

Notes on Annexure I (Revenue Receipts)
(These asterisks and notes relate to individual states and all states totals)

[Blank or '0' or '-' means either zero or not available or not relevant; in many cases, changes in classification resulting in deletion/addition of new sub-heads in some years have been responsible for them; and in some others, blanks have been introduced while cross checking the totals.]

[The Accounts figures are provided for the period 1980-81 to 2000-01. For the subsequent years 2001-02 and 2002-03, Revised Estimates (RE) and Budget Estimates (BE) figures, respectively, are given.]

Indicates the presence of some proviso explained in notes [nos. (xxi) to (xxiv)]

Special Notes

- (i) Additional Resource Mobilisation (ARM) measures are not included in the Annexure; the details of the same are presented in Appendix Table 16. The ARM proposed by the state governments for 2002-03 is estimated at Rs 3528.7 crore.
- (ii) In terms of the change in the Constitutional provision for sharing Central taxes between the Centre and the states, all taxes and duties (except surcharge on taxes and duties and any cess for specific purposes) are distributed between the Union and the states from the year 2000-01 as against the earlier provision for sharing of income tax and union excise duty. As details of states' share in the Central taxes are not uniformly available in the 'state budgets, only aggregate position of the states' share in Central taxes has been presented.
- (iii) The data shown in the tables may differ from those reported in the states' budget papers due to adjustments made to ensure uniformity in presentation.
- (iv) Under Economic Services, the item 'Industries' includes Non-Ferrous Mining and Metallurgical Industries and Other Industries while 'Others' includes receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-Conventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, etc.
- (v) Where details are not available in respect of one or several sub-heads under a major group, the relevant amount is shown against the sub-head 'Others' except for Sales Tax where the relevant amount is shown against the sub-head 'State Sales Tax' in the columns which present the total for all states together.
- (vi) In case of 'Grants from the Centre', where details are not available in respect of 'State Plan Scheme', 'Central Plan Scheme', 'Centrally Sponsored Scheme', and 'Non-Plan Grants', the relevant amounts are shown against 'State Plan Schemes'. Similarly, where the break-up of grants for 'Central Plan Schemes' and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
- (vii) Earlier, the receipts from 'Surcharge on Cash Crops' was part of 'Taxes on Property and Capital Transactions'. And this 'Surcharge on Cash Crops' relates to 'Surcharge on Commercial Crops other than Sugarcane'. This item was given separately till 1984-85 (Accounts) and discontinued there after. Similarly, the receipts from 'Surcharge and Cess on Sugarcane' which was provided separately under 'Taxes on Commodities and Services', discontinued since 1984-85.
- (viii) 'NEC/ Special Plan Scheme' was introduced in 1992-93 (Accounts).
- (ix) The detailed breakup of receipts under the head 'Interest Receipts' are not available since 1984-85 (Accounts).
- (x) The receipts from 'Minor Irrigation' was part of 'Agriculture' till 1984-85 (Accounts).

- (xi) The amounts shown against 'Road Transport' refers to receipts under 'Road and Water Transport Services' until 1984-85 (Accounts).
- (xii) Receipts under the head 'Royalty on Minerals and Mineral Concession Fees' were given separately until 1984-85 (Accounts).
- (xiii) The amounts given under the head 'Crop Husbandry' refer to receipts under the head Agriculture until 1984-85 (Accounts).
- (xiv) Receipts under 'Diary Development' were given separately until 1984-85 (Accounts).
- (xv) The item 'Turnover Tax' was introduced as a separate head in 1985-86 (Accounts).
- (xvi) Figures in respect of Bihar and Nagaland for 2000-01 relate to revised estimates.
- (xvii) The budget estimates and revised estimates for 2001-02 and budget estimates for 2002-03 include three new states, viz., Chattisgarh, Jharkhand and Uttaranchal formed in November 2000. The accounts for 2000-01 include the data of Chattisgarh and Uttaranchal for the period November 2000 to March 2001 and do not include those of Jharkhand.
- (xviii) Data in respect of lottery receipts (2000-01) 'All states' do not include those of 'Sikkim' due to non-availability of information.
- (xix) For the year 1988-89 for All States, the figure Rs. 445 lakh shown against 'Ports and Light Houses' does not agree with the sum of individual states for the sub-head of Revenue Receipts. (see RBI's Finances of State Governments, 1990-91, p.95)
- (xx) For the year 1993-94 for Uttar Pradesh, the figure Rs. 43837 lakh shown against 'Economic Services', does not agree with the sum of its constituent items. (see RBI's Finances of State Governments, 1995-96, p.1178)
- (xxi) The amount of Rs. 11077 lakh for 1987-88 for Gujarat shown against 'Industries' has been changed by EPWRF to accord with sub-head and all states totals. We have used the time series properties to guess the correct figure. The RBI figure is Rs. 1077 lakh. (see RBI's Finances of State Governments, 1989-90, p.1169)
- (xxii) The amount of Rs 167533 lakh for 1994-95 for Delhi shown against 'Taxes on Commodities and Services' has been changed by EPWRF to accord with sub-head and all states totals. We have used the time series properties to guess the correct figure. The RBI figure was Rs. 358150 lakh. (see RBI's Finances of State Governments, 1996-97, p.113)
- (xxiii) The amount of Rs 274529 lakh for 1994-95 for West Bengal shown against 'Taxes on Commodities and Services' has been changed by EPWRF to accord with sub-head and all states totals. We have used the time series properties to guess the correct figure. The RBI figure was Rs. 167533 lakh. (see RBI's Finances of State Governments, 1996-97, p.113)
- (xxiv) The amount of Rs. 24432 lakh for 1992-93 for Mizoram shown against 'Grants from the Centre' has been changed by EPWRF to accord with sub-head and all states totals. We have used the time series properties to guess the correct figure. The RBI figure was Rs. 23432 lakh. (see Reserve Bank of India Bulletin, October 1994, p.1217)

