

## Preface

As part of its research activities of building and disseminating macroeconomic and sectoral data series, the *EPW Research Foundation* (EPWRF) has been focusing on the data base of central and state finances. In this scheme, the first comprehensive study presenting continuous time series on aggregate and individual state-level finances for the whole decade of the 1990s (1990-91 to 2000-01) was published in the *Economic and Political Weekly* of May 19, 2001. It brought out how, in the emerging fiscal crisis of India, the deteriorating state government finances seemed to play a major role. The gross fiscal deficit (GFD) of all states together, which was a little more than one-third of that of the Centre in the early 1990s, had already come close to it towards the end of the decade. While this was the overall scenario, there were vast differences in budgetary performances across states, as there were in many aspects of social and economic development. This was as much true of tax and non-tax revenue collections as it was true of the extent and quality of resource deployment under developmental and non-developmental, or Plan and non-Plan, heads of expenditures. The study of the *EPW Research Foundation* (EPWRF), along with its vast data base on other macroeconomic sectors, had the potential of linking budgetary performances of states to their overall social and economic outcomes.

The Planning Commission (Government of India) evinced some interest in the EPWRF data base study on state finances, but they preferred a much more expanded version of the study both in terms of the period covered and the state-wise nature of the tabulations. Accordingly, they approached the EPWRF with a suggestion that the *Research Foundation* tabulate long and consistent time series on state finances. This was only possible from the RBI's annual studies on the subject, which constitute the most detailed and comparable data set available in the public domain. The RBI tabulates these statistics every year essentially from budget documents of state governments; it also uses other supplementary data received specially from the states and the Planning Commission, as also additional information from the Bank's own internal records.

The Planning Commission's assignment to the EPWRF entailed the tabulation and analysis of state finances data in the aggregate and also for the states individually for the whole of the 1980s and the 1990s (for 22 years from 1980-81 to 2001-02). With the publication of one more year's study for 2002-03 (BE) by the RBI, the coverage got extended from 22 years to 23 years. Accordingly, the study has generated a massive set of data base in respect of state finances, both aggregate and by states, for a period of 23 years from 1980-81 to 2002-03 (BE). In fact, after the completion of the bulk of this study, the RBI has published its annual study for yet another year 2003-04, which we could cover only cursorily as explained below.

A special feature of the study is the construction of time series for each item of budgetary receipts and disbursements for all the 23 years (and for 24 years in a few

cases). Each one of RBI studies presents annual data for the last three years – Accounts, Budget and Revised Estimates, and Budget Estimates for the latest year, respectively. In the time series, the most crucial data set obviously has been the *Accounts* for the first 21 years which have been meticulously tabulated from each of the 21 annual studies, with the latest study providing also the Revised Estimates and Budget Estimates for the latest two years.

The creation of the above time series has been facilitated by the fact that the classification of budgetary heads and sub-heads have by and large remained uniform over years, but it must be admitted that in the compilation of the data series, we have faced two problems, which we have sought to resolve thus. First, there have been occasional breaks in classification; whenever we found that it was not possible for us to extend the series with the same classification, we have retained the additional items as they are and presented the time series for the truncated periods. In some instances, we have used our own judgement to place the new items against the relevant series of earlier years. Second, there have been clerical errors in the original data set which created inconsistencies in totals as between sub-heads and heads of receipts/expenditures. In a majority of the cases we have been able to locate the errors, but in those cases where this was not possible, the discrepancies have been left as they are and pointed out in the notes attached to the four annexures as detailed below. These processes of reconciling and cleaning of data has been an arduous task, which our colleagues associated with tabulation as well as page-making have accomplished with meticulous care. The notes attached to annexures narrate such cleaning of data series for different years and for different states.

The scope and coverage of the study, as also its summary and conclusions and policy implications, have been explained in relevant sections. Briefly, the study is being presented in two volumes. Volume I presents the *Main Report* consisting of 14 sections along with a series of analytical charts and appendix tables. Apart from the fiscal health of states, collectively and individually, Volume I has two special features: first, a section of it is devoted to an inter-state comparison of fiscal performance against the backdrop of the states' growth outcomes in their respective social and economic spheres (Section XII); and second, another section dilates a while on a narration of efforts being made by individual state governments to introduce reforms in different dimensions of their finances (Section XIII). Volume I contains a brief Executive Summary.

Volume II contains four detailed Annexure Tables for each of the 28 states extensively covering all available data series on revenue receipts and revenue expenditures and capital receipts and capital disbursements for the 23-year period (1980-81 to 2002-03). The disaggregation is so detailed that each state data occupy 36 pages of tables. Together, they cover 1,212 pages. With a view to making the latest data also readily available for the users of this study, we have attached Annexure V presenting the RBI's latest three-year data series from its study for 2003-04 (BE).

After the *Interim Report* was submitted to the Planning Commission in December 2003, we received valuable and encouraging comments from Dr. N.J. Kurian, Adviser (FR) and Ms. Sushmita Dasgupta, Director (FR) of the Planning Commission, which we cherish the most. We are thankful to them for their constant support and encouragement.

As part of our professional etiquette, we were anxious to complete this research project within the time frame stipulated by the Planning Commission which we have by and large adhered to. This would not have been possible but for the dedicated efforts put in by a large team of research staff led by Dr. S.A. Shetty, our Senior Consultant. Many persons worked under him for different purposes at different stages of the project: Dr. Mihir Kumar Mahapatra, Dr. Sabyasachi Ray, Dr. P.S. Leela, Mrs. Suneethy Nair, Mr. U. Raghunathan, Mr. Sandeep Shetty and Mr. Tushar Dhara. Mrs. Rema K. Nair and Ms. Seema S. Shetty have been extremely helpful not only in undertaking production of Volume II in page-making formats which is their area of specialisation, but also in cross-checking totals and preparing comprehensive notes on discrepancies and mismatches. Mr. K. Srinivasan undertook the task of typesetting Volume I of the Report both at its *interim* and final stages. Ms. Abhilasha Maheshwari has helped us in scrutinising the draft and making valuable suggestions. To all of them, we convey profound thanks and take this opportunity to place on record our sincere appreciation of their contribution to the success of the project.

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## **Executive Summary**

### *Objectives of the Study*

1. The objectives of this study are: (i) to build a fairly comprehensive data base for a long period; (ii) to interpret the trends in various components of state finances in terms of their determinants; (iii) to identify the major policy decisions taken at the central as well as the states level that have contributed to the given trends in state finances; (iv) to make an inter-state comparison of fiscal performance against the backdrop of their growth outcomes in social and economic spheres; and (v) to put together a narrative of efforts being made by individual state governments to introduce reforms in their finances. (pages 8-10)
2. An aspect noticed in the study is the growing importance of states' fiscal operations relative to the size of central finances, with the aggregate expenditure of states together overtaking the centre's total expenditure in 1999-2000 and considerable widening of the difference in developmental expenditures over years. (pages 15-19)

### *Genesis of Fiscal Imbalances*

3.
  - (i) Tracing the genesis of growing fiscal imbalances, the paper argues that though the deficit on revenue account began in the year 1987-88, it was following the impact of the fifth pay commission recommendations, that the states' revenue deficit experienced a quantum leap.
  - (ii) Apart from the impact of the fifth pay commission recommendations and the classificatory change in respect of small savings, the drastic upward revision in interest rates effected by the Reserve Bank of India in the first half of the 1990s on the consideration of moving to market-related rates of interest, that contributed to the fiscal malaise after the end of that decade.



- (iii) On the revenue side, the states' own tax receipts, which had stood the ground throughout the 1990s, became somewhat sluggish in the latter half of the 1990s, but the sharpest fall has occurred in non-tax revenues.
  - (iv) As a fallout of the fiscal adjustment and reduced revenue growth at the central government level, following also the recessionary conditions in Indian industry, the growth in states' share in central taxes has slowed down rather drastically. As against it, non-plan statutory grants have shown some rise, but overall there has occurred a relative shift in favour of loans as against grants. Also, with a rise in debt servicing on central loans, net transfers from the centre have been getting narrowed.
4. In recent years, revenue deficit constitutes a major part (60 per cent) of fiscal deficit though it was in the range of 20-30 per cent during the early 1990s. A substantial rise in current consumption primarily to meet non-developmental expenditure has reduced the share of capital expenditure and this may have been a factor in retarding the growth of state economies over years.
5. (i) A question mark on the sustainability of states' debt position, however, has arisen from the fact that (a) the recent debt has occurred at relatively high interest rates, (b) it has been accompanied by a significant slowdown in revenue growth, and (c) an increasing proportion of it is being used for non-developmental purposes as indicated earlier. Therefore, the capacity of public expenditure to augment the growth potentials of the state economies and thus help augment tax revenues, appears limited.
- (ii) In recent years, the range of coupon rates and their weighted averages have steadily declined; they were at a peak of 14 per cent and now they have fallen to a range of 6.67 to 8 per cent or to a weighted average of 7.50 per cent in 2002-03. But, their benefits will not accrue to state budgets in the immediate period due to two to three reasons. First, for some years to come, the outstandings of loans contracted earlier at higher rates of interest will remain to be serviced. Secondly,

a rising proportion of borrowing requirements will be met, from the high cost small savings and state provident funds – a disquieting feature reflected in the financing pattern of gross fiscal deficits. Third, as a result of the rising interest burden, interest outgo in the state budgets has shot up to over 80 per cent of total debt servicing. (pages 20-30)

#### *The Influence of Competitive Politics*

6. What stands out in the overall fiscal performance of states has been the sudden deterioration that began after 1997-98, following the influence of ‘competitive politics’ playing an upper hand in the general governance of the country and in fiscal operations in particular. (pages 30-33)

#### *Structural Weaknesses*

7. Yet another dimension to the fiscal problems of states has been that some of the structural weaknesses, highlighted by the RBI (1999a) and further amplified by the Eleventh Finance Commission (2000), have got accentuated in the recent period, thus contributing to the severity of state-level fiscal imbalances: limited tax base of the states, the growing services sector being outside the ambit of the states, tremendous pressure on states to expand their expenditure commitments on agriculture, irrigation and other rural infrastructures, as also on social infrastructures, and there has always been a cap on the size of the market borrowings of the states. (pages 34-35)

#### *Sluggish Revenue Trends*

8. It is significant that the year of turning point in the fiscal performance of states, namely, 1998-99, saw the relative dip in receipts under all revenue heads. This was so even under the states’ own tax receipts.

9. Sales tax, which is the major revenue earner for the states with over 60 per cent of revenue accruing from it, faces a complex set of issues. (pages 36-42)

10. The share of states in central taxes has experienced a slow but steady fall (from 2.7 per cent of GDP in 1997-98 to 2.4 per cent in 2001-02). (pages 58-63)
11. Simultaneously, there has occurred slowdown in the rate of growth of other non-tax receipts, particularly revenues earned from economic and social services.
12.
  - (i) Even the above meagre receipts under non-tax revenues hide the potential losses under (a) potential returns on state government investments, and (b) recovery of cost of public services. Power sector has been a major drag on state finances.
  - (ii) State road transport corporations/undertakings (SRTUs) constitute the second largest enterprises of the states and they also serve as a drag on the state budgets. (pages 43-55)

*Declining Shares of Capital, Developmental and Plan Expenditures*

13.
  - (i) States' total expenditure trends over the past two decades since the early 1980s have seen their steady growth at about 14 to 14.5 per cent per annum.
  - (ii) A disconcerting aspect of the Indian fiscal performance has thus been the erosion in development momentum as reflected in a declining share of developmental expenditure in total expenditure both at the centre and state levels in the 1990s, but the erosion at the states' level has been more moderate.
  - (iii) The declining trend in developmental expenditure is found in both revenue and capital expenditures.
  - (iv) The loss of developmental momentum is better seen in the declining ratio of developmental expenditure under revenue account as percentage of GDP.
  - (v) Incrementally, one-half of the increase in total expenditure of the states after 1997-98 has been due to non-developmental expenditures, whereas in the preceding seven-year period, the corresponding ratio was only about 40 per cent.

- (vi) If overall development expenditure as a proportion of states' total expenditure has steadily receded since the beginning of the 1990s, it is the 'economic services' expenditure which has faced this slide.
- 14. (i) In the latest phase between 1997-98 and 2002-03, plan and non-plan disposition of states' expenditures has followed a somewhat different pattern, with plan expenditure rising by 81.7 per cent while non-plan expenditure rising by 91.7 per cent in contrast to increases of 69.4 per cent in developmental expenditures and 123.5 per cent in non-development expenditures.
- (ii) About 43 per cent of the incremental aggregate expenditures of states has been absorbed by non-plan non-development expenditure, in which three major heads of expenditure, namely, interest payments, administrative services and pension and miscellaneous general services, accounted for the bulk during the latest period – about 90 per cent of non-plan non-development expenditure or nearly 40 per cent of the increase in aggregate expenditure. (pages 64-79)

#### *Inter-State Differences in Fiscal Performance*

15. The aggregate picture of all-states data obviously hides the vast inter-state differences in fiscal performance. The ten special category states have exhibited unusual fiscal indicators such as overall revenue surpluses and low levels of fiscal deficits because of relatively high levels of plan and non-plan grants that they have enjoyed from the central government.

- 16. (i) As for 15 major states, a majority – 8 out of 15 – had annual averages of revenue deficits during 1998-99 to 2002-03 (BE), ranging from 4 per cent to 5.7 per cent of SDP which are higher than the all-states average, while the other 7 states had this ratio ranging from 1.9 per cent to 3.0 per cent. Three southern states of Karnataka, Andhra Pradesh and Tamil Nadu, belonging to the middle-income groups, have managed with relatively lower revenue deficit.

- (ii) The second important revelation at the individual states level has been the sharp deterioration in revenue deficit as between the two phases of 1993-94 to 1997-98 and 1998-99 to 2002-03 (BE), with Gujarat amongst high-income states facing the sharpest 10-fold rise, while Madhya Pradesh and Haryana experiencing the lowest rise, between the phases.

17. At the same time, very many common causes dominate the fiscal performances of major states which explain the rapid deterioration in revenue and fiscal deficits of all states in recent years. These common causes of fiscal imbalances amongst 15 major states are: (i) a sudden jump in non-development expenditure including the incidence of interest on debt; (ii) sharp reductions in the growth of own non-tax revenues; and (iii) similar deceleration in the rate of growth of resource transfers from the central government. All of them face the structural issues enumerated above.

18. (i) The major states' overall performance in regard to mobilisation of own taxes has not been as weak as it is generally believed.
- (ii) The mobilisation of non-tax revenue has been meagre amongst all states without exception.
- (iii) The severest drain on state finances has emanated from the discouraging performances of state electricity boards (SEBs) with large commercial losses.
19. (i) The sudden jump in non-development expenditure during the recent period following the upward revision of pay and pensions of state government as well as local bodies' employees, has been striking.
- (ii) Yet another important factor in the growth of non-development expenditures of states has been the acceleration in the growth of interest payments.

20. If the proportions of 58 per cent to 60 per cent of aggregate expenditures, which are all-states averages, are considered as the benchmark for developmental expenditure purposes for recent years, all the southern states of Karnataka, Andhra Pradesh, Kerala and Tamil Nadu (ranging from 63 per cent to 58 per cent) as well as

Haryana (63 per cent), Gujarat (68 per cent), Madhya Pradesh (62 per cent) and Rajasthan (58 per cent), show better record in their attempt to devote higher proportions of expenditures for developmental purposes.

21. Amongst the southern states, Andhra Pradesh, Karnataka and Kerala enjoy better plan expenditure to GSDP ratios of 5 to 6 per cent too, but Tamil Nadu has a lower ratio of a little above 3 per cent.

22. It is also significant that plan expenditures of states as percentages of total developmental expenditures generally vary with their income levels, the high-income states having lower proportions of plan expenditures and the low-income ones higher proportions. (pages 80-115)

#### *Fiscal Performance and Performances in Social and Economic Spheres*

23. (i) Abstracting from aberrations and occasional divergences, there is an amazing consistency in the varied rankings of states based on major indicators of social and economic development. From this it is clear that an overwhelming number of states appear common in all the three top, middle, and bottom rankings pertaining to five different measures of economic, financial and fiscal performances.

