

INTRODUCTORY NOTE

The format of Receipts Budget has been changed from Budget 2011-12. The document provides an Abstract of Receipts at the very beginning followed by details of Tax Revenue, Non Tax Revenue and Capital Receipts. These are followed by Annexes, several of which have been introduced for the first time for better and transparent presentation.

Annexes:

Annex 1 gives the Trends in Receipts. The Analysis of Tax and Non-Tax Receipts are given in Annex 2. Annex 3 provides details of Trends in Expenditure, while Annex 4 provides the details of Reconciliation. Annex 5 relates to Debt Position and has sub parts Annex 5(i) Statement of Liabilities, Annex 5 (ii) Statement of Assets, Annex 5(iii) Statement of Guarantees and Annex 5 (iv) Asset Register.

Annex 6 gives Details of Current Rupee Loans of the Central Government, while Annex 6A and 6B provides details of Special Government Securities issued to RBI and other Nationalised Banks. From 2011-12, new set of annexes namely Annex 6C to Annex 6I have been introduced. These annexes provide details on Special Securities issued in the lieu of Subsidies and special bonds issued to various Financial Institutions. Annex 7A shows the Sources and Application of National Small Savings Fund while Annex 7B is a Financial Statement of the National Small Savings Fund. Annex 8 has the details of Liability on Annuity Projects.

Annex 9 is a statement on External Assistance, while Annex 10 and 10A are Statements of Statewise Distribution of Net Proceeds of Union Taxes and Duties for BE 2011-12 and RE 2010-11 respectively. Annex 11 is the Statement of Tax Revenues Raised but not Realised and Annex 12 is the Statement of Arrears of Non Tax Revenue. Annex 13 gives details of Market Loans due for discharge during 2011-12 while Annex 14 gives details of Railway Reserve Funds. Annex 15 has details of Revenue Foregone under the Central Tax System.