Notes on Annexure II (Revenue Expenditure)
(These asterisks and notes relate to individual states and all states totals)

[Blank or '0' or '-' means either zero or not available or not relevant; in many cases, changes in classification resulting in deletion/addition of new sub-heads in some years have been responsible for them; and in some others, blanks have been introduced while cross checking the totals.]

- ^ Indicates the presence of some proviso explained below (\$\$).
- For 1994-95, Revised Estimates have been used in respect of Bihar, Jammu & Kashmir and Nagaland for the same year, as per the original source, Plan and Non-Plan figures do not add up to the total for many items under 'Social Services' and 'Interest Payments and Servicing of Debt' (RBI's Annual Study on *State Finances 1996-97*, p.170)
- \$\$
- * Include expenditure on Information and Publicity, Secretariat-Social Services, Other Social Services, etc.
- @ Include expenditure on Non-Ferrous Mining and Metallurgical Industries.
- ** Include expenditure on Other Industries and Other Outlays on Industries and Minerals.
- @@ Include expenditure on Port and Light Houses, Civil Aviation, Road Transport, Inland Water Transport, etc.
- + Include expenditure on Foreign Trade and Export Promotion, Census, Survey and Statistics and Other General Economic Services.
- ++ Include expenditure on Public Service Commission, Treasury Accounts, Administrative, Jails, Supplies and Disposal, Stationary and Printing, Other Administrative Services, etc.

Special Notes

- (i) Figures given in this Annexure may in some cases differ from those given in the states' budget papers due to adjustments made to ensure uniformity in presentation.
- (ii) Where details are not available in respect of one or several sub-heads under major heads, the relevant amount is shown against the sub-head 'Others'.
- (iii) During 1980-81 to 1984-85, the item 'Energy' under 'Economic Services' represents revenue expenditure on 'Power Sector' alone. The figures are not available for the item 'Energy' during the period mentioned above.
- (iv) Difference of the group total 'Economic Services' and the sum of its constituents in 1986-87, 1987-88 (Accounts) are due to the adjustment of transfers of Reserve Funds under various functional heads.
- (v) Figures in respect of Bihar and Nagaland for 2000-01 relate to revised estimates.
- (vi) The budget estimates and revised estimates for 2001-02 and budget estimates for 2002-03 include three new states, viz., Chattisgarh, Jharkhand and Uttaranchal formed in November 2000. The accounts for 2000-01 include data of Chattisgarh and Uttaranchal for the period November 2000 to March 2001 and do not include those of Jharkhand.
- (vii) Due to the non-availability of data in case of Manipur, the breakup of Plan and Non-Plan expenditure for 1999-2000 relate to revised estimates and would not add up to the aggregate figures which relate to the accounts data available in the budget documents.
- (viii) For the year 1994-95, transfers to State Road Fund, Employment Guarantee Fund, Education Cess Fund, etc. and grants to local bodies reported by Maharashtra under the head 'Fiscal Services', has been distributed under the functional heads of 'Social Services', 'Economic Services', 'General Services' and 'Compensation and Assignment to local bodies' according to the expenditure pattern of the relevant funds. In the years where the total Transfer under the 'Fiscal Services' exceeds total expenditure of the fund, the difference in amount has been reported as transfer to Road Fund, Education Cess Fund, etc.
- (ix) For the years from 1984-85 to 1980-81, EPWRF has reallocated the figures from 'Power Project' under 'Water and Power Development' to 'Power' under 'Energy' to be consistent with other years. Also, as 'Power' is a constituent item of 'Energy', the same figure is repeated against 'Energy' also to achieve internal consistency. However, this has not altered the figures of group totals or aggregate expenditure.