(ii) While there is thus link between fiscal performance and performances of states, in economic, social and financial sector spheres, the causation seems to be surprisingly generally unidirectional and seems to run from the overall economic performance to fiscal performance and also to the partaking of benefits of financial sector development and not the other way about. States enjoying high income levels and relatively high rates of income growth have generally succeeded in producing better own-tax mobilisation and in minimising fiscal imbalances. Likewise, such are the very states which have generated better deposit resources for banks and also succeeded in producing a conducive environment for absorbing relatively higher levels of bank credit as well as other institutional form of credit. (pages 120-152)

### *Measures of Fiscal Reforms*

24. (i) A number of states have initiated steps to address some of the long-run problems in mobilisation of tax and non-tax revenues and reforming public enterprises.
- (ii) Three substantive programmes have been in operation at the initiative of the central government. First, on the advice of the National Development Council (NDC), the centre instituted a one-time 'fiscal reform facility' for the year 1999-2000 associated with the clearance of states' ways and means advances from the RBI conditional upon structural reforms in their finances being undertaken by them. Second, the start of a monitorable medium-term fiscal reform programme (MTFRP) for five years from 2000-01 to 2004-05 based on the supplementary recommendation obtained from the Eleventh Finance Commission. Third, in order to address the growing debt burden of states and to supplement the efforts of states in the direction of evolving their medium-term fiscal reform programme, a Debt-Swap Scheme has been formulated by the Government of India.
- (iii) Besides, in recent years, states have initiated and begun to implement on their own several reform measures aimed at fiscal consolidation.
- (iv) Finally, at the initiative of the central government and at the states' own initiative, concerted efforts have been made to reform the power sector which has been a sizeable and growing drain on states' finances.
25. In the same vein of fiscal reforms, the RBI has taken a number of initiatives to reform the state level fiscal processes. Amongst them, the most visible has been the measures to contain the growth of state guarantees. With resource constraints faced by state governments, capital budgets have been hurt rather drastically and hence some of the state governments have taken initiative to implement capital projects outside their budgets through off-budget borrowings which required state guarantees.
- (pages 153-192)

### *Policy Implications*

26. (i) The package of measures that have been set out under various reform programmes suggests itself as a fairly comprehensive set of policies that the states have to pursue to put their fiscal house in order. The results of the present study throw up precisely the same set of measures that are necessary to achieve the targeted goals. In this respect, two issues that stand out are: first, the number of states that have proposed to undertake substantive fiscal responsibility measures is very few; and second, the series of measures that have been promised so far themselves are not being implemented in their entirety.
- (ii) On the whole, it is not proper to blame the states alone for their fiscal malaise. Many of the budgetary decisions taken at the central level have impacted the state level finances. In fairness, it must be said that the states cannot resist, for example, the demands for pay and pension revisions in response to pay commission recommendations for central government employees. On both the last two occasions, the response had to be *ad hoc* as the implications for the state finances were not considered in advance. Also, states have done reasonably well in pursuing the mobilisation of their own taxes. In the recent period, states have also joined together to organise their tax systems by co-ordinating and introducing floor rates of taxes and easing out existing concessions and tax holidays. It is the transfer of central taxes wherein there has occurred deceleration in growth. Even so, there is still scope for rationalising their tax rates, modernising the taxation system and widening their tax base. On the VAT, in view of the apprehensions entertained by the states, the central government has agreed to compensate 100 per cent of the loss in the first-year, 75 per cent of the loss in the second year, and 50 per cent in the third year. The central government has also proposed a constitutional amendment to enable the levy of tax on services with sufficient powers for both the central and state governments to collect the proceeds. These should go a long way



in helping the states to minimise some of the structural problems in their finances and widen their tax base.

- (iii) A crying need at the states level today is administrative reform. Repetitive reports of the Comptroller and Auditor General of India and other documents suggest that there is excessive staff and consequential inefficiency and corrupt practices which result in inoptimal performances at various levels of state government administration. Above all, these are reflected in inordinate delays in clearance of investment proposals of domestic entrepreneurs and those of foreign direct investment. Despite many government initiatives to bring about better industrial dispersals regionally, the existing manufacturing base and more importantly, the new IEMs and FDI are acutely concentrated in a few states. Likewise, banks and financial institutions are reluctant to expand their lending activities in vast areas of central India and eastern and north-eastern regions. The administrative reforms will thus have not only healthy effects on finances of state governments but also on the general performances of state economies.
- (iv) Apart from administrative reforms, an important reform which the states have to undertake relates to their pension arrangements. Some states have proposed introduction of contributory pension schemes for their newly recruited staff. This is a necessary programme for all states to emulate.
- (v) On the revenue front, apart from the implementation of Value Added Taxes (VAT), tightening of the tax administration, modernisation, normal of loopholes and expanding the tax base by facilitating the inclusion of services in the states' tax net, are some of the obvious measures that stand out as crucial for improving state finances. (pages 205-207)

## **Finances of State Governments in India**

### **A Time Series Analysis of State-wise Budgetary Performances During the 1980s and 1990s**

#### **I**

#### **The Objectives of the Study**

The fiscal area has been a much researched field of economic analysis in India. This has been so particularly after the initiation of economic reforms in the early 1990s. Studies on fiscal issues have been stimulated by the fact that fiscal adjustment has constituted a critical component of the reforms package (Ministry of Finance 1993). The fiscal adjustment in turn has been influenced by a whole gamut of macro economic policies which are constituent parts of stabilization programmes and structural reforms – policies concerning size and composition of public expenditures, reform of the public sector in general and that of the system of subsidies and recovery of user charges in particular, comprehensive tax reform which also involved drastic reductions in the rates of effective protection for Indian industry and establishment of competitive conditions for attracting foreign direct investment, and reductions in real rates of interest.

#### *Recent Literature*

The initial focus on policy reform, as also in policy discourses and research, was essentially on reforming the central finances. Two key papers of the period, sponsored by official agencies and enunciating policy contours and the tasks ahead had hardly made any reference to the fiscal (or even other) reforms at the states level: (i) Ministry of Finance (1993): *Discussion Paper on Economic Reforms: Two Years After and the Task Ahead*; (ii) Bhagwati, Jagdish and T.N. Srinivasan (1993): *India's Economic Reforms*, July. It must be admitted that very early on, that is, as early as in June 1990, a seminar on state finances was planned by the Government of India and the World Bank and that, in fact, it was held on April 19-20 1991 in New Delhi, under the auspices of the National Institute of Public Finance and Policy which played a

pivotal role in the organisation of the seminar contributing its expertise on state finances (Bagchi, Bajaj and Byrd 1992). A general refrain at the seminar was that “state finances have been facing a squeeze that predates the current fiscal crisis, severely affecting their development expenditures’ (*ibid*, p.492). The second exception at the professional level was a pioneering study, anticipating many of the impending maladies of state level finances, was that of Govinda Rao (1992), also undertaken at the NIPFP and it was published in the initial period of fiscal reforms. Govinda Rao (1992) contended that since 1987-88, states as a group had begun to face dissaving of a significant magnitude, which increased year after year mainly due to high growth of revenue expenditures. This rise in revenue expenditures, placed at an alarming rate of 17.6 per cent per annum in the 1980s, was due to an explosive rise of 31.2 per cent in net interest payments (or 22.7 per cent in gross terms), as also rapid increases in wages and salaries bill and subsidies. Govinda Rao (1992) drew attention to the impact of the recommendations of the then Fourth Pay Commission on pay revisions for state government employees. Noting that states’ own tax revenue growth at 15.6 per cent per annum (sales tax revenue at 16 per cent per annum) was reasonable, the fiscal adjustment, in his view, had to come about by compressing revenue expenditures, and by targeting subsidies and user charges for social and economic services. He suggested a series of measures on compressing revenue expenditures including reductions in the number of government employees, as also adjustments in subsidies; in the taxation sphere, Govinda Rao (1992) suggested simplification and rationalisation of taxes, particularly states’ sales taxes.

Except for the above efforts, the ailments of state finances were relegated to the background in the tempo of implementing fiscal adjustment<sup>1</sup>. Thereafter, it was towards the end of the 1990s that more concerted attention began to be bestowed on the deteriorating state finances and the imperatives of reforms in them, particularly after 1998-99 when the revenue deficit of states more than doubled on pay revision of their employees (Reserve Bank of India 1999a, p.90). Since then there has been a spate of studies on state finances which have surveyed the recent trends in their various aspects and raised very many issues and challenges faced by the states as well as the

centre in restructuring state finances. The period began with a series of articles by Vithal and Sastry in the years 1995, 1996 and 1997, which were combined to produce a comprehensive study on *Fiscal Federalism in India* by Vithal and Sastry (2001). True to its caption, the study dealt at length with the entire gamut of resource transfers from the centre to the states - horizontal and vertical devolutions, statutory grants and plan and non-plan transfers and also the functioning of the first ten finance commissions. This was followed by a study by Kurian (1999) bringing out the deteriorating trend in state finances, particularly after the implementation of the recommendations of the fifth pay commission for central government employees began to cast their shadow over state finances as well. Kurian (1999) also sought to place the inter-state and inter-group disparities in fiscal performance against the backdrop of variations in states' overall SDP and SDP per capita growth, which were in turn sought to be explained by the relative performance of states in attracting private investment as reflected in disparities in the absorption of institutional credit.

Seeking to throw light on how fiscal federalism has functioned in India, Ashok Lahiri (2000) sought to argue that the fiscal arrangement had kept state deficits in check and that in fact the centre's performance had been considerably poorer in regard to both revenue and fiscal deficits. Lahiri focused further on the extent of appropriate expenditure prioritisation by the states and on the series of issues concerning reforms and harmonisation of state taxes. Lahiri (2000) preferred a leadership role for the centre in fiscal consolidation. On the other hand, Parthasarathi Shome (2000) sought a policy review in centre-state fiscal relations on the ground of a negative relationship between decentralisation and fiscal deficit; decentralisation in expenditure is also said to have led to both higher economic growth and reduced fiscal deficit of states. To take advantage of such a relationship, Shome (2000) has suggested a reduction in the share of overall revenue transfer in central taxes from the centre to the states, which according to him will leave greater room for the states to collect their own revenue, 'giving them more responsibility to handle their own affairs'. Shome (2000) also sought to argue that the drain on the states' financial resources emanated from extensive subsidies and the

reductions in non-tax revenues including user charges on the provision of electricity, road transport and irrigation. Overall, the quality of states' fiscal performance, reflecting both revenue and expenditure heads, had worsened significantly during the decade of the 1990s. Yet another substantive study in this series has been that of Saumitra Chaudhuri (2000). He also noted that it was in 1998, and through 1999, that 'perhaps for the first time' concerns about the financial health of state governments drew considerable public attention. Chaudhuri (2000) divided the decades of the 1980s and 1990s into four phases:

- The *first* is that of the early 1980s ending with 1984-85 – beginning with low administered interest costs, relatively low fiscal deficits and a significant revenue surplus.
- The *second* covers the latter part of the 1980s and up to 1990-91, the year before the reforms began. This was a period characterized by persistent high leverage, interest rates that had already moved up, although the benefit of pre-existing cheap debt masked the impact of high debt on finances and a small erosion on the receipts side.
- The *third* starts from the beginning of the reform period (1991-92) and runs up to 1995-96, a period of what turned out to be a temporary and short-lived stabilization.
- The *fourth* begins with 1996-97 and continues up to 1999-2000. Also in the second half of the nineties, unlike in the first half, revenues fell more than did expenditures, leading to a reversal of the trend of declining deficits and of debt levels (*Money and Finance*, ICRA Bulletin, May-June 2000, p.40 and 44).

There were two interesting thoughts in Chaudhuri's paper which are worth highlighting. First, he noted that there were significant positive developments in that the states were willing to cooperate with each other, the evidence of which was the sales tax concordant amongst them entered into in November 1999. The states were also inclined to adopt a more aggressive reform agenda (explained in Section XIII of this study). The second thought concerned the

states' attempt to undertake extra-budgetary capital projects which meant accepting greater commercial liabilities such as guarantees; this was done with a view to offsetting the curtailment of capital expenditures which bore the brunt of fiscal adjustment; we have to note that this aspect of states' response arose out of the imperatives of fiscal adjustment, particularly when they had limitations of borrowings either from the centre or from the market.

Three other substantive studies on state finances were those of the Reserve Bank of India (1999b), the Eleventh Finance Commission (2000) and the EPW Research Foundation (2001a). The RBI study emphasized the structural nature of imbalances in state finances, stemming from the limited resource base in relation to the growing expenditure commitments. "While the state governments", said the RBI (1999b), "collect about one-third of the consolidated combined government sector receipts, they incur more than three-fourths of the total (consolidated) expenditure on social services and more than half of the total expenditure on economic services" (p.V-7). Commending the RBI stance of highlighting structural weaknesses of state (and central) finances, the Eleventh Finance Commission (2000) focused on a series of immediate and longer term issues of fiscal ailments. The phenomenon of expenditure growth outpacing the growth of revenues, noticed in the eighties, got widened in the mid-nineties with stagnating revenue growth and fast expansion of expenditure. The Commission reasoned that apart from the immediate causes of revisions in the salaries and pensions of government employees and the cyclical recession in economic activity retarding the growth of tax revenues at the central as well as state levels in the second half of the 1990s, the factors influencing the budget outcomes have been structural. On the revenue side, erosion in tax buoyancy particularly in the 1990s, virtual stagnation in the level of non-tax revenues, and the drop in the growth of central taxes adversely affecting the flow of tax devolution, stood out. On the expenditure front, the underlying causes of deterioration have been identified as:

- (i) upward revision of emoluments and the convergence of salary structures of central and state government employees, on the

- one hand, and those of local governments and aided institutions, on the other;
- (ii) burgeoning subsidies, explicit and implicit;
  - (iii) upward shift in rates of interest with increasing dependence on high-cost borrowings; and
  - (iv) the widening gap between revenue and expenditure resulting in a cut-back on expenditures of developmental and investment nature.

The Eleventh Finance Commission presented a fairly detailed account of the rise in interest rates on borrowings (the average rate rising from 6.75 per cent in the early 1980s to 12.35 per cent in 1998-99), increase in the share of liabilities on public account (provident funds and small savings), the rise in subsidies, and very rapid growth of “pension” liabilities (the annual growth of such liabilities at the states’ level being 19.6 per cent during 1990-95 and 26.6 per cent during 1995-99). The Commission also reckoned that the structural weaknesses in the fiscal area stemmed to a large extent from the infirmities in the institutional framework, whether of legal and administrative nature or of political institutions.

Of course, the Reserve Bank’s analysis of fiscal operations of central and state governments has been an annual feature, even from a longer term perspective. The latest one (RBI 2003b, p.IV-II), for instance, presents state-wise estimates of buoyancy of state taxes and stated that the fall in tax buoyancies was attributable to competitive tax reductions by states to attract trade and industry. The decline in buoyancies also followed from higher growth in services which were not adequately taxed. Even so, on average, tax-GDP ratio for states during the reform period was higher than that in the 1980s. The decline in non-tax revenue to GDP ratio rather hide the unduly low level of user charges collected by the states. It also followed from persistently inadequate returns on states’ investments in their enterprises – State Electricity Boards, State Road Transport Undertakings and other segments attracting public investments. Earlier, the RBI had sponsored under its Development Research Group (DRG) studies, a research paper on *A Study*

*of State Public Accounts in India* (Hemlata Rao, Abha Prasad and Arnab Gupta 2001), which brought out how resources mobilised through small savings, provident funds and special deposits were being serviced at a high effective cost at the states level.

The EPW Research Foundation (2001a) reviewed the trends in state finances in the 1990s and brought out how: (i) trends in revenue receipts suffered a setback because of reductions in the share of central taxes as well as grants from the centre as percentage of GDP, while the states' own tax efforts were sustained if not improved; (ii) the erosion in the development momentum was reflected in the declining share of states' development expenditure in their total expenditure; (iii) the sliding down of development expenditure was more in infrastructure and other 'economic services', whereas the share of 'social services' generally remained unchanged; and (iv) different indicators of fiscal performance showed deterioration in all states without exception, though there were still significant inter-state disparities. The EPWRF article also drew attention to the series of fresh initiatives taken by the states, the centre and the RBI to reform the totality of state finances.

