Develomental	24812	30403	53993	57546
(b)	Non-Developmental	1121	1634	3792	3586
2	Discharge of Internal Debt.	13776	5686	12444	15071
3	Repayment of Loans to the Centre.	1795	2942	2106	1881
4	Loans & Adv. by State Governments.	1062	596	3236	5241
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	18.Mizoram				
A.	Total Receipts(1 to 12)	433939	466799	1589875	50339
1	Internal Debt	30664	23123	25423	22358
2	Loans and Advances from the centre	980	532	1860	2530
3	Recovery of Loans & Adv.	2298	2400	2466	2531
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	10	10	10	10
6	Small Savings,Provident Funds, etc.(Net)	18868	21452	22650	19000
7	Reserve Funds(Net)	970	2068	2400	2500
8	Deposits & Adv.(Net)	29534	23442	12590	10
9	Suspense & Misc.(Net)	258792	300564	1460736	1400
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	91823	93208	61740	0
B.	Total Disbursements (1 to 5)	64721	57764	73075	52214
1	Total Capital Outlay	45137	46644	54142	33295
(a)	Develomental	43791	44200	52682	31880
(b)	Non-Developmental	1346	2444	1460	1415
2	Discharge of Internal Debt.	14308	7941	16075	16132
3	Repayment of Loans to the Centre.	1867	3154	1817	1880
4	Loans & Adv. by State Governments.	3409	25	1041	907
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	19.Nagaland				
A.	Total Receipts(1 to 12)	515884	513570	512199	506621
1	Internal Debt	70878	72098	98984	98911
2	Loans and Advances from the centre	10477	121	400	400
3	Recovery of Loans & Adv.	540	433	485	475
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	13619	9522	12020	10525
7	Reserve Funds(Net)	462	564	300	300
8	Deposits & Adv.(Net)	6877	12755	6000	2000
9	Suspense & Misc.(Net)	337446	331728	314000	314000
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	75585	86349	80010	80010
B.	Total Disbursements (1 to 5)	91456	115224	159925	155465
1	Total Capital Outlay	51786	71047	97496	83258
(a)	Develomental	45602	64331	86334	61563
(b)	Non-Developmental	6184	6716	11162	21695
2	Discharge of Internal Debt.	27784	42353	61208	69399
3	Repayment of Loans to the Centre.	11825	1800	399	1986
4	Loans & Adv. by State Governments.	61	24	822	822
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	20.Orissa				
A.	Total Receipts(1 to 12)	4212578	6706808	2125051	2747199
1	Internal Debt	210527	130512	180343	220075
2	Loans and Advances from the centre	-1030	74077	118579	190080
3	Recovery of Loans & Adv.	34760	28582	33772	24680
4	Inter-State Settlement (Net)	8080	0	0	0
5	Contignecy Fund(Net)	0	0	15000	15000
6	Small Savings,Provident Funds, etc.(Net)	274218	207683	200854	216846
7	Reserve Funds(Net)	110482	276208	108445	138349
8	Deposits & Adv.(Net)	239733	246275	322547	398365
9	Suspense & Misc.(Net)	3102216	5399911	910510	1193750
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	233592	343560	235001	350054
B.	Total Disbursements (1 to 5)	214285	357400	530680	524194
1	Total Capital Outlay	103806	145149	274038	301963
(a)	Develomental	98539	138744	258906	288557
(b)	Non-Developmental	5267	6405	15132	13406
2	Discharge of Internal Debt.	51516	107145	173766	145869
3	Repayment of Loans to the Centre.	52243	77929	43503	43558
4	Loans & Adv. by State Governments.	6720	27177	39373	32804
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	21.Punjab				
A.	Total Receipts(1 to 12)	4324606	15012396	16440415	16494061
1	Internal Debt	510640	425420	535039	596375
2	Loans and Advances from the centre	2400	2079	46518	34440
3	Recovery of Loans & Adv.	13670	39546	15749	15531
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	148294	151174	179048	185789
7	Reserve Funds(Net)	21867	31932	57635	55500
8	Deposits & Adv.(Net)	146235	208593	209920	209920
9	Suspense & Misc.(Net)	3379198	14026948	15263699	15263699
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	102302	126704	132807	132807
B.	Total Disbursements (1 to 5)	321419	820137	511889	630019
1	Total Capital Outlay	151689	258666	340512	381673
(a)	Develomental	142669	249284	321168	358882
(b)	Non-Developmental	9020	9382	19344	22791
2	Discharge of Internal Debt.	150373	114188	133085	221870
3	Repayment of Loans to the Centre.	16009	402867	34290	22791
4	Loans & Adv. by State Governments.	3348	44416	4002	3685
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	22.Rajasthan				
A.	Total Receipts(1 to 12)	9242091	9778578	11348526	8632438
1	Internal Debt	485948	388091	463520	592287
2	Loans and Advances from the centre	63581	34123	58852	58427
3	Recovery of Loans & Adv.	23760	51390	177794	9733
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	16500
6	Small Savings,Provident Funds, etc.(Net)	247061	261127	296228	308383
7	Reserve Funds(Net)	58959	144616	214872	137197
8	Deposits & Adv.(Net)	4295125	5058658	5907052	6582615
9	Suspense & Misc.(Net)	3753584	3466721	3845503	512090
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	81	0	0	0
12	Remittances (Net)	313992	373852	384705	415206
B.	Total Disbursements (1 to 5)	572115	690245	927358	908165
1	Total Capital Outlay	429448	480937	717386	627240
(a)	Develomental	417933	462323	618326	620506
(b)	Non-Developmental	11515	18614	99060	6734
2	Discharge of Internal Debt.	62925	114464	144618	213843
3	Repayment of Loans to the Centre.	36324	63579	38123	39585
4	Loans & Adv. by State Governments.	43418	31265	27231	10997
5	Apporpriation to Contingency.	0	0	0	16500