Notes on Annexure III (Capital Receipts)

(These asterisks and notes relate to individual states and all states totals)

[Blank or '0' or '-' means either zero or not available or not relevant; in many cases, changes in classification resulting in deletion/addition of new sub-heads in some years have been responsible for them; and in some others, blanks have been introduced or '0's have appeared by default while cross checking the totals.]

[The Accounts figures are provided for the period 1980-81 to 2000-01. For the subsequent years 2001-02 and 2002-03, Revised Estimates (RE) and Budget Estimates (BE) figures, respectively, are given.]

- * Excludes Ways and Means Advances and Overdrafts from the Reserve Bank of India.
 - ** Indicates the presence of some proviso explained in the note (x)
 - # Indicates the presence of some proviso explained in the notes (xiv to xli)
 - ^ Indicates the presence of some proviso explained in the notes (xi, xii, xiii)
 - \$ It includes provisional data for remittances of (-) Rs. 688664 lakh for Bihar as given in the budget documents. (see note-vii)
-
- (a) Include Land Compensation Bonds, Loans from Khadi and Village Industries Commission, Central Warehouse Corporation (CWC), etc.
 - (b) With the change in the system of accounting with effect from 1999-2000, States' share of small savings collections, which was included earlier under loans from the Centre, is included under Internal Debt and shown as Special Securities issued to National Small Savings Fund (NSSF) of the Central Government as a separate item. For the subsequent years, it has been placed under 'Internal Debt'.
 - (c) Comprise 'Recovery of Loans and Advances' to 'Government Servants' for housing, purchase of conveyances, festivals, marriages, etc.
 - (d) Include 'Recovery of Loans and Advances' for Education, Art and Culture, Social Security and Welfare, Fisheries and Animal Husbandry, etc.
 - (e) Excludes Cash Balance Investment Account.
 - (f) Does not match with the constituents in the source.
 - (g) Excludes the medium-term loans of Rs. 1743.46 lakh given by the Centre in July 1982 to the States to clear their overdrafts outstanding with the Reserve bank of India as at the end of March 1982.
 - (h) All States figures for the indicators 'Suspense and Miscellaneous (XI)', Suspense, and Others as reported in RBI's annual study on State Finances for 1982-83 are (-) Rs 2772 lakh, (-) Rs 21769 lakh and Rs 18997 lakh, respectively. But it does not match with the sum of the corresponding figure of All States. The discrepancies are Rs. 4578 lakh, Rs 4688 lakh and (-) Rs. 110 lakh, respectively (see *Reserve Bank of India Bulletin*, October 1984, p.748)