In the meantime, there was an extensive debate on the 'nature of the fiscal crisis in the Indian federation' between Mihir Rakshit (2000), Saumitra Chaudhuri (2000a) and Amaresh Bagchi (2001); there were also independent contributions on the same theme by Raja Chelliah (2001) and Mihir Rakshit (2001). All of these essentially addressed India's fiscal crisis in its totality without focusing on state finances in particular except for Raja Chelliah's (2001) brief reference to the question of "the fiscal sustainability at the level of the states" (p.65). Applying the same yardstick of fiscal sustainability as the one applied by Mihir Rakshit (2000), viz., the growth rate of the economy to be higher than the average rate of interest on government borrowings, Chelliah (2001) came to the conclusion that some state governments were already in a debt trap, "because they cannot carry on normal financial operations without extra borrowings, and such extra borrowing is not possible without the central government's consent" (p.66).



In the series of studies, a recent one which has been very comprehensive is that of Govinda Rao (2002). Govinda Rao (2002) revisited the theme after a decade and has sought to dissect the issues and challenges before the states and the centre against the background of a sharp deterioration in state finances: the increase in fiscal deficit is accompanied by a worsening of the quality of deficits, with the share of revenue deficit in fiscal deficit galloping; and fiscal imbalances, which have constrained the provision of social and physical infrastructures, have been accentuated by the vast losses incurred by public enterprises. Govinda Rao (2002) has built a systematic theme of fiscal imbalances: varied reasons for the slow growth of tax revenues as well as for the declining non-tax revenues; causes for the perennial increases in non-development expenditures and stagnation in social services expenditures to GDP ratios accompanied by sharp declines in the proportions of capital expenditure to GDP and economic services expenditures to GDP; gross inefficiencies in tax and expenditure systems; and inequity and disincentive effects of fiscal transfers from the centre. Elsewhere, Govinda Rao and Singh (2001) have discerned the influence of political considerations, including “the clout of a state in terms of its size” or the lagged effect of the “proportion of ruling party/coalition MPs on per capita statutory transfers” (Bagchi 2003) <sup>2</sup>.

#### *Case for a Fresh Data Base*

Thus, there have been a plethora of studies on state finances which have dealt at length with the varied issues and challenges in this area of public policy. There is nevertheless scope for a comprehensive study in this respect with a few specific objectives in view, which is what is attempted in this study. The objectives are broadly four-fold. First, it is to build a fairly comprehensive data base for long period of 23 years from 1980-81 to 2002-03 for all 25 states (and NCT Delhi; now 28), with fairly disaggregated statistics covering the details of individual tax and non-tax revenue receipts as well as capital receipts, as also those of individual developmental and non-developmental heads of expenditures. The purpose of this data base with long time series, state-wise and in very many details, will be to facilitate alternative

forms of analysis and hypotheses testing with various permutations and combinations. Secondly, an attempt will be made to interpret the trends in various components of state finances in terms of their determinants. Thirdly, studies on inter-state comparison of fiscal achievements in relation to states' growth outcomes have been fewer. Following the method adopted by Kurian (1999, 2002) and the EPW Research Foundation's study on state domestic product (EPWRF 2003a), an attempt will be made to undertake such a comparison of fiscal performance against the backdrop of states' growth in social and economic spheres. Finally, it is known that growing imbalances in state finances reflect the crisis of the polity as a whole and the consequential drift and deterioration in fiscal management at the centre as well as in states (EPWRF 2001a). In this light, it is proposed to identify the major policy decisions taken at the central and states levels that have contributed to the deterioration in state finances. This in turn leads us to identifying the nature of policy and institutional reforms that are required to achieve fiscal consolidation at the states' level. We no doubt recognise that considerable advance has already been made in putting in place various fiscal, institutional and sectoral measures to achieve fiscal corrections. States have also responded to the fiscal crisis by shifting the adjustment in capital expenditures to projects financed by extra-budgetary resources with loans guaranteed by them – a somewhat innovative method. Besides, attempts have been made to reform the power sector, the losses in which have been a major source of fiscal imbalance at the states' level. The study will therefore present an inventory of various fiscal and other policy initiatives taken in recent years.

## II

### **Data Sources and the Classification System**

The primary aim of this study is thus to assemble and present a consistent set of time series on state government finances for a fairly long period. The time period covered in the study is from 1980-81 to 2002-03 (BE) in respect of all states, during which the configuration and organisation of state boundaries have generally remained unchanged except for Mizoram which was created in 1987; they together consisted of 25 states, including the national capital territory of Delhi<sup>3</sup>. The data have been principally sourced from Reserve Bank of India (RBI)'s annual studies on state finances<sup>4</sup>, which constitute the most detailed state-wise and consistent data set available in the public domain. The RBI tabulates these statistics from budget documents of state governments. Though the analysis strictly conforms to the data presented in the state budgets and the accounting classification thereof (RBI 2000), the RBI uses other supplementary data received from the states and the Planning Commission and also the data from the Bank's own internal records (RBI 2003). Therefore, there may be some differences in data as published in the state budget documents and those presented in the present data base.

#### *Standard Classification*

The state government budgets are organised along the lines of the Comptroller and Auditor General's four digit accounting classification with disaggregation into the traditional revenue and capital accounts and with additional decomposition of expenditures into plan and non-plan categories, the latter available right from the advent of planning in 1951-52. In addition, the RBI has been classifying budget heads into functional categories such as, developmental and non-developmental items under expenditures from the beginning of the early 1950s (Krishnaswamy 1953) and taxes on incomes and properties and taxes on commodities and services, on the taxes side, as from the 1980s. All expenditures under revenue and capital accounts are broadly categorised into general services, social services and economic services. Expenditures on economic services (agriculture and rural development,

industry, physical infrastructure, etc.) and social services (education, health, housing, labour-welfare, etc.) constitute developmental expenditures, while those on general services comprising all services of an administrative nature including pensions as well as interest payments and debt redemptions are covered under the category of non-developmental expenditures. Under developmental expenditure (revenue and capital combined), there are direct expenditures for social and economic services, but there are also loans and advances by state governments described as developmental advances (consisting about 5 to 6 per cent of total developmental expenditures). Again, each category of revenue and capital accounts as well as developmental and non-developmental heads, is decomposed into 'plan' and 'non-plan' expenditure categories. 'Plan' expenditures, as the name implies, relate to expenditures on annual plan projects, programmes and schemes approved by the Planning Commission and time-phased under each year of a state's five-year plan; these include centrally-sponsored schemes or central sector plan schemes routed through state budgets with or without matching state expenditures<sup>5</sup>; the latter are outside the state plan outlays.

'Non-plan' expenditure is a generic term, which is used to cover all expenditures of government not included in its annual plan programmes (GoI, February 2003a); it may either be revenue expenditure or capital expenditure. Such non-plan expenditure is incurred under both developmental and non-developmental heads<sup>6</sup>. For all states together, as depicted in varied tabular data presented in this data base, over 97 per cent of 'plan' expenditures are under 'developmental' heads, but 55 per cent of such 'plan' expenditures are under revenue account and 45 per cent under capital account<sup>7</sup>. Apart from administrative expenditures and expenditures of an obligatory nature incurred by states (police, pensions and interest payments), an important component of the non-plan expenditure relates to expenditures on maintenance of assets created in the previous plan programmes. Also, not only that maintenance expenditures subsequent to the completion of plan programmes are non-plan, but even "expenditure on continuing services and activities at levels already reached in a Plan period is classified as non-plan expenditure in the next Plan period, e.g., continuing research projects and operating expenses of power

stations. Thus, as more Plans are completed, in addition to the interest on borrowings to finance the Plan, a large amount of expenditure on operations and maintenance of facilities and services created gets added to non-plan expenditure” (GoI February 2001, Expenditure Budget, Vol.I, Part- II, p.12)<sup>8</sup>.

### *Newer Fiscal Indicators*

Until recently (2000-01), the crucial macro-economic variables such as, revenue deficit, gross fiscal deficit and primary deficit, were being computed and published by the RBI in their annual publication on state government finances. Perceiving that transparency in government operations was an important pre-condition for macro-economic fiscal sustainability and for overall fiscal rectitude, a committee of state finance secretaries was constituted during 1999-2000 on the issue of transparency and voluntary disclosure norms for state budgets - one of the many initiatives the RBI has taken in recent years in the areas of state finances (RBI 2003). Based on the model format prescribed by the committee, many state governments have published key fiscal indicators in their budgets along the lines of the central government's *Budget at a Glance* as a first step (RBI 2000) (more on fiscal responsibility legislations later).

### *Nature of Data Base*

Based on the above sources, a massive set of data base has been created in respect of state finances, both aggregate and state-wise, for a period of 23 years from 1980-81 to 2002-03 (BE) in this study. The first set of detailed data consists of four annexures (Annexure I to IV), presenting state-wise revenue receipts and revenue expenditures and capital receipts and capital disbursements for the 23-year period; the disaggregation is so detailed that each state has 36 pages of data sheets in this set of annexures (except for the three newly created ones). Though the data contained in the most recent study of the RBI on *State Finances* (RBI April 2004) have not been dovetailed into the analytical content of this study as the data were released subsequent to the finalisation of the Report, the same have, however, been reproduced as a separate annexure (Annexure V) for ready reference. Together for 28 states,

these budgetary data extend to over 1,300 pages and the same are presented in Volume II of this study.

The second set is a system of analytical tables – 28 Appendix Tables – which present the aggregative and state-wise summary pictures of different dimensions of state finances mainly for the 23-year period. However, for the first two tables in this set (Appendix Tables 1 and 2), data contained in the most recent study of the RBI for 2003-04 (RBI April 2004) have been incorporated thus increasing the coverage to 24 years, 1980-81 to 2003-04 (BE); figures for 2002-03 also accordingly cover Revised Estimates in these two appendices.

A third set of tabular data consists of summary results presented along with the text; they are either derived from the Appendix Tables or are based on other independent sources of data which have been specified.

### *Section Scheme*

Apart from the two introductory sections and the series of annexures and appendices, the results of the study are presented in the subsequent 12 key analytical sections. While Section III pinpoints how, with their growing importance, states' fiscal operations have overtaken the size of central finances, Section IV focuses on the genesis of fiscal imbalances amongst states. The subsequent four sections critically examine the trends in budgetary receipts of states – tax receipts (Section V), non-tax receipts (Section VI) capital receipts (Section VII) and central transfers (Section VIII). A highlight of the section on non-tax receipts is the brief sojourn to a review of the financial performances of the states' power sector and other state PSUs.

Section IX attempts a detailed review of the growth and structural changes that have occurred since the early 1980s in the budgetary expenditures of states, while Section X is devoted to presenting highlights of inter-state differences in fiscal performance. Section XI seeks to bring out how the end product of fiscal laxity has been reflected in growing outstanding liabilities of state governments. In addition, states' attempts to undertake capital projects outside their budgets have resulted in sizeable increases in contingent liabilities, which are highlighted in the same section.

In section XII, a somewhat heroic attempt has been made to juxtapose fiscal performance of states against their growth profile. Substantial amounts of empirical evidences on the rankings of states as per their performances in income growth, improvement in human development, indicators of banking and financial sector development, as also in attracting investment proposals and their execution, are adduced here in this section.

Finally, Section XIII is devoted to a review of the states' performances in recent years in regard to the reform of state finances, including their power and other PSU sectors.

The study concludes with a summing up of its results and a brief enunciation of policy implications in Section XIV.

### III

#### **Growing Importance of State Finances**

An aspect of change that has occurred in the totality of fiscal operations in India, which has generally been neglected in literature, concerns the growing importance of the states' fiscal operations relative to the size of central finances. The first evidence of this is to be seen in the fact that the aggregate expenditure of state governments together, which has always been lower than that of the centre until 1998-99, has overtaken the centre's total expenditure in 1999-2000; in the latter year it has touched Rs 325,634 crore or 16.6 per cent of GDP at current market prices as against the centre's total expenditure of Rs 312,258 crore or 16.0 per cent of GDP (EPWRF 2003, p.1907). Thereafter, not only that the states' aggregate expenditure has remained higher than that of the centre, but also that the relative difference has widened though rather gradually; it has expanded from 4.3 percent to 9.6 percent in 2002-03 (RE) (RBI 2003a, pp. 62 and 70).

Secondly, the growing importance of state finances in the macro-economy is reflected in the relatively more rapid growth of their overall developmental expenditure. The size of the total developmental expenditure of the states has always been higher than that of the centre because of the differing nature of responsibilities in the federal set up, with some of the most important sectors of the economy – agriculture and irrigation, rural infrastructure, health, education, and other social services – being state subjects. The relative importance of states' development expenditure further increased in the 1990s and the difference has got widened rather significantly. In 1990-91, the states' development expenditure exceeded that of the centre by less than 10 per cent, but by 2001-02 (RE), it had exceeded by near 50 per cent. What is more, in total government expenditure on 'social services', the share of state governments now constitutes over 85 per cent; thus, for social services, the central government expenditure accounts for less than 15 per cent. Correspondingly, on the resources side, the outstanding liabilities of state governments, which had constituted less than 40 per cent of the total



internal liabilities of the central government, have risen at a faster pace and reached 46 per cent by 2003-04 (BE).

The logic of the reform process and the associated fiscal consolidation implies that the state increasingly moves in favour of social and rural infrastructures and that this would cast an additional responsibility on the state governments, which is what is getting reflected in the growing importance of their expenditures, particularly for developmental purposes. The Reserve Bank of India has, therefore, observed thus:

“It is increasingly recognised that it is the State finances where the Government sector’s interface with the people is most significant. Issues in the reform of fiscal policy in the States have a direct bearing on the quality of life” (RBI 2003a).

The reform process, however, also implies more cost effective ways of delivering public services, both at the central and states levels. In regard to the states’ achievement on this, we are unable to pass any judgement for want of concrete data. As Govinda Rao (1992) brought out, a major reason for the spectacular growth of government expenditures on wages and salaries at the states level in the 1980s, was the phenomenal increase in employment in state governments as well as in government schools, aided institutions and local bodies. Besides, a number of new programmes under the five-year plans were being taken up year after year even when the existing projects and programmes could not be adequately funded due to shortage of resources. The employment of a large number of functionaries by various line agencies implementing each of the centrally-sponsored schemes at village, block and district levels, instead of having a smaller number of multipurpose workers with adequate work assignments, was another reason for high growth of state government employment. Added to these was the difficult law and order situation in many parts of the country, which necessitated a high growth of employment associated with the maintenance of law and order (Govinda Rao 1992). It is known that in the 1990s, both at the centre and states, a series of measures such as, restrictions on fresh recruitment and creation of new posts and curbing the growth in administrative expenditures, have been undertaken, but their overall effect on the number of persons employed or on the resulting

efficiencies is yet to be seen. Data on employment by branches of government suggests that while quasi-government enterprises and local bodies have contained the growth of their staff, it has not been so at the state governments' level (Table 1). While quasi-government bodies (primarily

**Table 1: Employment in the Public Sector By Branches of Government**

*(Lakh persons)*

As on March 31	Central Government	State Governments	Quasi-Government	Local Bodies	Total
1981	31.95	56.76	45.76	20.37	154.84
1991	34.10	71.12	62.22	23.13	190.57
1995	33.95	73.55	65.20	21.97	194.66
2001	32.61	74.25	61.92	22.61	191.38
2002	31.95	73.84	60.20	21.75	187.73

Source: Ministry of Labour (Directorate of Employment and Training). Quoted in Government of India's *Economic Survey; 2002-03*; p.S-49 and *Economic Survey, 2003-04*, p.S-49.

public enterprises) have reduced their staff strength between 1995 and 2002 by at least 8 per cent (partly may be because of privatisation), state governments have sustained their employment at about 74 lakh during the period.

**Table 2: Public Sector Employment By Industry**

*(Lakh persons)*

Industry	1981	1991	1995	2001	2002
0 Agriculture, hunting etc.	4.63	5.56	5.39	5.02	4.83
1 Mining and quarrying	8.18	9.99	10.16	8.75	8.61
2 & 3 Manufacturing	15.02	18.52	17.56	14.30	13.50
4 Electricity, gas and water	6.83	9.05	9.35	9.35	9.23
5 Construction	10.89	11.49	11.64	10.81	10.26
6 Wholesale and retail trade	1.17	1.50	1.62	1.63	1.57
7 Transport, storage & communications	27.09	30.26	31.06	30.42	30.09
8 Finance, insurance, real estate etc.	7.48	11.94	12.83	12.81	12.30
9 Community, Social & personal services	73.55	92.27	95.04	98.30	97.35
<b>Total</b>	<b>154.84</b>	<b>190.58</b>	<b>194.66</b>	<b>191.38</b>	<b>187.73</b>

Source: As in Table 1.