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	23.Sikkam				
A.	Total Receipts(1 to 12)	234236	254444	267330	256718
1	Internal Debt	13962	13788	29259	42326
2	Loans and Advances from the centre	544	486	873	486
3	Recovery of Loans & Adv.	14	79	53	53
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	10	55	0
6	Small Savings,Provident Funds, etc.(Net)	7382	8003	8376	9086
7	Reserve Funds(Net)	2855	3104	5346	4261
8	Deposits & Adv.(Net)	2823	2470	2823	2464
9	Suspense & Misc.(Net)	162927	180859	176816	152397
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	43729	45645	43729	45645
B.	Total Disbursements (1 to 5)	37814	36565	75511	90555
1	Total Capital Outlay	34574	32642	69929	82768
(a)	Develomental	32837	30536	66057	76778
(b)	Non-Developmental	1737	2106	3872	5990
2	Discharge of Internal Debt.	2094	2575	4181	6346
3	Repayment of Loans to the Centre.	1146	1328	1376	1416
4	Loans & Adv. by State Governments.	0	20	25	25
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	24.Tamil Nadu				
A.	Total Receipts(1 to 12)	13357803	18854908	13378224	13778220
1	Internal Debt	919951	682031	760070	981075
2	Loans and Advances from the centre	44168	32686	108842	173699
3	Recovery of Loans & Adv.	89213	160245	118961	115484
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	1637	0	0
6	Small Savings,Provident Funds, etc.(Net)	294316	321416	385444	413832
7	Reserve Funds(Net)	630984	238773	103560	152521
8	Deposits & Adv.(Net)	891414	1160054	1226142	1164163
9	Suspense & Misc.(Net)	10275015	16055030	10462554	10565168
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	212742	203036	212651	212278
B.	Total Disbursements (1 to 5)	781578	1289697	1356272	1471737
1	Total Capital Outlay	405456	595237	781213	937292
(a)	Develomental	392894	575773	749301	887055
(b)	Non-Developmental	12562	19464	31912	50237
2	Discharge of Internal Debt.	241959	415000	373575	336404
3	Repayment of Loans to the Centre.	30211	54027	31034	32413
4	Loans & Adv. by State Governments.	103952	225433	170450	165628
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	25.Tripura				
A.	Total Receipts(1 to 12)	991262	1629885	1654216	1531200
1	Internal Debt	33641	21913	5000	20000
2	Loans and Advances from the centre	369	583	0	0
3	Recovery of Loans & Adv.	386	353	300	300
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	0	0	0	0
6	Small Savings,Provident Funds, etc.(Net)	37529	37974	39340	41350
7	Reserve Funds(Net)	764	1854	1500	1500
8	Deposits & Adv.(Net)	21079	19945	20200	19000
9	Suspense & Misc.(Net)	826472	1466593	1539866	1404040
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	71022	80670	48010	45010
B.	Total Disbursements (1 to 5)	90982	81891	132020	176802
1	Total Capital Outlay	74417	72245	120081	160171
(a)	Develomental	66124	64409	104679	127289
(b)	Non-Developmental	8293	7836	15402	32882
2	Discharge of Internal Debt.	13641	6805	8901	10231
3	Repayment of Loans to the Centre.	2689	2773	2800	6197
4	Loans & Adv. by State Governments.	235	68	238	203
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	26.Uttaranchal				
A.	Total Receipts(1 to 12)	3993743	3685702	1239929	1212501
1	Internal Debt	196904	188427	163133	136627
2	Loans and Advances from the centre	786	2009	6441	2931
3	Recovery of Loans & Adv.	3637	1950	15636	26024
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	1614	3420	2800	2500
6	Small Savings,Provident Funds, etc.(Net)	32077	32987	31946	33146
7	Reserve Funds(Net)	25648	29760	26000	21000
8	Deposits & Adv.(Net)	219953	219354	175628	171928
9	Suspense & Misc.(Net)	3245047	2917486	616792	616792
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	268077	290309	201553	201553
B.	Total Disbursements (1 to 5)	230799	271517	336490	377879
1	Total Capital Outlay	170542	169926	260686	280245
(a)	Develomental	151815	152643	237727	257529
(b)	Non-Developmental	18727	17283	22959	22716
2	Discharge of Internal Debt.	43651	88462	46612	53119
3	Repayment of Loans to the Centre.	3083	2891	2904	3803
4	Loans & Adv. by State Governments.	13523	10238	26288	40712
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	27.Uttar Pradesh				
A.	Total Receipts(1 to 12)	30430128	61797413	21475245	22234419
1	Internal Debt	1612186	1133202	908983	2392998
2	Loans from the Centra	121674	37948	50265	50265
3	Recovery of Loans & Adv.	58505	35564	52436	58888
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	29852	64479	995	1000
6	Small Savings,Provident Funds, etc.(Net)	360537	485790	438844	466694
7	Reserve Funds(Net)	318142	307380	360932	472360
8	Deposits & Adv.(Net)	1654938	1524944	554368	587845
9	Suspense & Misc.(Net)	25450222	56961749	18856922	17952869
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	824072	1246357	251500	251500
B.	Total Disbursements (1 to 5)	1772855	2078376	2362375	3764406
1	Total Capital Outlay	871123	1398412	1899544	2255411
(a)	Develomental	839768	1333032	1831764	2159330
(b)	Non-Developmental	31355	65380	67780	96081
2	Discharge of Internal Debt.	715174	373772	261092	1317805
3	Repayment of Loans to the Centre.	118174	217436	119005	120052
4	Loans & Adv. by State Governments.	68384	88756	82734	71138
5	Apporpriation to Contingency.	0	0	0	0