Special Notes

- (i) Where details are not available in respect of one or several sub-heads under a major group, the relevant amount is shown against the sub-head 'Others'.
- (ii) In case of 'Loans and Advances from the Centre', where details are not available in respect of 'State Plan Schemes', Central Plan Schemes', and Centrally Sponsored Schemes', the relevant amount is shown against 'State Plan Schemes'. Similarly, where the break-up of loans for 'Central Plan Schemes' and 'Centrally Sponsored Schemes' are not available, the relevant amount is shown against 'Centrally Sponsored Schemes'.
- (iii) The amount shown against 'Internal Debt' may not match with its constituents for 1999-00 as 'Special Securities Issued to NSSF' was not included under 'Internal Debt' during that period.
- (iv) Figures in respect of Bihar and Nagaland for 1987-88 and 2000-01 relate to revised estimates.
- (v) The budget estimates and revised estimates for 2001-02 and budget estimates for 2002-03 include three new states, viz., Chattisgarh, Jharkhand and Uttaranchal formed in November 2000. The accounts for 2000-01 include the data of Chattisgarh and Uttaranchal for the period November 2000 to March 2001 and do not include those of Jharkhand.
- (vi) For the year 2000-01, Jammu and Kashmir and Sikkim, information on 'Market Loans' is not available in the budget documents. As per RBI records, Market Loans in respect of Jammu and Kashmir and Sikkim amounted to Rs. 239 crore and Rs. 25 crore, respectively.
- (vii) For 1996-97 'Total Receipts' for All States as provided in RBI's annual study on State Finances is Rs. 4289094 lakh. It includes provisional data for remittances of (-) Rs. 688664 lakh for Bihar as given in the budget documents. By excluding net remittances aggregate receipts become Rs 4977758 lakh. (see *Reserve Bank of India Bulletin*, February 1999, pp.S222 and S223)
- (viii) For the year 1982-83 for Tripura, there is a discrepancy of Rs. 634 lakh in 'Total Receipts'. (see *Reserve Bank of India Bulletin*, October 1984, p.746). [See note (g) above].
- (ix) For the year 1999-00 for All States, reproduced the same figure Rs. 64 lakh given by RBI under 'Land Compensation and Other Bonds', which is a constituent item of 'Others' under 'Internal Debt'. This does not add up to the total of all the states Rs. 58 lakh. (see RBI's annual study on *State Finances : 2001-02*, p.A107).
- (x) For the year 1993-94, for Orissa, 'Non-Plan' under 'Loans and Advances' does not add up to its constituents (i), (ii), and (iii) with the amount of Rs. 12292 lakh, discrepancy shown is Rs. 23 lakh. Same discrepancy in All States total. (see RBI's *Finances of State Governments : 1995-96*, p. 1247 and 1252 respectively).
- (xi) For the year 1982-83, for Bihar the figure against 'Total Receipts' does not add up to its constituent items. Total should be Rs. 55048 lakh. Discrepancy of Rs. 3944 lakh. (see *Reserve Bank of India Bulletin*, October 1984, p.738)
- (xii) For the year 1998-99 for Sikkim, the figure against 'State Plan Schemes' under 'Loans and Advances from the Centre' the RBI is erroneously shown as Rs. 5324 lakh instead of Rs. 5354 lakh, discrepancy of Rs. 30 lakh (see RBI's annual study of *State Finances*, 2000-01, p.A95)
- (xiii) For the year 1982-83 for Uttar Pradesh, there is a discrepancy of Rs. 85 lakh in 'Others' under 'Non-Plan', the figure should be Rs. 4117 lakh. (see *Reserve Bank of India Bulletin*, October 1984, p.747)
- (xiv) For the year 1991-92 for All States, the figure against 'Minor Irrigation' and 'Co-operation' under the category of 'Recovery of Loans and Advances' as shown in RBI's annual study on State Finances is Rs. 586 lakh and Rs. 24230 lakh, respectively. It has been changed by EPWRF to Rs. 86 lakh for 'Minor Irrigation' and Rs. 24730 lakh for 'Co-operation' (see *Reserve Bank of India Bulletin*, February 1994, p.298)
- (xv) For the year 1994-95, for All States, the figure against 'Advance release of Plan Assistance for Natural Calamities' under 'State Plan Schemes' has been changed by EPWRF to Rs. 19637 lakh, in accord with the total of all the states and by judging the other cross totals. The figure given by RBI was Nil (see

Finances of State Governments : 1996-97, p.186).