Also, an overwhelming proportion of the increase in public sector employment between 1991 and 2002 has occurred in the category of 'community, social and personal services' (impliedly public administration) (Table 2). As there is evidence elsewhere in regard to a possible fall in central government employment at the administrative level (EPWRF 2003 and 2001), it is surmised that this increase under 'community, social and personal services' is attributable to state governments.

These data are being presented only as an indicative feature of administrative reforms that are yet to be achieved. However, in this respect, that efficiency issues remain serious, is evident from the following critical assessments made by the Planning Commission (2001):

"In many states we have:

- Engineers, but no fund for construction or maintenance
- Doctors, but no medicine
- Teachers, but not school building
- A large army of class III and IV employees, with no productive work. Many class I and II officers, but little funds for travel, telephones, or POL, and thus no supervision or monitoring
- Very little capital expenditure and asset creation
- Little funds for maintenance or repairs of assets
- Highly paid employees, but no complementary investment or working expenditure. Salaries have crowded out high priority non-wage expenditure, thus vastly reducing the very purpose of employing staff"

[*Approach Paper to the Tenth Five Year Plan (2002-07)*, p.18].

The tenth Five-Year Plan (2002-03 to 2006-07) has opined thus on the need for reforming the state level services:

"In the area of civil services reform, state Governments face three critical challenges. They must enhance the productivity of the civil services and make certain that each employee is performing socially relevant tasks.

They must ensure the long-term affordability of the civil services, and must enforce procedures for rewarding and promoting merit, and disciplining malfunction and misconduct, in order to strengthen accountability and enhance performance quality [Planning Commission (2002b), Volume III, p.106].

It must also be noted that the mere rise in the number of staff strength is no conclusive evidence of persisting inefficiency and cost ineffectiveness, particularly at the states level because they also have to shoulder expanding responsibilities in rendering social and economic infrastructures. Besides, fiscal consolidation requires actions on many other areas such as, improving tax buoyancy through better administration of taxes and plugging of loopholes, collection of more appropriate user charges, reforms of public sector undertakings and institutional reforms, as subsequent sections bring out.

## IV

**The Genesis of Fiscal Imbalances Amongst States**

The gravest sign of fiscal imbalance has apparently been the growing revenue deficit – a serious structural malady arising from faster growth of current expenditures than current revenues. For all states, the year 1987-88 saw the emergence of a deficit on revenue account, which in the case of the centre had begun almost a decade earlier in 1979-80 (Govinda Rao 1992; RBI 1999). Also, for a full decade up to 1997-98, the states' revenue deficit as percentage of GDP at current market prices had risen but rather gently, from 0.3 per cent to a little over 1 per cent, whereas the centre's revenue deficit had galloped and stood at a high of 3.85 per cent by 1998-99. But, it was following the impact of the fifth pay commission recommendations, that the states' revenue deficit experienced a quantum leap; in fact, it more than doubled from 1.1 per cent of GDP in 1997-98 to 2.5 per cent in 1998-99 and generally stayed at that level thereafter (Appendix Table 1). (see also Table 3).

**Table 3. Measures of Deficits of the Central and State Governments***(As Per cent of GDP)*

	1996-97	1997-98	1998-99	1999-2000	2000-01*	2001-02**
1. Combined Centre and States:						
(a) Gross Fiscal Deficit	6.8	7.7	9.3	10.1	10.2	10.0
(b) Net Fiscal Deficit	5.8	6.7	8.4	9.0	9.1	9.1
(c) Revenue Deficit	3.6	4.1	6.4	6.3	6.4	6.3
2. Centre:						
(a) Gross Fiscal Deficit	4.1	4.8	5.1	5.4	5.7	5.9
(b) Revenue Deficit	2.4	3.1	3.8	3.5	3.9	4.2
3. States:						
(a) Gross Fiscal Deficit	2.7	2.8	4.2	4.7	4.5	4.1
(b) Revenue Deficit	1.2	1.1	2.5	2.8	2.5	2.1

Note: Net Fiscal Deficit is calculated by adding gross fiscal deficit of both Centre and States and subtracting there from the gross loans from centre to States and UTs. \* RE for States, provisional Accounts for Centre

\*\* BE for states and provisional Accounts for Centre

Source: Planning Commission (2002b): *Tenth Five Year Plan 2002-2007*, Volume I, p.49

As percentage of aggregate disbursements of states, their revenue deficit shot up from 7.2 per cent in 1997-98 to 16.4 per cent in 1998-99 (Appendix Table 2). The same rise in revenue deficit has been responsible for the quantum jump in states' gross fiscal deficit (GFD) from 2.9 per cent of GDP in 1997-98 to 4.3 per cent in 1998-99. Until then throughout the 1990s, the states' GFD had remained lower at or less than 2.9 per cent as compared with 3.2 and 3.3 per cent during 1989-90 and 1990-91, respectively. Again, in 1999-2000, the states' GFD jumped to 4.7 per cent partly because there was a classificatory change in small saving collections in that the states' share in them are now being entirely treated as their borrowings through special securities, thus pushing up their deficit and reducing the deficit of the centre by the same token (more on it later; see also *EPWRF* 2001a). The financing pattern of GFD, as shown in Appendix Table 1, reflects this classificatory change. The sharp deterioration in the size of revenue deficit as well as GFD only towards the closing years of the 1990s is also evident from their steep rise in relation to states' aggregate disbursements, from 7 per cent to 17 per cent and from 19 per cent to 29 per cent (peak levels), respectively (Appendix Table 2).

**Table 4 : Key Interest Rates on State Government Borrowings from the Centre and the Market**

(Per Cent per Annum)

Fiscal Year	Coupon Rates on State Government Securities (Weighted Average)	Interest Rates on Small Savings Borrowings by States	Interest Rates on Plan & Non-Plan Loans from the Centre
(1)	(2)	(3)	(4)
1990-91	11.50	13.00	10.30
1991-92	11.50	13.50	10.80
1992-93	13.00	14.50	11.80
1993-94	13.50	14.50	12.00
1994-95	12.50	14.50	12.00
1995-96	14.00	14.50	13.00
1996-97	13.83	14.50	13.00
1997-98	12.82	14.50	13.00
1998-99	12.35	14.00	12.50
1999-2000	8.90	13.50	..
2000-01	10.99	12.50	..
2001-02	9.20	11.00	..
2002-03	7.90	10.50	..

.. Not available

Notes:

- (i) The interest rate charged on small savings borrowings of states was 15 per cent per annum for 3 months since 1<sup>st</sup> June 1993 and it declined to 14.5 per cent in the subsequent months of the same year (1993-94).
- (ii) The rates of interest on small savings loans to states are being revised from time to time.
- (iii) The system of pre-determined coupon rates was slightly modified by allowing some states to float loans at market-determined rates of interest to the extent of 5 to 35 per cent; this began in January 1999.
- (iv) The coupon rates on state Government securities were raised to 12 and 12.5 per cent on October 3, 1991 and March 26, 1992, respectively; otherwise the rates generally remained unchanged in individual years until 1996-97.

Source: Calculated from Central Government Budget Papers and RBI sources.

### *Increased Interest Burden*

Apart from the impact of the fifth pay commission recommendations and the classificatory changes in respect of small savings, another major factor responsible for the deterioration in the revenue deficit of the states has been the drastic upward revisions in interest rates effected by the Reserve Bank of India in the first half of the 1990s on the consideration of moving to market-related rates of interest (RBI 1995, p.100). As shown in Table 4, the upward

movement in interest rates began with the RBI pushing up coupon rates on central and state government securities sharply to touch the peak of 14 per cent in 1995-96. As is evident from the same table, there were also corresponding increases effected by the central government in interest rates charged on its loans to the states. This is reflected in three other concrete indicators. First, interest payments by the states has galloped more than three-fold from Rs. 21,932 crore (or 16.0 per cent of their total revenue receipts) in 1995-96 to Rs 82,287 crore (or 24.7 per cent of revenue receipts) in 2003-04 (BE) (Table 5).

**Table 5: Selected Items under Non-Development Expenditures of States**

Year	Interest	Pensions	Administrative Services	Total (2+3+4)
(1)	(2)	(3)	(4)	(5)
<i>(Rupees, crore)</i>				
1990-91	8,655	3,593	7,018	19,266
1995-96	21,932	7,813	13,391	43,136
2001-02	62,489	28,197	27,069	117,755
2002-03 (RE)	74,147	31,989	28,740	134,876
2003-04 (BE)	82,287	35,723	30,490	148,501
<b>As Per Cent of Total Revenue Receipts</b>				
1990-91	13.0	5.4	10.6	29.0
1995-96	16.0	9.4	9.8	35.2
2001-02	24.4	11.0	10.6	46.1
2002-03 (RE)	25.2	10.9	9.8	45.9
2003-04 (BE)	24.7	10.7	9.2	44.6

RE: Revised Estimates BE: Budget Estimates

Source: Budget Documents of State Governments quoted in RBI (2003a, p.70)



**Table 6: States' Interest Burden and Centre's Interest Receipts from States**

*(Rupees, crore)*

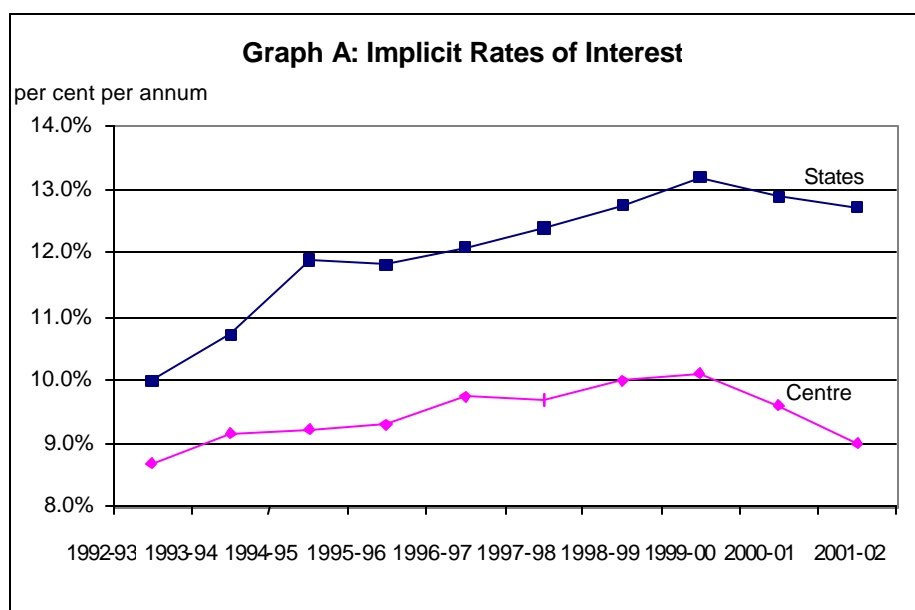
Year	Centre's Interest Receipt from State/UT Governments	Total Interest Payment by States	Centre's Interest Receipt as Percentage of States' Interest Payment
(1)	(2)	(3)	(4)
1980-81	889	1226	72.5
1985-86	1872	2940	63.7
1990-91	5174	8655	59.8
1991-92	6565	10944	60.0
1992-93	7843	13210	59.4
1993-94	9553	15800	60.5
1994-95	11183	19202	58.2
1995-96	13002	21932	59.3
1996-97	15163	25576	59.3
1997-98	17807	30113	59.1
1998-99	21242	35873	59.2
1999-2000	25445	45172	56.3
2000-01	26970	51702	52.3
2001-02	28253	62489	45.2
2002-03 R.E.	30125	74147	40.6
2003-04 B.E.	30781	82287	37.4

*Note:* For 2001-02, Revised estimates figures of Centre's interest receipts from States/UTs. are provided as actual figures are not available.

*Source:* Column (2) from the Centre's Budget documents and column (3) from the present data base.

Second, at the other end, the central government's interest receipts from the states showed a steep rise, from Rs 13,002 crore in 1995-96 to Rs 30,125 crore during the same period – a rise of 132 per cent in seven years (Table 6).

A third important manifestation of the above phenomenon is the unusually high rates of interest borne by the states as compared with those paid by the centre. In this respect, Graph A reproduced from the Planning Commission's *Tenth Five Year Plan* (2002-2007), Volume I, translates into the tabular data on implicit rates of interest for the centre and states and the difference between the two as depicted in Table 7. The picture has been neatly summed up by the Planning Commission (*ibid*) thus:



Source: Reproduced from Planning Commission (2002b): *Tenth Five Year Plan (2002-07)* Volume I, p.51 (See also Table 7)

**Table 7. Implicit Rates of Interest for the Centre and States and their Differences**

(Per Cent per Annum)

Year (1)	States (2)	Centre (3)	Difference (4)
1992-93	10.0	8.8	1.2
1993-94	10.7	9.2	1.6
1994-95	11.9	9.2	2.7
1995-96	11.8	9.3	2.5
1996-97	12.1	9.8	2.3
1997-98	12.4	9.7	2.7
1998-99	12.8	10.0	2.8
1999-00	13.2	10.1	3.1
2000-01	12.9	9.6	3.3
2001-02	12.8	9.0	3.8

Source: Planning Commission (2002b): *Tenth Five Year Plan (2002-07)*, Volume I, p.51  
Reconstructed from Graph A therein.

“Graph A presents the implicit rate of interest for the Centre and the States. For the Centre, the rate has increased from 8.8 per cent in the year 1992-93 to 9.8 per cent in the year 1996-97. The increasing trend in the implicit interest rate continues for the Centre during the

first three years of the Ninth Plan and crosses 10 per cent. The last two years of the Plan witnesses a downtrend in the implicit interest rate for the Centre, reflecting the impact of the reduction in the nominal interest rate, which is market determined at present and has come down substantially. However, it is evident that the increase in the implicit interest rate has been phenomenal for the States during this period. Starting from a figure of about 10 per cent in the beginning of the Eighth Plan, the average rate of interest paid by the States on their outstanding liability reached a level of more than 13 per cent during the Ninth Plan. The rate has come down to marginally less than 13 per cent for the States in the last year of the Ninth Plan.

“It is evident that the States are borrowing at an interest rate, which is much higher than the interest rate paid by the Centre. The reasons for this differential interest rate payment by the two agencies of government could be: (a) the varying conditions of borrowing by two levels of government, (b) the exchange risk coverage by the Central government and (c) difference in the composition of the debt stock. Although the premise under which the differential interest rate operates is appreciated, the magnitude of this difference merits consideration. As can be seen, the gap between implicit interest rate paid by the Centre and the States is quite high and has steadily increased to reach about 3.8 percentage points by the end of Ninth Plan, from a level of about 1.2 percentage points in the beginning of the Eighth Plan” (Planning Commission (2002b): Tenth Five Year Plan (2002-07) Volume I, p.50-51).

It was not as though that the states' borrowings had shown any unusual jump so as to attract such rapid and large increases in their interest burden. As all studies have emphasized, the central government's superintendence over the states' incurrence of liabilities served as a guarantee against any such unmitigated jump in borrowings. The total outstanding liabilities of the states together, as percentage of GDP, which had remained stable at around 19 per cent in the second half of the 1980s, in fact declined in the first half of the

1990s to less than 18 per cent until 1997-98 (Appendix Table 27). It was only thereafter, when the impact of pay increases (and interest burden) began to be felt, that the states' liabilities began to move up and their ratio to GDP reached 27.9 per cent in 2002-03 (BE).

As shown in Appendix Table 1, it is the vicious circle of higher revenue deficit leading to increased borrowings and to higher fiscal deficit, that has distorted the quality of fiscal deficit as well. In the first half of the 1990s, the states' revenue deficit used to constitute only about a little over one-fifth of gross fiscal deficit, but after 1998-99 it has crossed one-half.

In the financing of gross fiscal deficit too, the states are increasingly made to rely on special securities issued from the national small savings fund (NSSF) and staff provident funds, the costs of borrowings of which have not fallen commensurate with the decline in, say, the weighted average of coupon rates on market loans (Table 4). The states will continue to have to bear a relatively higher interest rate burden on their borrowings. As is evident from Table 8, the highest average rate of interest prevails on such instruments which will increasingly constitute the bulk of state governments' liabilities. Also, nearly 75 per cent of GFD of state governments is now being financed through such high-cost sources (Table 9).