Table 3.5 CAPITAL EXPENDITURE OF STATES

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	28. West Bengal				
A.	Total Receipts(1 to 12)	11018834	19479724	17277738	18042198
1	Internal Debt	1519141	1061937	1581123	1656839
2	Loans from the Centra	58396	62097	56246	56863
3	Recovery of Loans & Adv.	63133	23790	18878	6334
4	Inter-State Settlement (Net)	0	0	0	0
5	Contignecy Fund(Net)	400	175	719	0
6	Small Savings, Provident Funds, etc.(Net)	112968	119455	128930	139005
7	Reserve Funds(Net)	160029	95157	103165	139877
8	Deposits & Adv.(Net)	948006	941167	2013196	2053420
9	Suspense & Misc.(Net)	7913976	16838829	13020481	13618966
10	Appropriation to Contingency fund	0	0	0	0
11	Other Capital Receipts	0	0	0	0
12	Remittances (Net)	242785	337117	355000	370894
B.	Total Disbursements (1 to 5)	974010	724983	957577	995543
1	Total Capital Outlay	165274	201822	293764	307213
(a)	Develomental	162489	193797	280548	286249
(b)	Non-Developmental	2785	8025	13216	20964
2	Discharge of Internal Debt.	607566	303888	465146	508911
3	Repayment of Loans to the Centre.	82311	87547	92845	83526
4	Loans & Adv. by State Governments.	118859	131726	105822	95893
5	Apporpriation to Contingency.	0	0	0	0