- (xvi) For the year 1983-84, for All States, the figure against 'Others' under 'Non Plan' has been changed by EPWRF to Rs. 76005 lakh to accord with the sub-group totals. The figure given by RBI's annual study on State Finances is Rs. 36005 lakh. (see *Reserve Bank of India Bulletin*, November 1985, p.917)
- (xvii) For the year 1983-84, for All States, 'Total Receipts' figure has been changed to Rs. 873300 lakh by EPWRF to correct the mismatch between the aggregate figure and its constituents. Available data in RBI's annual study on State Finances (1985) is Rs. 909350 lakh. (see *Reserve Bank of India Bulletin*, November 1985, p.917)
- (xviii) For the year 1983-84, for All States, the figure under 'Loans and Advances from the Centre' has been changed to Rs. 530257 lakh by EPWRF to accord with sub-head and All States totals. The figure provided in RBI's annual study on State Finances is Rs. 490257 lakh (see *Reserve Bank of India Bulletin*, November 1985, p. 917)
- (xix) The figures for All States against 'Deposits and Local Funds' and 'Civil Advances' under the category of 'Deposits and Advances (net)' for 1989-90 as provided in the RBI's annual study on *State Finances* are Rs. 46047 lakh and (-) Rs. 9080 lakh respectively. The figures have been changed to Rs 38692 lakh and (-) Rs. 1725 lakh respectively by EPWRF. In fact, difference of (-) Rs. 7355 lakh and Rs. 7355 lakh is noticed for 'Deposits and Local Funds' and 'Civil Advances' respectively when the figures for all states is subtracted from the corresponding sum of each state's figure. For the category as a whole (Deposits and Advances) no mismatch between figures for All States and sum of each state's is noticed though it is observed in its constituents. (see RBI's *Finances of State Governments 1991-92*, p.697)
- (xx) For the year 1990-91, for Orissa the figure against 'Land Compensation and Other Bonds' under 'Others' wrongly entered Rs. 10 lakh instead of 0 (see *Reserve Bank of India Bulletin*, March 1993, p.345).
- (xxi) For the year 1987-88 the figures for All States against 'Land Compensation and Other Bonds' is Rs. 171 lakh while the corresponding each state's figure adds up to Rs. 191 lakh. Therefore, the figures for All States has been changed to Rs. 191 lakh by EPWRF (see RBI's annual study on *Finances of State Governments, 1989-90*, p.1258)
- (xxii) For the year 2002-03(BE), for Bihar, the figure against 'State Plan Schemes' under 'Loans and Advances from the Centre' has been changed by EPWRF to Rs. 151800 lakh from Rs. 51800 lakh wrongly printed (see RBI's annual study on *State Finances 2002-03*, p. A94)
- (xxiii) For the year 2002-03(BE), for Goa, the figure against 'Internal Debt' has been changed by EPWRF to Rs. 25350 lakh from Rs. 2535 lakh wrongly printed (see RBI's annual study on *State Finances 2002-03*, p.A95)
- (xxiv) For the year 2002-03(BE), for Uttaranchal, the figure against 'Land Compensation and Other Bonds', constituent item of 'Others' under 'Internal Debt' has been changed by EPWRF to Rs. 5000 lakh from Rs. 500 lakh wrongly printed (see RBI's annual study on *State Finances 2002-03*, p.A105)
- (xxv) For the year 1982-83 for Gujarat, the figure against 'Loans and Advances from the Centre' has been corrected to Rs. 28237 lakh by EPWRF (on certain credible assumptions). The RBI figure is erroneously given as Rs. 35697 lakh. (see *Reserve Bank of India Bulletin*, October 1984, p.738)
- (xxvi) For 1991-92 for Andhra Pradesh shown against 'Others' under 'Non-Plan' has been changed by EPWRF to Rs 3320 lakh accord with all states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure was blank. (see *Reserve Bank of India Bulletin*, February 1994, p.286)
- (xxvii) For the year 1991-92 for Arunachal Pradesh shown against 'Others' under 'Non-Plan' has been changed by EPWRF to Rs 11 lakh accord with all states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is Rs. 3596 lakh (see *Reserve Bank of India Bulletin*, February 1994, p.286)
- (xxviii) For the year 1991-92 for Goa, the figure against 'Others' under 'Non-Plan' has been changed to Rs. 10 lakh by EPWRF to accord with all the states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is blank. (see *Reserve Bank of India Bulletin*, February 1994, p.288)
- (xxix) For the year 1991-92 for Gujarat, the figure against 'Others' under 'Non-Plan' has been changed to Rs. 745 lakh by EPWRF to accord with all the states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is 0. (see *Reserve Bank of India Bulletin*, February 1994, p.288)