In order to bring home further the importance of the emerging interest cost scenario for the state government liabilities, the relevant data have been culled out from the RBI sources and presented briefly in Tables 10,11,12 and 13. These data relate to market borrowings of state governments and related debt service burden. First, over two-thirds of outstanding state government loans as on March 31, 2003 have been at coupon rates of 10 per cent and above (Table 10). The bulk of these loans were contracted in the middle of the 1990s. In recent years, the range of coupon rates and their weighted averages have steadily declined; they were at a peak of 14 per cent and now they have fallen to a range of 6.67 to 8 per cent or to a weighted average of 7.50 per cent (Table 11). Such benefits will not accrue in the immediate period due to two to three reasons. First, for some years to come, the outstanding of loans contracted earlier at higher rates of interest will remain to be serviced (Table 12). This is one of the reasons why the implicit rates of

**Table 8: Average Interest Rate on Various Components of Outstanding Liabilities of the Centre#**

(Per cent)

Year	Internal Debt @	<i>of which</i>			Reserve Funds	Domestic Liabilities	External Debt*	Public Debt
		Market Loans	Small Savings, and PFs	Other Obligations				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1991-92	7.35	10.43	10.94	0.78	0.63	8.44	8.58	8.46
1992-93	7.84	10.44	10.56	0.79	0.68	8.67	9.55	8.76
1993-94	7.83	11.33	12.96	0.54	0.72	9.18	8.81	9.14
1994-95	7.80	11.94	13.67	0.46	0.90	9.30	8.50	9.22
1995-96	8.32	11.76	12.12	0.78	0.87	9.36	8.67	9.29
1996-97	8.85	11.66	13.46	0.59	1.12	9.96	8.24	9.81
1997-98	9.08	12.04	12.78	0.58	1.34	9.90	7.58	9.71
1998-99	10.24	13.09	11.27	2.14\$	1.05	10.17	7.89	10.01
1999-00	10.72	13.35	12.60	0.68	0.80	10.79	7.87	10.61
2000-01	10.89	12.99	12.04	0.64	0.34	10.27	7.55	10.11
2001-02	10.82	11.32	11.25	0.44	0.19	9.97	6.55	9.18
2002-03 RE	9.93	10.69	11.08	0.73	0.25	8.61	6.31	8.49

# Rates for each component are computed by dividing the interest payments in a year by the respective outstanding liabilities of the preceding year.

\* External debt is at historical exchange rates

@ Internal debt mainly comprises market loans, treasury bills, special securities issued to the Reserve Bank, compensation and other bonds, special securities converted to marketable securities, securities issued to international financial institutions and securities against small savings.

\$ The jump is partly due to interest paid on special bonds issued to oil companies in 1998-99 *in lieu* of part of their outstanding claims under the administered price mechanism (APM) for petroleum products.

Source: RBI (2003a): *Annual Report 2002-03*, Reserve Bank of India, P.66.

**Table 9: Financing Pattern of Gross Fiscal Deficit of State Governments**

(Rupees, Crore)

	2003-04 (BE)	2002-03 (RE)	2002-03 (BE)	2001-02	1995-96	1990-91	1980-81
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Loans from the Centre	7,794.70 (6.70)	8,138 (7.0)	18,731 (18.2)	9,098 (9.5)	14,801 (47.1)	9,978 (53.1)	1564 (42.1)
Market Borrowings	16,879.60 (14.52)	23,264 (19.9)	11,823 (11.5)	17,017 (17.7)	5,888 (18.7)	2,556 (13.6)	198 (5.3)
Special Securities issued to NSSF	50,195.90 (43.20)	49,865 (42.7)	40,179 (39.1)	37,900 (39.5)	*	*	*
State Provident Fund	\$	9,656 (8.3)	10,086 (9.8)	9,923 (10.3)	4,201 (13.4)	2,489 (13.2)	281 (7.5)
Others£	41,305 (35.50)	25,807 (22.1)	22,064 (21.4)	22,048 (23.0)	6,536 (20.8)	3,764 (20.0)	1948 (52.5)

RE: Revised Estimates BE: Budget Estimates NSSF: National Small Saving Fund of the Central Government.

£ Includes loans from banks and financial institutions, reserve fund, deposits and advances, etc.

\* not relevant \$ included Special Securities issued to NSSF

Notes: (i) Figures in brackets are per cent of gross fiscal deficit.

(ii) Under the revised accounting procedure effective from 1999-2000, the States' share in small savings, which was included under 'Loan from the Centre', are treated as receipts against special securities issued to NSSF which are included under internal debt of State Governments.

Source: Budget Documents of State Governments quoted in RBI (2003a), p.66

**Table 10: Interest Rate Profile of Outstanding State Government Loans**  
(As on March 31, 2003)

Range of Interest Rate (per cent)	Outstanding Amount (Rupees, Crore)	Percentage to Total
(1)	(2)	(3)
Less than 7 per cent	19,585	14.72
7.00-7.99	11,030	8.29
8.00-8.99	8,004	6.02
9.00-9.99	5,411	4.07
10.00-10.99	14,563	10.94
11.00-11.99	17,062	12.82
12.00-12.99	31,269	23.50
13.00 and above	26,142	19.65
<b>Total</b>	<b>1,33,066</b>	<b>100.00</b>

Source: RBI (2003a): *Annual Report 2002-03*, Reserve Bank of India, p.199

**Table 11: Yield of State Government Loans Issued during the Year**  
(Per cent per annum)

Year	Range	Weighted Average
(1)	(2)	(3)
1995-96	14.00	14.00
1996-97	13.75-13.85	13.83
1997-98	12.30-13.05	12.82
1998-99	12.15-12.50	12.35
1999-00	11.00-12.25	11.89
2000-01	10.50-12.00	10.99
2001-02	7.80-10.53	9.20
2002-03	6.67-8.00	7.49

Source: RBI (2003a): *Annual Report 2002-03*, Reserve Bank of India, p.198

**Table 12: Repayment Schedule of Outstanding State Government Loans**  
(As on March 31, 2003)

Year	Amount*
(1)	(2)
2003-04	4,145
2004-05	5,123
2005-06	6,274
2006-07	6,551
2007-08	11,554
2008-09	14,400
2009-10	16,511
2010-11	15,870
2011-12	22,032
2012-13	30,605

\* Outstandings are likely to increase on account of issue of power bonds by State Governments with retrospective effect from October 1, 2001.

Source: RBI (2003a): *Annual Report 2002-03*, Reserve Bank of India, p.199.

**Table 13: Debt Service Payments of States: Major Components***(Per Cent)*

Year	Debt Servicing	Repayment	Interest Payment	Aggregate Disbursements	Capital Disbursements	Debt Servicing/Agg. Disbursements	Repayment /Capital Disbursements	Interest Payment /Debt Servicing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1960-61	219	132	87	1620	633	13.5	20.9	39.7
1970-71	1032	634	398	5174	1784	19.9	35.5	38.6
1980-81	2684	1458	1226	22770	7962	11.8	18.3	45.7
1990-91	12989	4334	8655	91242	19466	14.2	22.3	66.6
1995-96	27786	5854	21932	177584	32580	15.6	18.0	78.9
1999-2000 (BE)	55441	10495	44946	311286	50409	18.9	20.8	81.1

Note: Debt servicing comprises repayment and interest payments.

Repayment includes – discharge of internal debt and repayment of loans from Centre.

Interest Payments does not include appropriation for avoidance of debt.

Source: Finances of State Governments, *RBI Bulletin*, various issues (Quoted in Hemlata Rao, Abha Prasad and Arnab Gupta 2001)

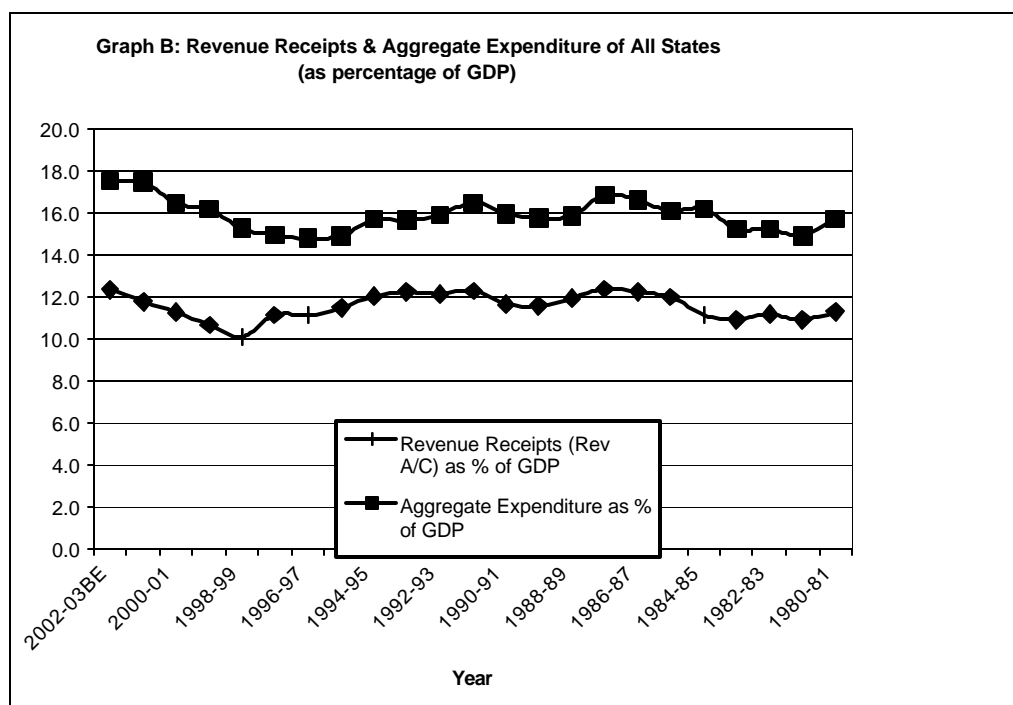
interest worked out by the Planning Commission (Graph A and Table 7) in respect of the states have hardly fallen in the last year of the ninth five-year plan. Secondly, a rising proportion of borrowing requirements will be met, as shown earlier, from the high cost small savings and state provident funds. Third, as a result of the rising interest burden, interest outgo in the state budgets has shot up to over 80 per cent of total debt servicing (Table 13).

It is interesting that the premises on which the stepping up of real rate of interest on government borrowings was effected, namely, that the increases in rates would constrain government borrowings and hence reduce fiscal deficit and that higher fiscal deficit would in turn induce a rise in interest rates, have not been borne out by the empirical results. Broadly, the research results suggest that high interest rates fuel “the accumulation of more debt through increase in interest payments and the consequent debt-deficit spiral” (Lekha S Chakraborty 2002). States’ fiscal statistics presented in this data base also bear a testimony to these research results.

#### *Competitive Politics Accentuating Structural Imbalances*

As referred to at the outset in this section, the widening disparity between the growth in revenues and expenditures of states has been a long-term

structural malady, which has been the source of the current acute fiscal imbalances amongst states. But, when we divide the period since the early 1980s based on some indicators of structural breaks (peaks and troughs in a crude form as depicted in Graph B), which correspond to the benchmark developments of 1987-88 and 1998-99 highlighted above, some interesting results emerge.



Broadly, as summarised in Table 14, the fiscal performance of states, given the hard budget constraints generally faced by them, could only have been considered as not-so-unsatisfactory until the year 1997-98. The rate of growth of their own total revenue (i.e., excluding shared taxes and grants) was sustained at 15.1 per cent per annum during 1987-88 to 1997-98, that is, in fact fractionally higher than that during the preceding period 1980-81 to 1987-88 (14.9 per cent per annum) – a theme which even Govinda Rao (1992, 2002) has repeatedly emphasized. While the states' own tax revenue experienced a marginal decline in its growth rate as between the two periods, non-tax revenue growth accelerated. Expenditure trends were by and large similar as between the two periods except for (i) a noticeable acceleration in



the growth rate of capital expenditure, (ii) some deceleration in development expenditure, and (iii) a corresponding acceleration in non-development expenditure.

**Table 14. Growth of Revenue and Expenditure of All States: 1980/81-2002/03**

*(Per cent per annum)*

	1980-81/- 1987/88	1987/88- 1997/98	1997/98- 2002/03	1980/81- 2002/03
(1)	(2)	(3)	(4)	(5)
<b>State Revenues</b>				
Total State Revenues excluding Shared Taxes and Grants	14.9	15.1	12.1	14.4
Shared Taxes	14.4	15.5	9.3	13.7
Total Central Grants	18.2	12.4	18.2	15.6
Central Loans	17.9	13.7	18.5	16.1
Total Resource Transfers (Gross)	16.5	13.6	14.6	14.7
States' Own Tax Revenue	16.6	15.5	12.9	15.3
States' Own Non-Tax Revenue	11.0	14.5	9.5	12.3
<b>State Expenditures</b>				
Aggregate Expenditure	14.9	14.4	13.6	14.4
Revenue Expenditure	17.3	15.3	13.8	15.6
Capital Expenditure	9.6	11.3	13.0	11.1
Developmental Expenditure	15.0	13.1	11.2	13.3
Non-Developmental Expenditure	17.6	18.4	17.7	18.0

Note: Growth rates represent averages of annual growth rates. Basic data are from the current data base.

What stands out in the overall fiscal performance of states has been the sudden deterioration that began after 1997-98, following the influence of 'competitive politics' playing an upper hand in the general governance of the country and in fiscal operations in particular. Such 'competitive politics' has cast adverse repercussions in three key ways on the state governments' budgets. First, with a view to attracting investment, there was competition amongst states to reduce sales and other tax rates without putting in place arrangements for checking tax evasions and avoidances and for mobilising larger resources for which tax potential seems to exist even at reduced tax rates. As a result, the growth of states' own tax revenues has suffered a significant setback, their annual growth declining from 15.5 per cent per

annum during the decade 1987-88 to 1997-98 to 12.9 per cent per annum during the period 1997-98 to 2002-03. It was for this reason that the Eleventh Finance Commission Report (2000) observed thus:

“On the states side, the dip in tax buoyancy occurred as revenue from sales tax, the principal component of their own tax sources, showed a declining growth trend owing to tax competition amongst the states to attract trade and industry” (p.100).

Second, states have conferred further concessions in tariffs on power supplies to farmers and undertook various other forms of liberal measures leading to a drastic reduction also in the growth of states' own non-tax revenues – from 14.5 per cent to 9.5 per cent per annum as between the above two periods (Table 14). As explained in a subsequent section, both the sources of non-tax revenue, namely, returns on government investments and recovery of user charges on public services, have suffered an added setback during this period. Finally, the same set of political compulsions have induced the state governments to adopt, for their employees, the pay and pension revisions recommended by the fifth pay commission for the central government employees. Again, as the Eleventh Finance Commission (2000) has noted, the impact of these salary and pension revisions in the case of states has been even more severe because, (a) the revisions were extended not only to employees of the government administration but also to those of aided institutions and local bodies; and (b) for certain categories of employees in some states, the pay-scales are higher than those of the central government employees. Pensions were said to have been the fastest growing item in state budgets, with the growth rates shooting up from 19.6 per cent per annum during 1990-95 to 26.6 per cent per annum during 1995-99 (Eleventh Finance Commission Report, p.85). These were done in years when there was drastic slowdown in revenue growth due to recessionary conditions in Indian industry. Growth of revenue receipts of states has decelerated from 17 per cent in 1997-98 to 2 per cent in 1998-99 and to 5 per cent in 1999-2000 (See Appendix Table 2).