Source:- State Finance A Study of Budgets
of 2008-09, A Report by R.B.I

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	29.Delhi				
A.	Total Receipts(1 to 12)	-	-	-	-
1	Internal Debt	-	-	-	-
2	Loans from the Centra	-	-	-	-
3	Recovery of Loans & Adv.	-	-	-	-
4	Inter-State Settlement (Net)	-	-	-	-
5	Contignecy 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)	Develomental	-	-	-	-
(b)	Non-Developmental	-	-	-	-
2	Discharge of Internal Debt.	-	-	-	-
3	Repayment of Loans to the Centre.	-	-	-	-
4	Loans & Adv. by State Governments.	-	-	-	-
5	Apporpriation to Contingency.	-	-	-	-

Source:- State Finance A Study of Budgets
of 2007-08,A Report by R.B.I

Table 3.5 CAPITAL EXPENDITURE OF STATES

(Rs. in Lakhs)

SN	ITEMS	Accounts 2005-06	Accounts 2006-07	Revised Estimates 2007-08	Budget Estimates 2008-09
1	2	3	4	5	6
	30.All States				
A.	Total Receipts(1 to 12)	171165373	241760361	159377644	145380648
1	Internal Debt	13642770	10464392	12482863	15887538
2	Loans from the Centra	809676	571751	1129060	1534803
3	Recovery of Loans & Adv.	890356	757942	621245	517162
4	Inter-State Settlement (Net)	0	309	25	59
5	Contignecy Fund(Net)	273869	241141	81843	90610
6	Small Savings,Provident Funds, etc.(Net)	3652398	3851336	4402213	4604685
7	Reserve Funds(Net)	2633565	2481298	1822072	1896915
8	Deposits & Adv.(Net)	15317136	17697312	17404043	18285179
9	Suspense & Misc.(Net)	125180232	194869198	114591265	94648383
10	Appropriation to Contingency fund	105000	0	0	0
11	Other Capital Receipts	871	190570	840000	1500000
12	Remittances (Net)	8659500	10635112	6003015	6415314
B.	Total Disbursements (1 to 5)	14629494	16356299	19965256	23778939
1	Total Capital Outlay	7755952	9806324	12833088	14515885
(a)	Develomental	7482272	9416547	12231514	13901278
(b)	Non-Developmental	273680	389777	601574	614607
2	Discharge of Internal Debt.	4431966	3784819	4670009	6796767
3	Repayment of Loans to the Centre.	814071	1460483	785532	840607
4	Loans & Adv. by State Governments.	1442445	1378673	1676628	1609180
5	Apporriation to Contingency.	185060	-74000	0	16500

Source:- State Finance A Study of Budgets of
2008-09,A Report by Reserve Bank of India

Chapter-4

Income & Expenditure of Zila Parishads & Improvement Trust

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

- The total income of Zila Parishads was Rs.4268.77 lakh during 2007-08 and Rs.2871.56 lakh during 2008-09.
- The total expenditure of Zila Parishads in Punjab was Rs.3966.95 lakh during 2007-08 as compared to Rs.3069.64 lakh during 2008-09.
- Income of improvement trusts for Punjab was Rs.24942 lakh in 2007-08 and Rs.25606 lakh in 2008-09 where as the expenditure was Rs.33779 lakh during 2007-08 and Rs.30584 Lakh during 2008-09.