- (xxx) The amount of Rs. 455 lakh for 1991-92 for Kerala shown against 'Others' under 'Non-Plan' has been changed by EPWRF to accord with all states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is blank. (see *Reserve Bank of India Bulletin*, February 1994, p.291)
- (xxxi) The amount of Rs. 1904 lakh for 1991-92 for Madhya Pradesh shown against 'Others' under 'Non-Plan' has been changed by EPWRF to accord with all states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is Rs. 442 lakh. (see *Reserve Bank of India Bulletin*, February 1994, p.291)
- (xxxii) The amount of Rs. 2936 lakh for 1991-92 for Maharashtra shown against 'Others' under 'Non-Plan' has been changed by EPWRF to accord with all states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is blank. (see *Reserve Bank of India Bulletin*, February 1994, p.292)
- (xxxiii) The amount of Rs. 104 lakh for 1991-92 for Manipur shown against 'Others' under 'Non-Plan' has been changed by EPWRF to accord with all states totals. EPWRF has used the time series properties to guess the correct figure. The RBI figure is Rs. 2670 lakh. (see *Reserve Bank of India Bulletin*, February 1994, p.292)
- (xxxiv) For the year 1990-91 for Mizoram, the figure against 'Market Loans' under 'Internal Debt' has been corrected by EPWRF to 0. The RBI figure is erroneously given as Rs. 512 lakh. (see *Reserve Bank of India Bulletin*, March 1993, p.344)
- (xxxv) For the year 1992-93 for Punjab, the figure against 'Total Receipts' does not add up to its constituents; it has been corrected by EPWRF to Rs. 430851 lakh. The RBI figure is erroneously given as Rs. 431251 lakh. (see *Reserve Bank of India Bulletin*, October 1994, p.1295 or RBI's *Finances of State Governments 1994-95*, p.1295)
- (xxxvi) For the year 1991-92 for Rajasthan, the figures against 'Ways and Means Advances from the Centre' and 'Loans for Special Schemes' has been changed by EPWRF to 0 and Rs. 245 lakh respectively to accord with all states totals. The RBI figure is erroneously given as Rs. 245 to 'Ways and Means Advances from the Centre' and 0 to 'Loans for Special Schemes'. (see *Reserve Bank of India Bulletin*, February 1994, p.295)
- (xxxvii) For the year 1982-83 for Tripura, the figure against 'Others' under 'Suspense and Miscellaneous' has been changed to (-) Rs. 40 lakh by EPWRF to accord with sub-head and all states totals. The figure given by RBI is Rs. 40 lakh (see *Reserve Bank of India Bulletin*, October 1984, p.746)
- (xxxviii) For the year 1984-85 for Uttar Pradesh, the figure against 'Civil Advances' under 'Deposits and Advances' has been changed to (-) Rs. 23 lakh by EPWRF, to accord with sub-group and all states totals. The figure given by RBI is Rs. 23 lakh. (see *Reserve Bank of India Bulletin*, November 1986, p.833)
- (xxxix) For the year 1984-85 for Uttar Pradesh, the figure against 'Suspense' under 'Suspense and Miscellaneous' has been changed to (-) Rs. 15462 lakh by EPWRF, to accord with sub-group and all states totals. The figure given by RBI is Rs. 15462 lakh. (see *Reserve Bank of India Bulletin*, November 1986, p.833).
- (xl) For the year 1991-92 for Uttar Pradesh, the figures against 'Central Plan Schemes', 'Centrally Sponsored Schemes', 'Non-Plan', 'Share of Small Savings', 'Relief for Natural Calamities', 'Others', 'Ways and Means Advances from the Centre' and 'Loans for Special Schemes' have been changed by EPWRF to Rs. 5 lakh, Rs. 1159 lakh, Rs. 84438 lakh, Rs. 80333 lakh, 0, Rs. 4105 lakh and Rs. 2500 lakh, 0 respectively. EPWRF has used the time series properties to guess the correct figure. These figures are wrongly printed in RBI's study. (see *Reserve Bank of India Bulletin*, February 1994, p.297).
- (xli) For the year 1990-91 for West Bengal, the figure against 'Contingency Fund' has been changed by EPWRF to (-) Rs. 2 lakh, RBI's figure is Rs. 2 lakh. (see *Reserve Bank of India Bulletin*, March 1993, p.349).

Notes on Annexure IV (Capital Disbursements)

(These asterisks and notes relate to individual states and all states totals)

	[Blank or '0' or '-' means either zero or not available or not relevant; in many cases, changes in classification resulting in deletion/addition of new sub-heads in some years have been responsible for them; and in some others, blanks have been introduced or '0's have appeared by default while cross checking the totals.]
	[The Accounts figures are provided for the period 1980-81 to 2000-01. For the subsequent years 2001-02 and 2002-03, Revised Estimates (RE) and Budget Estimates (BE) figures, respectively, are given.]
\$	Plan and Non-Plan figures might not add up to total RBI February 1997, p235. Due to the non-availability of data on minor budget heads as well as the break-up of major budget heads into Plan and Non-Plan for 1994-95 (Accounts) in the budget documents of the Government of Uttar Pradesh, the figures reported against these heads in the Plan and Non-Plan columns relate to the revised estimates for 1994-95. As a consequence, these data do not correspond to the aggregate of major budget heads, reported herein, which relate to the actuals or accounts data available in the budget documents. Due to the non-availability of data in the case of Manipur, the break-up of Plan and Non-Plan expenditure for 1999-2000 relate to revised estimates and would not add up to the aggregate figures which relate to the accounts data available in the budget documents
*	Indicates the presence of some proviso explained in the note (xxi)
#	Indicates the presence of some proviso explained in the note (xxv)
^	Indicates the presence of some proviso explained in the notes (xxiii, xxiv, xxv)
+	Excludes Ways and Means Advances and Overdrafts from the Reserve Bank of India and loans to the State Bank of India and other banks (xiii)
**	Include outlay on Cement and Non-Metallic Industries, Petro-Chemical Industries, Chemical Industries and Engineering Industries, Telecommunications and Electronic Industries, Consumer Industries, Atomic Energy Industries, Other Industries and Industries and Minerals, etc. (x)
(a)	Includes outlay on Information and Publicity, Other Social Services, etc
(b)	Includes outlay on other Agricultural Programmes, etc
(c)	Includes outlay on Indian Railway Commercial Lines, Indian Railway Strategic Lines, Ports and Light Houses, Shipping, Civil Aviation, Road Transport, Inland Water Transport, Other Transport, etc.
(d)	Includes outlay on Foreign Trade and Export promotion, Technology, Other General Economic Services and Investments in General Financial and Trading Institutions, International Financial Institutions, etc.
(e)	This includes the provisional data for Bihar as given in the budget documents (xxii)
Special Notes	
(i)	Figures given here may differ from those given in the states' budget papers due to adjustments made to ensure uniformity in presentation.
(ii)	Where details are not available for one or several sub-head under a major group, the relevant amount is shown against the sub-group 'Others'.
(iii)	Amounts under the head 'Medical and Public Health' relate to expenditures under the head 'Medical, Family Planning, Public Health, etc.' until 1984-85. Over the period 1985-86 to 1987-88, amounts under