### *Deepening of Structural Causes*

While noting that the immediate causes of ‘competitive politics’ and slowdown in revenue growth due to recession have contributed to the sudden deterioration in states’ fiscal balances after 1998-99, there is no doubt that some of the structural weaknesses, highlighted by the RBI (1999b) and further amplified by the Eleventh Finance Commission (2000), have got accentuated in the recent period, thus contributing to the severity of state level fiscal imbalances. First, there is the limited tax base of the states, which has been further narrowed by the rising proportion of service sector incomes in total GDP – a large proportion of which is generally outside the ambit of the tax base for the major indirect taxes even at the national level but more so for taxes under the states’ jurisdiction. Second, there has occurred in recent years tremendous pressure on the states to expand their expenditure commitments on agriculture, irrigation and other rural infrastructures, as also on social infrastructures, as part of their constitutional responsibilities. Third, there has always been a cap on the size of the market borrowings of the states. Lastly, deficiencies in the mechanism of federal transfers to the states have been responded to in an *ad hoc* manner from time to time. Segmentation of the flow of federal transfers – tax devolution of only a fraction of the divisible pool and statutory grants-in-aid for states in need of assistance, Planning Commission transfers as assistance for state plans, transfers to implement centrally-sponsored schemes under the central sector plan, and other discretionary transfers – has willy nilly resulted in not only some reduction in the growth of transfers but also some degree of inequity and *ad hocism* in such transfers. Despite attempts made by the Finance Commissions to expand the divisible pool, the rate of growth of shared taxes has drastically come down from 15.5 per cent per annum during the decade 1987-88 to 1997-98 to 9.3 per cent thereafter (Table 14). Gaps in such transfers have been to an extent replaced by different types of grants and loans, but (a) their overall size has been small; (b) substantial parts of loans like the loans from the small savings fund (SSF) have constituted a relatively high-cost source; and (c) there are said to be *ad hocism* and inequity in such transfers. Studies have shown that

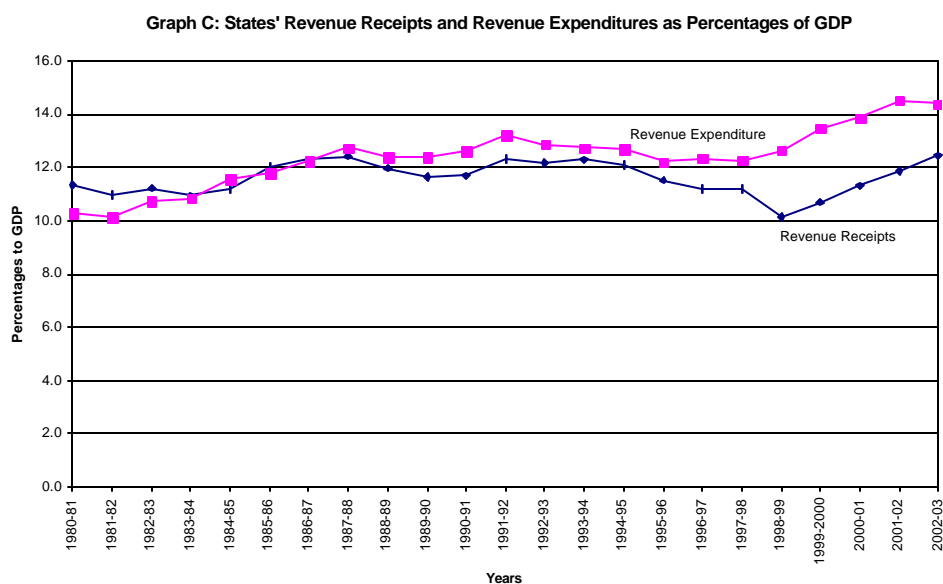
there can be the effect of political clout of states based on their 'economic and demographic size' or the relative importance of ruling party or coalition members, on such resource transfers [Govinda Rao and Singh 2001 quoted in Bagchi (2003)].

## V

## Trends in Tax Receipts

As indicated above, and as many earlier studies have brought out, fiscal imbalances of states have been sourced to slower growth of revenues than expenditures – a feature that has got accentuated in 1998-99 and thereafter. Graph C traces the disparity in the ratios of revenue receipts and revenue expenditures of states to GDP over the 23 years period 1980-81 to 2002-03. As may be seen therefrom, the excess of revenue expenditures over revenue receipts made a steep jump in 1998-99 and persisted at a high level thereafter. Growth and changes in the pattern of state expenditures are analysed in a subsequent section. This section is devoted to a review of states' tax receipts.

As shown in Appendix Table 3, there was a sharp dip in the states' total revenue from 11.2 per cent of GDP in 1997-98 to 10.1 per cent in 1998-99.



Source: Appendix Table 3 and 4 in this database

Apart from the general recessionary conditions operating in the economy during the period (growth in the index of industrial production had fallen from 6.7 per cent in 1997-98 to 4.1 per cent in 1998-99), that was the year when many state governments resorted to competitive slashing of sales tax duty rates so as to wean business away from their neighbours and to attract

investment. The surfacing of this competitive tax laxity has had the consequence of considerable revenue loss without commensurate gains in terms of increased private investments and associated economic gains (Kurian 1999 and Chaudhuri 2000).

It is significant that the year of deterioration in fiscal performance of states, namely, 1998-99, saw the relative dip in receipts under all revenue heads. This was so even under the states' own tax receipts which otherwise stood the ground throughout the 1990s (Appendix Table 3). States' total tax revenue, which generally stood around 8.0 per cent of GDP, fell to 7.4 per cent in 1998-99 but recovered gradually thereafter to 8.2 per cent in 2001-02 (RE) and to 8.8 per cent in 2002-03 (B E)<sup>9</sup>. A substantial part of the increase in recent years has taken place in the states' own taxes (from 5.1 per cent of GDP to 6.2 per cent), and amongst them, in taxes on commodities and services (from 4.5 per cent to 5.5 per cent), particularly in sales tax (from 3.1 per cent to 3.8 per cent).

As a result of the persistent decline in the tax revenue of the central government in relation to GDP, the share of states in central taxes has experienced a slow but steady fall (from 2.7 per cent of GDP in 1997-98 to 2.4 per cent in 2001-02). No doubt, there have been some compensating revenue grants from the centre, which as percentage of GDP have edged up from 1.4 per cent in 1998-99 to 2.2 per cent in the latest two years. But, to an extent, these grants have a political story associated with them resulting in charges of unequal distribution; at any rate, as explained in a subsequent section, the relatively poorer states have received a relatively lower proportion of federal transfers in the form of grants.

And yet another source of states' revenue to experience a relative fall rather noticeably is the states' own non-tax revenue; it was ruling at around 2 per cent of GDP between 1980-81 to 1987-89; it gradually fell thereafter to 1.6 per cent in 1990-91 and again edged up and ruled around 2.0 per cent; until 1995-96 thereafter it has steadily declined to around 1.5 per cent (Appendix Table 3). Even this decline hides to an extent, the more serious erosion in the recovery of user charges on social and economic services and the poor return on government investments. This category of non-tax

revenues includes some special categories like interest receipts (which have a natural tendency to grow in a regime of generally high interest rates) and state lotteries which some of the state governments have resorted to. But for these special receipts, the collection of non-tax revenues would have been still lower. Also, the increases in gross receipts under these two heads appear notional, for there are outgoes on account of interest and lotteries and their net receipts are comparatively negligible.

### *Causes of Sluggish Growth in Tax Revenues*

As brought out in Table 15, all major state taxes have suffered a setback as per all the three measures of performance: revenue – GDP ratios, average annual growth rates, and revenue buoyancy – and this has happened particularly in the latest period since 1998-99 (or in the 1990s as a whole, in revenue buoyancy).

A major structural problem faced by the states in tax revenues, has been the extremely narrow tax base, with about 88 per cent of the total tax revenue being obtained from indirect taxes – taxes on commodities and services, whereas in the case of the central government, such indirect taxes constitute about 62 per cent of its gross tax revenue; this explains the vast differences in tax base that exist between the two layers of the federal system. On the face of it, taxes on land and agricultural income ought to be considered as having a large tax base, but unduly low revenue collected from land revenue and the general neglect of taxation on agricultural incomes, have been debated *ad nauseum*. It has been argued that “from the viewpoint of horizontal equity and revenue productivity, levying a tax on agricultural incomes is necessary” (Govinda Rao 2003). However, this contention ignores very many practical, administrative and inter-sectoral equity, let alone socio-political, considerations which weigh against the possibility of mobilising any sizeable amount of revenue from any agricultural income tax. Foremost objection arises from the fact that in the non-farm sector, the exemption level for income taxes has been considerably liberalised, and from the viewpoint of inter-sectoral equity, if the same exemption limit in terms of net taxable income, has to be adhered to, and if the system of separate returns are to be

**Table 15: Performance Indicators for All States under Individual Revenue Heads**

	Revenue-GDP Ratio (Per cent)				Growth Rate (Per cent per annum)				Buoyancy	
	1998-99 2001/02	1993/94 - 1997/98	1990/91 - 1992/93	1980-81 - 1982/83	1998/99 - 2001/02	1993/94 - 1997/98	1990/91 - 1992/93	1980-81 - 1990/91	1990/91 - 2000/01	1980-81 - 1990/91
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total Revenue (Revenue A/C)	11.00	11.60	12.10	11.66	12.40	13.30	17.10	15.10	0.89	1.05
A. Revenue from States' Taxes	5.50	5.40	5.40	4.86	13.20	15.30	14.70	16.50	0.99	1.10
(a) Agricultural Income tax	0.01	0.01	0.03	0.02	-3.30	17.70	-21.50	25.20	-0.05	0.95
(b) Stamps and registration fees	0.46	0.47	0.39	0.31	13.10	19.70	18.90	17.50	1.12	1.19
(c) Sales tax	3.31	3.18	3.15	2.85	13.10	16.10	15.00	16.40	1.02	1.09
(d) State excise duties	0.77	0.74	0.84	0.66	12.40	12.80	14.30	19.50	0.89	1.20
(e) Taxes on Transport*	0.44	0.45	0.46	0.26	14.30	14.60	15.00	14.50	0.90	1.00
B. Share in Central Taxes	2.34	2.54	2.61	2.53	8.40	14.50	20.20	14.30	0.92	1.03
C. Grants from the Centre	1.74	1.90	2.31	1.74	21.10	6.70	18.50	18.10	0.63	1.17
D. States' Own Non-tax Revenue	1.45	1.84	1.76	2.02	7.20	14.50	19.50	11.10	0.84	0.86
E. Gross Devolution of Resources	6.58	6.24	6.99	6.39	15.50	13.20	12.20	16.00	0.90	1.10

\* Taxes on transport constitute both taxes on vehicles and taxes on goods and passengers.

Note: (i) Gross devolution of resources constitutes shared tax, grants and loans. Total loans are inclusive of special securities issued to NSSF.

Source: Basic data are from Appendix Tables 3 and 10.

filed for independent earners in a family, the number of farmers attracting such a tax net would be indeed so small in different regions of the country that it would be administratively inconvenient to collect such taxes. It would be extremely difficult to identify individual assesseees earning, say Rupees one lakh or so of net taxable income each per year amongst farmers; their number if at all would be too meagre and scattered in nooks and corners of the states country that administratively it would be very cumbersome to collect taxes from such assesseees. Also, as Prof. D.R. Gadgil used to argue, in a society in



which development is blatantly urban-oriented, the state would find it extremely difficult to convince the farming community of the genuineness of the case for imposing a tax on agricultural incomes, when health and educational facilities and physical infrastructures remain weak in rural areas, and what is more, indisputably unequal as compared with urban areas (Gadgil 1965)<sup>10</sup>. This is borne out of an important development, which is that while the central government has no jurisdiction over the taxation on agricultural incomes, the central income-tax law has compelled the assesses having both non-farm and farm incomes, to declare the size of their incomes from farm sources so that at least appropriate tax brackets could be applied to them, but it is said that the states have not been able to levy the tax on even such farm incomes declared in the central income tax returns. Apparently, even the proposal to assign the tax to the rural local governments (Rajaraman and Bhende 1998) has not found favour with the states (Govinda Rao 2003).

Against the above background, it is not surprising that taxes on land and agricultural income have shown decreasing buoyancy. Even within the taxes on agricultural income and property at present collected by the states as a group, over 70 per cent accrues from stamps and registration fees, which is also akin to an indirect tax and the bulk of which is ascribable to urban transactions and instruments (Appendix Table 3). Next to sales tax and state excise duties, it is the levy on court affidavits and on registration of transfer of immovable property, which stands as an important source of revenue for the states. It is said that levying of this tax at a high and differentiated rates has led to widespread evasion of the tax by undervaluing the value of the property transacted (Govinda Rao 2003). In fact, the problem is said to be much deeper than this, for there is the vicious circle of under-declaration of property values in the beginning for payment purposes in the form of 'black' and 'white' parts, which in turn originates in under-declaration of incomes by contractors, other property dealers and by non-salary income earners generally. It is true that some of the state governments have sought to establish benchmark values for different groups of properties classified on the basis of the factors influencing their values such as location, the nature of construction and the reported market values, but this does not seem to have

made any significant impact on the growth of revenue *pari passu* with the growth of transactions and reported values of urban properties. There is undoubtedly widespread evasion and avoidance of the fees for the registration of immovable property.

Sales tax, which is the major revenue earner for the states with over 60 per cent of revenue accruing from it, faces a complex set of issues. It should be said at the outset that states' revenue mobilisation through this tax has not been as discouraging as it is made out. Sales tax revenue as percentage of GDP has shown a gentle rise, unlike other heads of revenue; it has increased from 2.7 per cent in 1980-81 to 3.1 per cent in 1990-91 and further to 3.2 per cent in 1997-98 and to 3.8 per cent in 2002-03 (BE). As the RBI (2003) in its review of state finances for 2002-03 has pointed out, the growth rate in sales tax has averaged 15.4 per cent per annum during the 1990s which was higher than that of the Union excise duties (10.8 per cent); this trend has continued even in the current decade with the sales tax revenue growth placed at 13.3 per cent per annum against that of Union excise at 9.7 per cent during 2000-01/2001-02. Even so, a common theme articulated by commentators (Govinda Rao 2002; the Eleventh Finance Commission 2000) has been that sales tax, which is the most important constituent item under states' own tax receipts, has not been fully exploited by the states as a source of revenue. The tax competition amongst states has hurt the revenue productivity of sales tax. Apart from competition amongst bigger states, low rates of sales taxes in the Union territories adds to this unhealthy competition. As the Eleventh Finance Commission (2000) has noted, it is encouraging to note that the states have joined together at last to organise their tax system by coordinating and introducing floor rates of tax and easing out existing concessions and tax holidays (see also Chaudhuri 2000 and RBI 2003b, p.IV-7).

Be that as it may, it must be recognised that the system of sales taxation at the states' level has faced some serious structural problems. First, the absence of constitutional provisions for the states to extend the sales tax base to the services sector is inhibiting its buoyancy. The services sector is by far the fastest growing sector in India (EPWRF 2002); it is said that over 70 per cent of the growth of the national economy since the mid-1990s has been in

this sector (Acharya 2001). As the states are allowed to levy taxes on only physical goods, the production and consumption of services remains outside the tax net (Govinda Rao 2002). Govinda Rao (2002) has also pointed at another important factor responsible for rendering the sales tax base narrow; these are wide-ranging and large-scale exemptions and generous schemes of fiscal incentives, the efficacy of which in promoting industrialisation is limited, but in curtailing tax buoyancy it is significant. Above all, these exemptions and incentives have provided a conduit for large-scale evasion and avoidance of taxes, which otherwise also exist on a rampant scale.

Tightening of the tax administration, its modernisation, plugging of loopholes and expanding the tax base by facilitating the inclusion of services in the states' tax net, are some of the obvious measures that stand out as crucial for improving state finances. In this respect, the constitutional amendment proposed in the Union budget for 2003-04 to grant the central government to levy tax on services and to give sufficient powers to both the central and state governments to collect the proceeds, will go a long way in revenue augmentation; the *Interim Budget* for 2004-05 also made a mention of the amendment to the Constitution already in progress [GoI (2004a), February].

## VI

### **Trends in States' Own Non-Tax Receipts**

The most logical step, both for the central and state governments, in the current stage of development would have been to reduce the rates of taxation which were per force kept high for financing development in its initial phases, and to rely more on (i) appropriate application of user charges on public services rendered, and (ii) extract reasonable returns on the stock of investments. On both the latter counts, the performance has been abysmal.