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	Veteninary	Other Exp.	Total
0	1	2	3	4	5	6	7	8
1	1970-71	42.30 (28.9)	25.77 (18.2)	2.09 (1.48)	4.65 (3.29)	6.45 (4.6)	60.25 (42.58)	141.51 (100.00)
2	1980-81	81.90 30.80	2.16 (0.8)	0.27 (0.10)	9.60 (3.6)	12.05 (4.5)	160.10 (60.9)	266.08 (100.00)
3	1990-91	242.86 (41.80)	3.07 (0.53)	- -	2.65 (0.45)	7.79 (1.34)	324.66 (55.88)	581.03 (100.00)
4	2000-01	692.40 (37.83)	9.28 (0.51)	165.50 (9.04)	6.13 (0.33)	22.52 (1.23)	934.46 (51.06)	1830.29 (100.00)
5	2001-02	720.81 (52.38)	8.90 (0.65)	20.78 (1.51)	5.54 (0.40)	12.51 (0.91)	607.63 (44.15)	1376.17 (100.00)
6	2002-03	719.78 (26.76)	9.13 (0.34)	18.00 (0.67)	5.78 (0.22)	16.03 (0.60)	1920.64 (71.41)	2689.36 (100.00)
7	2003-04	865.19 (18.28)	0.23 0.00	18.00 (0.38)	7.00 (0.15)	1.72 (0.04)	3841.11 (81.15)	4733.25 (100.00)
8	2004-05	796.62 (29.98)	- -	109.62 (4.13)	19.71 (0.74)	59.18 (2.23)	1672.16 (62.92)	2657.29 (100.00)
10	2005-06	816.87 (41.09)	- -	110.69 (5.57)	18.29 (0.92)	61.75 (3.11)	980.05 (49.31)	1987.65 (100.00)
11	2006-07	1084.71 (18.38)	- -	2437.69 (41.32)	897.87 (15.22)	146.04 (2.48)	1333.67 (22.60)	5899.98 (100.00)
12	2007-08	902.38 (22.75)	- -	1500.38 (37.82)	554.61 (13.98)	33.38 (0.84)	976.20 (24.61)	3966.95 (100.00)
13	2008-09	1080.57 (35.20)	-	5.80 (0.19)	173.97 (5.67)	43.49 (1.42)	1765.81 (57.52)	3069.64 (100.00)

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

Rs. in Lakhs

S N	Year	Local rate	Taxes	Fees	Property	Educati on	Medical and Health	Grants in aid	Other sources	Total
0	1	2	3	4	5	6	7	8	9	10
1	1970-71	51.03 (40.80)		0.75 (0.50)	8.51 (6.80)	-	1.37 (1.10)	11.49 (9.20)	52.02 (41.60)	125.17 (100.00)
2	1980-81	48.53 (19.40)	2.31 (0.92)	0.79 (0.31)	12.60 (5.04)		2.28 (0.91)	15.00 (6.00)	168.65 (67.42)	250.16 (100.00)
3	1990-91	40.38 (6.25)	-	0.97 (0.15)	66.41 (10.29)	-	-	279.68 (43.32)	258.14 (39.99)	645.58 (100.00)
4	2000-01	10.17 (0.51)	-	2.18 0.11	261.77 (13.17)	-	-	1248.86 (62.82)	464.99 (23.39)	1987.97 (100.00)
5	2001-02	9.42 (0.77)	- -	2.26 (0.19)	209.33 (17.17)	- -	- -	725.75 (59.55)	272.05 (22.32)	1218.81 (100.00)
6	2002-03	30.91 (0.61)	- -	3.48 (0.07)	303.00 (5.96)	- -	- -	4067.21 (80.02)	677.91 (13.34)	5082.51 (100.00)
7	2003-04	27.96 (0.63)	22.62 (0.51)	2.20 (0.05)	304.35 (6.86)			3690.40 (83.12)	391.92 (8.83)	4439.45 (100.00)
8	2004-05	9.31 0.33	28.00 (0.08)	222.14 (12.25)	343.04 (12.25)			1215.33 (42.19)	1038.04 36.65	2832.14 (100.00)
9	2005-06	77.71 3.63	17.70 (0.82)	117.17 (5.47)	227.42 (10.63)	- -	- -	1002.79 (46.85)	697.68 (32.60)	2140.47 (100.00)
10	2006-07	230.68 3.15	25.80 (0.35)	1679.32 (22.89)	170.27 (2.32)	1188.00 (16.20)	259.00 (3.53)	2778.46 (37.88)	1003.45 (13.68)	7334.98 (100.00)
11	2007-08	106.98 (2.51)	25.11 (0.59)	213.94 (5.01)	191.47 (4.49)	86.85 (2.03)	34.24 (0.80)	2657.22 (62.25)	952.95 (22.32)	4268.77 (100.00)
12	2008-09	57.42 (2.00)	19.48 (0.68)	11.1 (0.39)	201.74 (7.02)	- -	134.41 (4.68)	670.58 (23.35)	1776.83 (61.88)	2871.56 (100.00)