	From 1988-89 to 1994-95, amounts under the head 'Medical and Public Health' relate to expenditures under the head 'Medical, Public Health and Family Welfare'.
(iv)	Amounts given under the head 'Education, Sports, Art and Culture' relate to Expenditures under the head 'Education, Art and Culture, Scientific Services and Research' until 1984-85.
(v)	Until 1984-85, expenditures on 'Urban Development' were included under the head I(a) 10 'Others'. After that year they have been given a separate head.
(vi)	Until 1984-85, expenditures on 'Welfare of Scheduled Castes, Scheduled Tribes and 'Other Backward Classes' were included under the head I(a) 10 'Others'. After that year they have been given a separate head.
(vii)	Amounts given under the head I 1(b) 1(i) 'Crop Husbandry' relate to expenditures under the head 'Agriculture' until 1984-85.
(viii)	Amounts given under the head I 1 (b) 1(ii) 'Soil and Water Conservation' relate to expenditures under the head 'Minor Irrigation, Soil Conservation and Area Development' until 1984-85.
(ix)	I 1(b) 1(xi) 'Food and Nutrition' was carried as a separate head until 1984-85.
(x)	Until 1984-85, amounts under the sub-head I 1(b) 7 Industry and Minerals were distributed over sub-heads (i) Industrial Research and Development (ii) Village and Small Industries (iii) Machinery and Engineering Industries Industries and (iv) Others (iv) Consumer Industries and (v) Others. Since that year, amounts under the same sub-group have been distributed over sub-head (i) Village and Small Industries (ii) Iron and Steel Industries (iii) Non-Ferrous Mining and Metallurgical (which includes outlays on Cement and Non-metallic Industries, Fertiliser Industries, Petro-Chemical Industries, Chemical Industries, Engineering Industries, Telecommunication and Electronic Industries, Consumer Industries, Atomic Energy Industries, Other Industries and Industries and Minerals, etc.)
(xi)	Amounts under the head 'Energy' were, prior to 1985-86, given under the sub-head 'Power Projects', a sub-item in the sub-head 'Water and Power Development'.
(xii)	After 1984-85, the sub-head 'Water and Power Development' was replaced by the sub-groups I 1(b) 4 (Major and Medium Irrigation and Flood Control) and I 1(b) 6 (Energy)
(xiii)	The sub-head 'Discharge of Internal Debt' excludes repayment of Ways and Means Advances and Overdrafts from the Reserve Bank of India and repayment of loans to the State Bank of India and other banks.
(xiv)	Since 1995-96, loans for Education, Sports, Art and Culture [IV 1(a)1] have been reported as a separate sub-head.
(xv)	Amounts given under the head IV 1(b)1 'Crop Husbandry' relate to 'Loans and Advances' made under the head 'Agriculture' until 1984-85.
(xvi)	Amounts given under the head IV 1(b)2 Soil and Water Conservation relate to 'Loans and Advances' made under the head 'Minor Irrigation, Soil Conservation and Area Development' until 1984-85.
(xvii)	Amounts given under the head IV 1(b)8 Other Industries and Minerals relate to 'Loans and Advances' made under the head 'Industrial Research and Development' until 1984-85.
(xviii)	Owing to the redistribution of certain sub-heads over sub-groups to preserve consistency of presentation over time, the sub-totals of some sub-groups such as 'Agriculture and Allied Activities', 'General Services' etc. given here may not tally with the same sub-totals as reported by the Reserve Bank of India publications prior to 1987. The major totals such as those for 'Social Services' and 'Economic Services' (and their superior heads), however, are in full conformity with those reported by the Reserve Bank of India publications for all years.
(xix)	IV 1(b)5 Major and Medium Irrigation was introduced as a separate head from 1995-96.
(xx)	OBC= Other Backward Classes.