As detailed in Appendix Table 3, the states' own non-tax revenue had always remained less than one-fourth of their own tax revenue, that is, at about 1.6 to 1.8 per cent of GDP in the early 1990s as compared with 7.8 per cent to 8.0 per cent of GDP in the form of tax revenue. A queer development had been that this ratio of non-tax revenue to GDP improved after some of the state governments began introducing state government lotteries during 1993-94/1994-95; thereafter for a while the ratio improved to over 2 per cent of GDP. This improvement, shown only on the revenue side, is very much artificial because there is a substantial outgo on account of lotteries' prize money offered by the concerned states, thus producing puny net revenue for the states as shown in Table 37 subsequently. As shown therein, for all states together, gross revenue receipts under state lotteries were Rs 2,699.7 crore and Rs 3,896.9 crore during 2000-01 and 2001-02, respectively, but net revenues under the head were (-) Rs 71.4 crore and Rs 204.8 crore in the respective years because of large outgo as payment of prize money and probably agency costs on account of the lotteries. Be that as it may, simultaneously there has occurred slowdown in the rate of growth of other non-tax receipts, particularly revenues earned from economic and social services; the latter has receded from 0.9 per cent of GDP in 1994-95 to 0.6 per cent by 1998-99; it has remained stuck at that ratio since then. It is as a result of this that the overall trends in non-tax revenues have suffered a setback after the latter half of the 1990s.

### *PSUs – A Drag on State Finances*

Even the above meagre receipts under non-tax revenues hide the potential losses under (a) returns on state government investments, and (b) recovery of cost of public services. As brought out by the Eleventh Finance Commission (2000), “poor financial performance of public sector enterprises has been the most debilitating drag on the public finances of our country” (p.11). In the case of states, nearly Rs 75,000 crore had been invested in statutory corporations and nearly Rs 42,000 crore in government companies, and on these investments, the rate of return generated has been nearly zero. Alternatively, as on March 31, 2001, there were 834 state-level PSUs, and of them, 185 enterprises were non-working and 358 were loss-making. The Eleventh Finance Commission revealed that the state PSUs were heavily in arrears in finalising their accounts and hence it was difficult to obtain any firm figure of their rates of return, but the available information suggested that the overall rate of return on state-level PSUs ‘was nearly zero’ (p.11).

Amongst the state PSUs, almost 85 per cent of investment is in electricity utilities. Studies made in the Planning Commission suggest that the financial performance of the state electricity boards (SEBs) has been a major cause of drain on state finances. Far from generating the 3 per cent rate of return on SEBs’ net fixed assets in service at the beginning of a year as stipulated under Section 59 of the Electricity (Supply) Act, 1948 (a provision which had become operative from the accounting year 1985-86, with the return being measured after providing for interest and depreciation charges), the rate of return in reality has not only remained negative but has steadily deteriorated over the 1990s. With the SEBs’ value of fixed assets at Rs 68,000 crore, they should have contributed Rs 2,040 crore (Govinda Rao 2003) but in actual practice, they suffered a commercial loss at a peak level of Rs 25,395 crore in 2000-01, which worked out to a negative rate of return of (-)41.8 per cent; this negative rate of return was about (-)12 per cent in the early 1990s, which speaks of the extent of deterioration that has taken place in the power sector finances. Apart from the average cost of power exceeding by over 40 per cent due to inefficiencies in the SEBs’ operations, irrational pricing policies, and

transmission and distribution losses including theft of power, which is said to have been endemic, have been a bane of the power sector. Partly because of these reasons and partly independent of them because of socio-political reasons, gross subsidy involved in the sale of electricity to farmers and domestic consumers has galloped particularly since 1997-98 when competitive political strains began to develop. Such subsidy amount was Rs 19,862 crore in 1996-97 and it shot up to Rs 34,042 crore in 2000-01 and to Rs 34,360 crore in 2001-02. Interestingly, even the surplus generated by power sale to industrial and commercial sectors has drastically come down during this period, thus resulting in the uncovered subsidy amount shooting up from Rs 6,014 crore in 1996-97 to Rs 22,172 crore in 2000-01 and to Rs 22,209 crore in 2001-02 (Table 16).

State road transport corporations/undertakings (SRTUs) constitute the second largest enterprises of the states and they also serve as a drag on the state budgets. As a group, these SRTUs suffer negative returns on their fixed capital partly because they are required to render social obligations of serving transport needs of non-viable routes; very often they make do with moderate fares and do not raise fares *pari passu* with the rise in costs. Unlike in the case of the power sector, there is no subvention provided by the state governments for the social obligations of SRTUs. The Eleventh Finance Commission (2000) revealed that during 1997-98, the losses of all the SRTCs taken together were reported to be Rs 1,282 crore, “reflecting organisational inefficiencies, on the one hand and the uncompensated burden of social obligations on the other. While there has been some improvement in their physical performance of late, the loss per bus has increased from Rs 425 in 1997-98 to Rs 565 in 1998-99. In several states, the SRTUs are in extremely bad shape, with the bulk of their fleet of buses off the road and employees going without pay for years”. Earlier, in a comprehensive study by the Planning Commission (September 1995), it was brought out how despite a steady improvement in the overall indices of physical performance, viz., vehicle productivity, bus-staff ratio, staff productivity and fuel efficiency, the financial position of 46 SRTUs had not shown any improvement; the net loss per bus was estimated at Rs 44,000 in 1994-95 as against Rs 29,000 in

Table 16. Financial Performance of the States' Power Sector

(Rupees Crore)

	1991-92	1992-93	1993-94	1994-95 RE	1995-96	1996-97	1997-98	1998-99	1999-2000 P	2000-01	2001-02 P	2002-03 RE	2003-04 A.P
	Pre-Actual												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>A Gross subsidy involved</b>													
<b>(i) On account of sale of electricity to</b>													
(a) Agriculture	5938	7205	8888	10113	13794	15628	19090.7	22536.9	24178	24074	24013	24759	23936
(b) Domestic	1310	1919	2420	2963	3158	4234	5166.4	7270.1	9174	9968	10347	8383	8112
(c) Inter-State Sales	201	226	138	232	330	285	258.2	538.4	462	386	227	142	382
<b>Total</b>	7449	9350	11446	13308	17282	20147	24515.3	30345.4	33814	34428	34587	33283	32429
<b>(ii) Subventions Received from State Govts.</b>	2045	1911	2068	1831	7229	6284	7213.4	7851.9	10938	8820	8680	10762	8626
<b>(iii) Net Subsidy</b>	5404	7439	9378	11477	10053	13863	17301.9	22493.6	22876	25607	25907	22521	23803
<b>(iv) Surplus Generated by sale to other sectors</b>	2173	3312	3502	5308	6660	7849	9058.8	6876.8	4242	3435	3698	4908	8065
<b>(v) Uncovered Subsidy</b>	3231	4127	5876	6169	3393	6014	8243.1	15616.7	18634	22172	22209	17613	15738
<b>B Commercial Losses</b>													
(i) Commercial Losses (Excluding Subsidy)@	4117	4358	4995	6332	8324	9453	11815.7	18081.3	24920	25395	24063	24614	21260
(ii) Commercial Losses (Including Subsidy)										16575	15383	13851	12634
<b>C Rate of Return (ROR %) #</b>	-12.7	-11.8	-12.2	-13.5	-15.1	-17.2	-19.4	-27.5	-41.2	-41.8	-32.8	-35.4	-28.4
<b>D Revenue Mobilisation</b>													
<b>Additional Revenue Mobilisation from achieving</b>													
<b>(a) 3% ROR</b>	4959	5462	6221	7737	9980	11106	13646.5	19987.1	26595	27217	26266	26699	23506
<b>(b) From introducing 50 paise per unit from Agriculture/Irrigation</b>	2176	2159	2223	2017	2677	2417	2764.8	2734.1	2430	1638	1078	1002	764

@ Commercial losses are different from uncovered subsidy because they include financial results of other activities undertaken by the SEBs.

# For losses without subsidy, AP: Annual Plan Projection, P: Provisional, R.E.: Revised Estimates

Notes : (i) The information relating to the subsidy for Agriculture, Domestic and Inter-State sales for the years 2001-02, 2002-03 and 2003-04 in respect of Orissa and Delhi is not available, as the distribution is entrusted to the Private Company of Delhi only.

(ii) Information in case of Andhra Pradesh, Haryana, Rajasthan, Uttar Pradesh and Karnataka states is relating to transmission and distribution companies set up after the reforms.

(iii) The resources discussion in respect of Andhra Pradesh is yet to be held and hence the estimates used are tentative figures which may change after the discussion.

(iv) The estimates for net fixed assets of the utilities in respect of Jharkhand and Uttaranchal have not been furnished and hence the ROR calculated for all the SEBs may not reflect the current picture.

Source: As per studies made in the Planning Commission and data presented in Government of India (2003): *Economic Survey 2002-03*, February, and earlier issues.

1984-85. The SRTU finances have shown further steady deterioration over the years, which is evident from the following assessment made on the financial health of SRTUs in Planning Commission (2000): *Mid-Term Appraisal of Ninth Five year Plan (1997-2002)*:

“The financial performance of 48 SRTUs whose resources are assessed in the Planning Commission continued to be unsatisfactory. Their losses are increasing year after year. In the beginning of the Ninth Plan, they recorded a net loss Rs 770 crore which increased to Rs 1,196.08 crore in 1997-98 and Rs 1,385.79 crore in 1998-99 and Rs 1,576.60 crore in 1999-2000 (LE).

“Main reasons for the loss are uneconomic fare, delay in revision of fares, concessional travel, operations on uneconomic routes, impact of pay revisions and higher bus-staff ratio. There is urgent need to improve productivity of SRTUs through measures like replacement of overaged buses, improvement in the productivity of operational staff and improved management practices. The States should also allow timely increase in fares and bring down bus-staff ratio and reimbursement of concessions” (p.377).

The Planning Commission has been making critical reviews of the SRTUs at the time of finalising the state Annual Plans. As a result of the pressures thus brought to bear on the SRTUs, there have been some attempts made by them to obtain additional resource mobilisation through passenger fare revisions. However, as against the target of Rs 10,190 crore to be so mobilised during the ninth five-year plan (1997-2002), the states have mobilised Rs 3,939 crore in the first three years, thus leaving a gap of as much as Rs 6,251 crore to be achieved in two years 2000-01 and 2001-02 (Table 17). Also, this concerns the total contribution of resources to the plan; the share of internal resources in this respect appears to be negative.

The situation is said to be similar with other state enterprises as well; the accountant generals' reports in many of the states point out that there are a number of state level public enterprises with accumulated losses amounting to several times the value of their fixed assets (Govinda Rao 2002).



**Table: 17. Contribution to Plan Financing by State Road Transport Undertakings***(Rupees, Crore)*

Plan Period	Contribution to the Ninth Plan	Of which, ARM
<b>I 9<sup>th</sup> Plan (Target)</b>	<b>3026.42</b>	<b>10189.79</b>
1. 1997-98 (Actuals)	(-) 808.92	789.60
2. 1998-99 (LE)	(-) 1099.85	1464.10
3. 1999-2000 (Estimate)	(-) 1188.65	1684.89
<b>II Total</b>	<b>(-) 3097.42</b>	<b>3938.59</b>
<b>III Gap in nominal terms to be covered in 2000-2001 and 2001-2002</b>	<b>6123.84</b>	<b>6251.20</b>

Source: Planning Commission (2000): *Mid-Term Appraisal of Ninth Five Year Plan (1997-2002)*, p.389

There is further evidence from the *Mid-Term Appraisal of Ninth Five Year Plan (1997-2002)* and the final tenth five-year plan blue-print suggesting that internal resources of other state-level public enterprises during the ninth five-year plan period have been negative, as the extracts of data presented in Tables 18 and 19 reveal. Based on these data, the Tenth Five-Year Plan (Volume 1) argues that,

“Contribution of the resources of State public sector enterprises (SPSEs) was realised at 94.7 per cent of the projected level. The realization however could have significantly exceeded 100 per cent had it not been for the deterioration of IR (internal resources). The IR of SPSEs, which were projected to contribute 4.1 per cent of plan resources, realized a contribution of negative 11.8 per cent. The deterioration of almost 16 percentage points in IR was largely funded by an increase in the contribution of extra-budgetary resources (EBR) of PSEs. The contribution of EBR to plan resources, which was projected at 10.9 per cent, realised a contribution of 29.2 per cent, an increase of almost 19 percentage points.

“The deterioration in IR brings into focus the poor performance of State Electricity Boards (SEBs), whose current costs have increasingly failed to be covered by current revenues. Unproductive expenditure on administration and establishment has grown rapidly without

commensurate increase in user charges. Such events accentuate the importance of power sector reforms, which should enable SEBs to earn at least a minimum rate of 3 per cent on their assets.

“The trebling of the contribution of EBR to plan resources vis-à-vis the Ninth Plan projections, despite a massive deterioration of IR implies an imprudent use of guarantees, which states issues for SPSEs to raise borrowings. The contingent liability embodied in the issue of guarantees is most likely to fall on state budgets if SPSEs do not improve the mobilisation of internal resources. In such an event, the fiscal balance of states’ finances can come under severe strain” (Planning Commission (2002b): Tenth Five Year Plan (2002-07) Volume I, p.81)

The above findings on state utility enterprises (electricity and State Road Transport Corporations) and on other PSUs have been confirmed by the latest Planning Commission Study Team on Reforms in State PSUs (Chairman: Dr. N. J. Kurian).

**Table 18: Contribution of State-Level Public Enterprises for the Ninth Five Year Plan**

(Rupees, Crore)

Item	Total (25 States)			
	Projections Ninth Plan	Realisation: 1997- 98 (Actuals) to 1999-2000 (LE)	Percentage Realisation during first three years of the 9 <sup>th</sup> Plan	Percentage Realisation during first three years of 8 <sup>th</sup> plan (1992-97)
(1)	(2)	(3)	(4)	(5)
<b>A. STATES’ OWN RESOURCES</b> (including others)	<b>185,889.29</b>	<b>81,447.02</b>	<b>43.81</b>	<b>46.64</b>
<b>1. Balance from Current Revenues</b>	<b>-15,389.86</b>	<b>-64,633.33</b>	<b>-419.97</b>	<b>-39.06</b>
- Of which ARM	(29,610.98)	(8,906.33)	(30.08)	
<b>2. Contribution of Public enterprises</b>	<b>1353.18</b>	<b>-17,398.53</b>	<b>-1285.75</b>	<b>24.34</b>
(a) State Electricity Board	-1,024.02	-16,810.10	-1641.58	17.07
- Of which ARM	(38,345.85)	(2,704.78)	(7.05)	
(b) State Road Transport Corporation	326.41	-1,902.92	-582.98	-117.33
- Of which ARM	(5,905.85)	(936.56)	(15.86)	
(c) Others (Specify)	2,050.79	1,314.49	64.10	458.11
- Of which ARM	(0.00)	(0.00)		

ARM = Additional Resource Mobilisation

LE = Likely Estimates

Note: Other items from the original source have not been reproduced here.

Figures within brackets indicate the ARM already included in the respective items.

Source: Planning Commission (2000): *Mid-Term Appraisal of Ninth Five Year Plan*, p.52.

**Table 19: Ninth Plan Resources of States and UTs**

(Rupees, crore at 1996-97 prices)					
Sources of Funding	Projection		Realisation		Per cent Realisation
1.Balance from Current Revenue	1372	(0.4)	106962	-(35.8)	-7896.1
2.Resources from Public Sector Enterprises	55030	(15.0)	52107	(17.4)	94.7
2.1 Internal Resources	14890	(4.1)	-35416	-(11.8)	-337.9
2.2 Extra-budgetary Resources	40140	(10.9)	87523	(29.2)	218.0
3.Borrowing Including net MCR	143419	(38.6)	215592	(72.1)	150.3
<b>4.States' Own Resources (1 to 3)</b>	<b>199821</b>	<b>(54.0)</b>	<b>160737</b>	<b>(53.7)</b>	<b>80.4</b>
5.Central Assistance	170018	(46.0)	138394	(46.3)	81.4
<b>6. Aggregate Plan Resources (4+%)</b>	<b>369839</b>	<b>(100.0)</b>	<b>299131</b>	<b>(100.0)</b>	<b>80.9</b>
Note: Figures in parentheses are percentage of aggregate plan resources. Source: Planning Commission (2002b), <i>Tenth Five Year Plan (2002-07)</i> , Volume 1, p.80.					

*Final Report of the Study Group on Reforms in State Public Sector Undertakings*

This Study Group, appointed by the Planning Commission under the Chairmanship of Dr. N. J. Kurian, had the central purpose of building a data base on certain crucial parameters of state PSUs, assessing the trends in their financial health and also studying reforms in the undertakings.