INCOME AND EXPENDITURE OF LOCAL BODIES
Income and Expenditure of Improvement Trusts in Punjab

Rs. in (000)

Table 4.3

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	2001-02	1489537	1526783
7	2002-03	1148646	1108975
8	2003-04	2997375	2933022
9	2004-05	2207655	1070429
10	2005-06	2518539	3072669
11	2006-07	4433475	2746658
12	2007-08	2494204	3377988
13	2008-09	2560641	3058469

Chapter-5

Banks and Debt Position of State

The total number of banks for the working in State as on 31st December, 2008 was 7981. Number of Indian Commercial banks was 3314, Foreign banks was 6, Co-operative banks was 807 and Post office saving banks was 3854 respectively.

The total number of Schedule Commercial bank offices in Punjab was 3320 as on 31st December 2008. The deposits in these banks were to the tune of Rs.133664 crore and credits made by these banks were Rs.73326 crore. The percentage share of Punjab in total bank credit of all states was 3.20%. This share was highest (37.64%) of Maharashtra followed by Tamilnadu (11.04%). Credit deposit ratio in Punjab was 64.51. Credit deposit ratio was highest (112.94%) in Tamil Nadu followed by Andhra Pradesh (99.97%).

Table No.5.1

SN	Type of Bank	Number of Office			
		2000	2006	2007	2008
	2	3	4	5	6
1	Indian Commercial Banks	2581	2940	3045	3314
	a)Indian Scheduled Banks	2581	2937	3042	3298
	b)Indian Non-Scheduled Banks	0	3	3	16
2	Foreign Banks	1	6	6	6
3	Co-opertive Banks	826	801	806	807
4	Post Office Saving Banks Punjab Circle.	3956	3952	3911	3854
5	All Type of Banks	7364	7699	7768	7981

Source : Reserve Bank of India

State-Wise Distribution of Offices ,Deposits and Bank Credit of Scheduled Commercial Banks December 2008

Table 5.2

SN	States	No of office	Population Per Bank Office in 000	Bank deposite (Rs in crore)	%age to total bank deposite	Bank credit (Rs in crore)	%age to total bank credit
1	2	3	4	5	6	7	8
1	Andhra Pradesh	6606	12	195571	6.40	195521	8.53
2	Arunachal Pradesh	75	16	3029	0.10	894	0.04
3	Assam	1396	22	33874	1.11	14145	0.62
4	Bihar	3859	24	75608	2.47	21089	0.92
5	Jharkhand	1724	17	48534	1.59	16402	0.72
6	Goa	416	4	21861	0.72	5673	0.25
7	Gujarat	4413	13	172521	5.64	108082	4.71
8	Haryana	2175	11	78934	2.58	49255	2.15
9	Himachal Pradesh	952	7	21584	0.71	8429	0.37
10	Jammu and Kashmir	1001	12	25885	0.85	12846	0.56
11	Karnatka	5929	10	233603	7.64	180948	7.89
12	Kerala	4160	8	122517	4.01	77797	3.39
13	Chhattisharh	1226	19	35061	1.15	17161	0.75
14	Madhya Pradesh	4009	17	91209	2.98	52570	2.29
15	Maharashtra	7756	14	872671	28.55	862936	37.64
16	Manipur	79	33	1688	0.06	862	0.04
17	Meghalya	201	13	5587	0.18	1507	0.07
18	Mizoram	94	10	1481	0.05	988	0.04
19	Nagaland	86	26	2651	0.09	1002	0.04
20	Orrissa	2700	15	61796	2.02	31751	1.39
21	Punjab	3320	8	133664	4.37	73326	3.20
22	Rajasthan	4006	16	84051	2.75	65759	2.87
23	Sikkim	71	8	2448	0.08	1009	0.04
24	Tamil Nadu	6023	11	224115	7.33	253124	11.04
25	Tripura	219	16	5360	0.18	1773	0.08
26	Utteranchal	1095	9	44607	1.46	10551	0.46
27	Uttar Pradesh	9763	20	243722	7.97	101426	4.42
28	WestBengal	5166	17	212635	6.96	125551	5.48

State -wise percentage of credit to deposits of scheduled commercial bank Dec.2007 and Dec.2008 Rs. in crores