(xxi)	For the year 1998-99 for All States, the figure against 'Land Compensation Bonds, a constituent of 'Others' under 'Discharge of Internal Debt', does not add up to the total of all the states. Sum of all the states is Rs. 1561 lakh, discrepancy of Rs. 611 lakh. The figure given by RBI for All States is Rs. 950 lakh. (see. RBI's annual study on State Finances: 2000-2001, p.A153)
(xxii)	For the year 1996-97 for All States, the figure against Items under 'Contingency Fund' from C to F, includes provisional data for Bihar as given in the budget documents. (see Reserve Bank of India Bulletin, February 1999, p.S330)
(xxiii)	For the year 1995-96 for All States, the figure shown against 'Public Health', a constituent of 'Medical & Public Health' under 'Social Services' does not add up to the across total of all the states, because this total does not incorporate Goa.
(xxiv)	For the year 1991-92 for All States, the figure against 'Government Servants (Housing)', a constituent item of 'Social Services' under 'Developmental Purposes' is not tallying with the across total of all the states. The figure for Madhya Pradesh is not incorporated in All States, hence the discrepancy of Rs. 394 lakh. Across total is Rs. 13231 lakh and Rs. 16150 lakh for Non-Plan and Total, and All States is Rs. 12837 lakh and Rs. 15756 lakh. (see Reserve Bank of India Bulletin, February 1994, pp.323 and 351)
(xxv)	For the year 1989-90 for All States, discrepancies of Rs. 55 lakh, (-) Rs. 85 lakh and Rs. 30 lakh against 'Crop Husbandry', 'Soil and Water Conservation', and 'Co-operation' under 'Economic Services' of 'Development Purposes' because Jammu & Kashmir figures are not incorporated. (see RBI's annual study on Finances of State Governments, 1991-92, pp.716 and 750)
(xxvi)	For the year 1993-94 for All States, the figure against 'Urban Development' under 'Social Services' has been changed by EPWRF to accord with sub-head and all states totals. The figure given by RBI is Rs. 12568 lakh. (see RBI's annual study on State Finances : 1995-96, p.1306)
(xxvii)	For the year 2002-03 for Uttaranchal, the figure against 'Non-Developmental (General Services)' has been changed by EPWRF to Rs. 6505 lakh. The figure provided by RBI is Rs. 650 lakh. (see RBI's annual study on State Finances : 2002-03, p.A160)
(xxviii)	For the year 1992-93 for Assam, the figure against 'Non-Plan' value has been changed by EPWRF to Rs. 41748 lakh. The figure provided by RBI is Rs. 41794 lakh (see RBI's Finances of State Governments 1994-95, p.1305)
(xxix)	For the year 1987-88 for All States, discrepancies of Rs. 53 lakh and (-) Rs. 53 lakh, in 'Food Storage and Warehousing' under 'Agriculture and Allied Activities' under 'Economic Services'. (see RBI's annual study on Finances of State Governments, 1989-90, p.1309)
(xxx)	For the year 1981-82 for Sikkim, the figures shown against 'Discharge of Internal Debt', 'Loans and Advances by State Government' not tallying with All States, hence the discrepancies of (-) Rs. 13 lakh, (-) Rs. 10 lakh and (-) Rs. 23 lakh. (see Reserve Bank of India Bulletin, October 1983, p.760)
(xxxi)	For the year 1982-83 for All States, discrepancy of Rs. 17 lakh which is against 'Others' in Orissa and 'Government Servants' in All States. (see Reserve Bank of India Bulletin, October 1984, pp.778 and 794)
(xxxii)	For the year 1982-83 for All States, discrepancy of Rs. 151 lakh against 'Government Servants' and 'Miscellaneous' under 'Non-Developmental Purposes'. (see Reserve Bank of India Bulletin, October 1984, pp.764 and 794.)

Annexure V

(Latest Data for 2002-02 to 2003-04)