Table 5.3

SN	State	Last Friday of (As on Dec.2007)			Last Friday of (As on Dec.2008)		
		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	157364	144339	91.72	195571	195521	99.97
2	Arunachal Pradesh	1974	668	33.84	3029	894	29.51
3	Assam	27492	12043	43.81	33874	14145	41.76
4	Bihar	61282	18447	30.10	75608	21089	27.89
5	Jharkhand	38672	13907	35.96	48534	16402	33.79
6	Goa	18325	5167	28.20	21861	5673	25.95
7	Gujarat	137740	87562	63.57	172521	108082	62.65
8	Haryana	66557	38867	58.40	78934	49255	62.40
9	Himachal Pradesh	17525	7170	40.91	21584	8429	39.05
10	Jammu and Kashmir	22853	11387	49.83	25885	12846	49.63
11	Karnataka	193341	148767	76.95	233603	180948	77.46
12	kerala	101546	66167	65.16	122517	77797	63.50
13	Chhatisgarh	27420	14133	51.54	35061	17161	48.95
14	Madhya Pradesh	74137	45519	61.40	91209	52570	57.64
15	Maharashtra	756927	714176	94.35	872671	862936	98.88
16	Manipur	1283	829	64.61	1688	862	51.07
17	Meghalya	4261	1400	32.86	5587	1507	26.97
18	Mizoram	1193	790	66.22	1481	988	66.71
19	Nagaland	2224	811	36.47	2651	1002	37.80
20	Orissa	47150	27570	58.47	61796	31751	51.38
21	Punjab	93282	59954	64.27	113664	73326	64.51
22	Rajasthan	66546	54886	82.48	84051	65759	78.24
23	Sikkim	1709	897	52.49	2448	1009	41.22
24	Tamil Nadu	181812	202031	111.12	224115	253124	112.94
25	Tripura	4273	1547	36.20	5360	1773	33.08
26	Uttar Pradesh	196867	83568	42.45	243722	101426	41.62
27	Uttaranchal	32635	9775	29.95	44607	10551	23.65
28	West Bengal	172153	103888	60.35	212635	125551	59.05

BANK AND DEBT POSITION OF STATES

State-wise net samll Savings Collections during the year from 2005-06 to 2008-09

Table 5.4

Rs. in Crores

Sr.No.	Name of State	Net amount (including P.P.F) collected through post offices			
		2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6
1	Andhra Pradesh	4159.01	2276.98	(-)448.37	(-)834.80
2	Assam	130.66	458.05	(-)550.84	(-)337.95
3	Arunachal Pradesh	35.24	27.09	29.20	14.75
4	Bihar	2134.36	2994.23	689.84	988.10
5	Jharkhand	1391.69	1003.56	(-)25.29	168.58
6	Gujarat	6530.65	3104.18	(-)1752.27	(-)1173.71
7	Goa	433.08	305.56	0.25	(-)28.51
8	Haryana	1291.13	711.60	(-)423.82	(-)561.98
9	Himachal Pradesh	711.53	543.66	67.79	96.00
10	Jammu and Kashmir	535.29	319.50	(-)74.13	(-)69.51
11	Karnataka	3318.73	1161.15	(-)618.99	(-)1232.54
12	Kerala	2255.30	986.60	(-)587.32	(-)943.67
13	Madhya Pradesh	2128.41	509.84	(-)543.34	587.71
14	Chhattisgarh	699.59	2634.30	(-)55.08	(-)162.90
15	Maharashtra	8692.26	3451.41	(-)1869.51	(-)1009.37
16	Manipur	22.08	14.18	(-)33.55	(-)15.05
17	Meghalya	32.70	22.79	9.28	16.18
18	Mizoram	18.32	(-)5.65	(-)19.98	(-)7.53
19	Nagaland	19.35	8.60	(-)6.76	(-)1.35
20	Orissa	1180.07	715.10	89.80	140.90
21	Punjab	2421.97	1515.98	(-)652.21	(-)700.61
22	Rajasthan	2245.96	609.48	(-)1611.57	(-)2122.16
23	Sikkim	17.61	(-)3.16	(-)17.60	(-)11.97
24	Tamil Nadu	4894.39	2637.25	799.49	(-)1215.01
25	Tripura	171.26	111.30	(-)18.92	(-)30.40
26	Uttar Pradesh	6153.38	4022.28	287.36	427.38
27	Uttanchal	704.63	522.10	135.32	182.47
28	West Bengal	9348.74	5945.57	320.31	846.78

**Small Saving
Small Savings Schemes in Punjab**

Rs.in Thousand

Table 5.5

SN	Name of Scheme	1980-81	1990-91	2000-2001	2007-08	2008-09
1	2	3	4	5	6	7
1	Post of Saving Bank deposits					
	i)Gross Receipts	731523	1480735	4827438	26878208	29758002
	ii)Encashment	580800	1287433	4442172	26257851	28556316
	ii)Net Receipts	150723	193302	385266	620357	1201686
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	10086448	10308229
	ii)Encashment	20745	272129	1136457	8160977	9886107
	iii)Net Receipts	19191	139377	1862248	1925471	422122
4	-					
	i)Gross Receipts	200132	209926	4095167	-	-
	ii)Encashment	98279	227517	2308017	-	-
	iii)Net Receipts	101853	-17591	1787150	-	-
5	-					
	i)Gross Receipts	147280	0	0	-	-
	ii)Encashment	23927	292	0	-	-
	iii)Net Receipts	123353	-292	0	-	-
6	Natnal Savings CertificatesVI to VII issue					
	i)Gross Receipts	0	0	0	-	-
	ii)Encashment	0	104299	0	13546	5687
	iii)Net Receipts	0	-104299	0	(-)13546	(-)5687
7	Public Provident Fund					
	i)Gross Receipts	260	482014	4913417	315856	3502131
	ii)Encashment	3	2780	892570	1122014	1286231
	iii)Net Receipts	257	449234	4020847	2036842	2215900
8	N.S.C & Old Certificates					
	i)Gross Receipts	0	0	0	-	-
	ii)Encashment	10243	956802	19965	-	-
	iii)Net Receipts	-10243	-956802	-19965	-	-
9	Indra Vikas Patra					
	i)Gross Receipts	0	771416	2875	-	-
	ii)Encashment	0	0	(-)111921	(-)19200	(-)69274
	iii)Net Receipts	0	771416	-1116346	19200	69274
10	Monthly Income Scheme					
	i)Gross Receipts	0	254701	6000462	6873293	8847647
	ii)Encashment	0	25423	1154807	9056626	10313908
	iii)Net Receipts	0	229278	4845655	(-)218333	(-)1466261
11	0					
	i)Gross Receipts	0	637626	79027	149900	138060
	i) Encashment	0	6310	184408	(-)119548	164429
	iii)Net Receipts	0	631316	(-)105381	269448	(-)26369
12	N.S.S (1992)					
	i) Gross Receipts	0	0	8938	128528	463
	ii) Encashment	0	0	12979	9546	4909
	iii)Net Receipts	0	0	(-)4041	118982	(-)4446
13	Kisan Vikas patre					
	1 Gross Receipt	-	1850411	15414010	7182400	6391930
	2Incashment	-	10614	6199690	9614414	9882038
	3 Net Receipts	-	1339797	9214320	(-)2432014	(-)3490108
14	National Saving					
	1 Gross Receipt	147280	574290	4254686	2361848	2412923

**Small Saving
Small Savings Schemes in Punjab**

Rs.in Thousand

Table 5.5

SN	Name of Scheme	1980-81	1990-91	2000-2001	2007-08	2008-09
1	2	3	4	5	6	7
	2 Encashment	23927	2377	1002650	3203983	3620844
	3 Net Receipts	121353	571913	3255036	(-)842175	(-)1207921
15	Deposit Scheme relating to Govt. Employees					
	1Gross Receipts	-	-	-	-	-
	2Encashments	-	-	-	-	-
	3Net Receipts	-	-	-	-	-
16	Time Deposits 1-2-3-5					
	1Gross Receipts	-	-	-	21614304	18423492
	2Encashments	-	-	-	28773159	20914793
	3Net Receipts	-	-	-	(-)7158855	(-)2491301
17	5 year cumulative time deposits					
	1Gross Receipts	-	-	-	-	-
	2Encashment	-	-	-	-	-
	3Net Receipts	-	-	-	-	-
18	Sr. Citizens Saving Schemes					
18	1Gross Receipts	-	-	-	1074448	647333
	2Encashment	-	-	-	749607	984659
	3Net Receipts	-	-	-	324841	(-)337326