The study has revealed the financial stresses and strains of state PSUs in the years spanning from 1990-91 to 1998-99. It has gathered information in respect of 747 public sector undertakings and corporations from 24 states and the Union territories of Delhi and Pondicherry. For the purpose of analysis, the study has classified the PSUs into six categories: manufacturing, trading and services, financial, promotional, welfare and utility services. Key indicators of the performance of the 747 PSUs for nine years from 1990-91 to 1998-99, including their key performance ratios, are presented in Table 20. The broad conclusions of the Study Group Report are presented below:

- The State PSUs have been divided into six categories viz., manufacturing, trading & services, financial, promotional, welfare and utility enterprises. It may be noted that the state PSUs, comprised 323 manufacturing, 65 trading & services, 53 financial, 168 promotional, 48 welfare and 86 utility enterprises. This makes it clear that about 43

per cent of the State PSUs have been set up to promote the entrepreneurial role of the State to fill in the void arising out of absence of private sector initiatives. Further about 9 per cent of the State PSUs are undertaking the trading operations. About 7 per cent of the enterprises are engaged in financial operations. The promotional and welfare enterprises, numbering 216 constituted about 29 per cent of the total enterprises indicating thereby that the State PSUs have been largely expected to play the role of a catalyst in accelerating the pace of economic development. In other words, the evaluation of the performance needs to be judged not only by profit making yardsticks but also in terms of the fulfilment of non-financial goals, if any, laid down for them.

- Total investment in state PSUs increased at a compound annual rate of growth (CARG) of 12.3 per cent during the 1990s, from Rs 77,760 crore in 1990-91 to Rs 197,105 crore in 1998-99. The net worth increased from Rs 14,564 crore in 1990-91 to Rs 53,579 crore in 1998-99 (CARG of 17.7 per cent). However, net worth was about Rs 1,49,727 crore short of capital employed during 1998-99 indicating a tremendous erosion of the capital base over the period. The total revenue earned was only around 55 per cent of the capital employed and about 57 per cent of total investment.
- The cash profits/contributions (sales *minus* direct costs) declined from about 20 per cent of the total revenue in 1990-91 to 16.6 per cent in 1998-99 as against the warranted norm of 40 per cent. The gross margin as a percentage of sales declined from 13 per cent in 1990-91 to 11.2 per cent in 1998-99 as against the stipulated norm of 30 per cent. The percentage of profit before interest and taxes to total revenue declined from 10.2 in 1990-91 to 6.6 in 1998-99 against the popular norm of 20 per cent.
- The net profits were in the negative throughout the period of the study excepting for 1994-95 and 1995-96. Dividends as a percentage of equity were miniscule at 0.6 per cent in 1998-99 (For details; see

Table 20). The prime lending rate (of banks) during this period was 13.5 per cent implying heavy implicit subsidies to the State PSUs.

- The utility enterprises were major loss makers. On the other hand, enterprises in sectors such as financial, trading and services and welfare enterprises (excepting for 1990-91) earned profits all through. Promotional enterprises have shown mixed performance. The manufacturing and utility (excepting for 1994-95) categories of enterprises incurred losses consistently. These findings contradict the general perception that all State PSUs are in losses. Further, it goes against the belief that welfare and promotional State PSUs are necessarily loss-making propositions.
- About 80 per cent of the total investment in State PSUs in 1998-99 was shared by nine states, namely, Andhra Pradesh, Delhi, Gujarat, Karnataka, Kerala, Maharashtra, Tamil Nadu, Uttar Pradesh & West Bengal, Delhi topped the table followed by Andhra Pradesh, Maharashtra and Uttar Pradesh.
- Over 90 per cent of the accumulated losses were incurred by 12 states: Andhra Pradesh, Assam, Delhi, Gujarat, Karnataka, Kerala, Maharashtra, Orissa, Punjab, Tamil Nadu, Uttar Pradesh & West Bengal. Delhi and West Bengal were the loss leaders with Assam, Uttar Pradesh, Kerala and Tamil Nadu as their followers (Data on state-wise profiles of state PSUs are presented in a subsequent section of the present study).
- Capital employed by the State PSUs was only marginally higher than the total investment during the period of the study indicating lack of organic growth of these enterprises.
- Against the generally accepted norm of about 20 per cent of revenue earned, profits before interest and taxes for the State PSUs ranged from a high of 12.11 per cent in 1994-95 to 6.64 per cent in 1998-99. None of the States earned the benchmark profit before interest and taxes.

Table:20: Profile of 747 State Public Sector Undertakings (PSUs)

(Rupees, crore)

I. All India : All States Aggregates																		
Year	State Equity	Other Equity	Total Equity	State Debt	Other Debt	Total Debt	Total Investment	Surpluses & Reserves	Accumulated losses	Net Worth	Capital Employed	Total Revenue Earned	Direct Expense	Contribution	Gross Margin	Profit Before Int. & Taxes	Net Profit	Dividend
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1990-91	11145.67	3607.03	14752.69	33027.28	29980.07	63007.35	77760.02	9263.39	11295.76	14563.66	73304.47	36111.59	28882.73	7228.86	4694.19	3698.67	-938.44	97.36
1991-92	15600.04	5749.57	21349.60	35885.99	33780.10	69666.10	91015.70	11010.96	12855.46	17079.30	83276.45	42984.97	33961.82	9023.15	6284.44	4127.57	-630.80	60.95
1992-93	17729.86	6723.85	24453.72	39781.58	38474.39	78255.94	102709.64	13058.36	14541.27	21844.67	94320.12	49946.94	39847.24	10099.70	7012.48	5369.16	-311.95	125.91
1993-94	20704.45	6493.59	27198.06	41694.38	42902.73	84597.12	111795.17	14570.65	15901.48	26345.31	107152.40	58034.50	46301.27	11733.23	8371.35	6772.24	-339.14	129.28
1994-95	24322.74	5801.74	30124.50	43114.71	49940.23	93054.95	123179.46	17052.42	17699.36	31834.04	120018.11	67269.94	52194.78	15075.16	10846.88	8144.00	441.02	145.98
1995-96	28473.10	7236.21	35709.39	46810.51	53824.75	100635.24	136344.62	21354.94	20208.34	38814.56	134904.42	78207.97	60831.87	17376.10	11796.91	8648.16	154.99	140.38
1996-97	36159.14	7694.99	43854.10	51981.90	56150.77	108132.65	151986.77	26045.56	22218.48	41338.77	150292.06	89369.50	72886.65	16482.85	11832.67	7696.41	-1764.02	181.75
1997-98	40613.69	7331.46	47945.17	56841.96	66001.66	122843.62	170788.60	32410.13	25104.63	48493.25	171211.27	103515.99	83648.80	19867.19	14148.36	9730.62	-1846.55	140.29
1998-99	45982.20	6425.19	52407.41	58467.38	86230.7	144698.06	197105.47	34471.86	31167.29	53579.31	203306.42	111556.87	93036.1	18520.77	12544.10	7406.91	-3376.93	305.12
CARG	19.38	7.48	17.17	7.4	14.12	10.95	12.33	17.85	13.53	17.68	13.60	15.14	15.74	12.48	13.07	9.07	-17.36	15.35

II. Key Ratios																
Year	State Equity to Total Equity	State Debt to Total Debt	Total Debt to Total Equity	PBIT as Per cent of Sales	Net Profit as Per cent of Sales	Accumulated losses as Per cent of Capital	Net worth as Per cent of Investment	Sale as Per cent of Investment	Contribution as Per cent of Sales	Gross Margin as Per cent of Sales	Net Profit as Per cent of Total Equity	Sales as Per cent of Capital Employed	Surplus and Reserves as Per cent of Capital Employed	Accumulated Losses as Per cent of Net Worth	PBIT as Per cent of Capital Employed	Net Profit as Per cent of Capital Employed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1990-91	0.76	0.52	4.27	10.24	-2.60	15.41	18.73	46.44	20.02	13.00	-6.36	49.26	12.64	77.56	5.05	-1.28
1991-92	0.73	0.52	3.26	9.60	-1.47	15.44	18.77	47.23	20.99	14.62	-2.95	51.62	13.22	75.27	4.96	-0.76
1992-93	0.73	0.51	3.20	10.75	-0.62	15.42	21.27	48.63	20.22	14.04	-1.28	52.95	13.84	66.57	5.69	-0.33
1993-94	0.76	0.49	3.11	11.67	-0.58	14.84	23.57	51.91	20.22	14.42	-1.25	54.16	13.60	60.36	6.32	-0.32
1994-95	0.81	0.46	3.09	12.11	0.66	14.75	25.84	54.61	22.41	16.12	1.46	56.05	14.21	55.60	6.79	0.37
1995-96	0.80	0.47	2.82	11.06	0.20	14.98	28.47	57.36	22.22	15.08	0.43	57.97	15.83	52.06	6.41	0.11
1996-97	0.82	0.48	2.47	8.61	-1.97	14.78	27.20	58.80	18.44	13.24	-4.02	59.46	17.33	53.75	5.12	-1.17
1997-98	0.85	0.46	2.56	9.40	-1.78	14.66	28.39	60.61	19.19	13.67	-3.85	60.46	18.93	51.77	5.68	-1.08
1998-99	0.88	0.40	2.76	6.64	-3.03	15.33	27.18	56.80	16.60	11.24	-6.44	54.87	16.96	58.17	3.64	-1.66

Note: CARG = Compound annual rate of growth

Source: Planning Commission (2002): *Final Report of Study Group on Reforms in State Public Sector Undertakings*, Volume 1, August

- Net profits should at least be equivalent to prime lending rate or 10 per cent of the revenue earned. However, the net profits for all the States taken together for the various years of the study excepting 1994-95 and 1995-96 were negative. Net profits for all the States taken together have averaged around (-)1.2 per cent of the total revenue earned over the study period (1990-91 to 1998-99); almost all years have shown negative net returns..
- Total dividends distributed by the profit-making State PSUs in 1998-99 turned out to be 0.58 per cent of the total equity. Taking the opportunity cost of equity as 10 per cent, this implies that the State Governments subsidise the State PSUs by a huge amount which was approximately Rs.4,900 crore in 1998-99. [Planning Commission (2002): *Final Report of Study Group on Reforms in State Public Sector Undertakings*, Volume 1, August]

To sum up, the state PSUs have been a gross drain on the states' exchequer.

#### *Poor Cost Recovery in Public Services*

An equally distressing aspect of state finances has been, as pointed out above, the poor cost recovery of public services, which on the face of it appears as a simple lapse, but it is not so for, it is not merely a question of uneconomic pricing of services; the administration is said to be also guilty of inefficiency, delay, corruption and nepotism – all put together inflate the cost of services, and any increase in the user charges would mean simply passing on the burden of inefficiency in service delivery to the consumers. Even so, an NIPFP study (Ministry of Finance 1997) places the level of cost recovery as of 1994-95 at such a meagre level as 2.15 per cent for social services and 10.75 per cent for economic services. As an extension of this assessment, crude ratios are worked out in Table 21 representing non-tax revenues as percentages of total expenditures on 'social' and 'economic' services in individual years. These reveal that non-tax revenues obtained from 'social services' are stuck at 2.0 per cent of state expenditures throughout the period

1994-95 to 2001-02 (RE), while those collected from 'economic services' have declined from 14.5 per cent to about 12 per cent of expenditure during the period.

**Table 21: Non-Tax Revenues As Percentages of Expenditures on Social and Economic Services**

*(Rupees, crore)*

Year	Non-Tax Revenues from		Expenditures on		Non-Tax Revenues as Percentages of Expenditures	
	Social Services	Economic Services	Social Services	Economic Services	Social Services	Economic Services
1980-81	267	1,320	6,601	9,360	4.0	14.1
1985-86	449	2,775	14,540	17,192	3.1	16.1
1990-91	586	4,301	29,961	33,410	2.0	12.9
1994-95	965	8,035	48,873	55,475	2.0	14.5
1995-96	1,095	8,186	57,836	56,985	1.9	14.4
1996-97	1,200	8,677	65,459	66,548	1.8	13.0
1997-98	1,686	8,328	73,461	71,747	2.3	11.6
1998-99	1,772	9,390	88,091	76,412	2.0	12.3
1999-2000	2,226	12,106	102,982	84,316	2.2	14.4
2000-01	2,311	11,463	113,690	96,844	2.0	11.8
2001-02 (RE)	2,548	12,541	129,761	106,624	2.0	11.8

Source and Note: These data are obtained from the current data base (Appendix Tables 3 and 8)



## VII

### Trends in Capital Receipts

As depicted in Appendix Table 5, there has begun a significant compositional change in the capital receipts of states in recent years. Broadly, as alluded to earlier, the share of loans from the central government has declined and it is replaced by receipts from small savings and provident funds (see Table 22).

**Table 22: Compositions of States' Capital Receipts**

(Rupees, Crore)

Year	Total Capital Receipts	Of which:			
		Market Loans	Special Securities Issued to NSSF	Loans from the Centre	Small Savings Provident Funds, etc. @
(1)	(2)	(3)	(4)	(5)	(6)
1980-81	5,473	333 (6.1)	-	1,567 (28.6)	2,595 (47.4)
1990-91	24,847	2,561 (10.3)	-	13,974 (56.2)	3,069 (12.4)
1998-99	86,393	12,184 (14.1)	-	40,342 (46.7)	11,969 (13.9)
1999-2000	103,575	14,184 (13.7)	26,416 (25.5)	21,589 (20.8)	17,878 (17.3)
2001-02 (RE)	123,533	17,542 (14.2)	35,971 (29.1)	26,959 (21.8)	11,823 (9.6)
2002-03 (BE)	118,812	13,665 (11.5)	39,600 (33.3)	31,454 (26.5)	11,549 (9.7)

- Not applicable

@ In 1999-2000 and thereafter, small savings are included under national small savings fund (NSSF)

Note: Figures within brackets are percentage of total capital receipts

Source: Data are from the present data base (Appendix Table 5 and Annexure III).

A major change in this respect has been the establishment of a national small savings fund (NSSF) effective from April 1, 1999, as part of the Public Account of India. Since then all small savings collections including public provident fund (PPF) are credited to this fund; likewise, all withdrawals are debited to it. Accommodations from the NSSF to the states are invested in special state government securities (and partly in central government

securities prior to 2002-03). Between April 1999 and March 2000, 75 per cent of the net collections, between April 2000 and March 2002, 80 per cent and 100 per cent thereafter, are advanced to state governments and Union territories with legislature as the NSSF's investment in special securities. It is found that as a result of the relatively attractive interest rates along with fiscal concessions offered on the small saving schemes, their growth has been sizeable, generally at over 20 per cent per annum as against 15 per cent in aggregate bank deposits (Table 23), as a result of which (and partly because of 100 per cent transfer to states), special securities issued to NSSF now constitute one-third of states' capital receipts, and they are likely to grow. Interest rate payable on such special securities by the state governments was 13.5 per cent during 1990-2001, 11 per cent during 2001-02 and 10.5 per cent thereafter. As explained earlier, the relative cost of such liabilities incurred by the states thus remains relatively high as a result of some reluctance on the part of the government to reduce their interest rates which have relevance for fixed income earners and other middle classes apart from pensioners. It is all the more so of interest rates offered on provident funds, which will also constitute a rising proportion of states' capital receipts and the yield on which has been kept unchanged at 8.5 per cent for the year 2003-04. As an aside, it may be stated that today net receipts under small savings and provident funds

**Table 23: Receipts Under Small Savings**

(Rupees, Crore)

Year	Gross Receipts	Net Receipts	Outstandings
1990-91	17,700	--	50,279
1999-2000	69,695	32,214	187,510 [+20.7]
2000-01	70,311	37,577	225,087 [+20.0]
2001-02	81,753	37,769	262,856 [+16.8]
2002-03	93,254	50,456	313,312 [+19.2]
2003-04	134,776	61,354	374,666 [+19.6]

(Figures within brackets are annual percentage variations)

Source: Reserve Bank of India's monthly *Bulletin*, various issues

(together Rs 47,794 crore in 2001-02) are not enough to cover the revenue deficit (Rs 60,539 crore), thus revealing the extent to which the high-cost borrowings are being used for current consumption.

## VIII

### Fiscal Transfers from the Centre

A few distinct changes are discernible in the composition of federal transfers in recent years. First, as a fall out of the fiscal adjustment by the central government level, the growth rate of states' share in central taxes has drastically slipped to 9.3 per cent per annum during 1997-98 to 2002-03 as compared with about 15 per cent per annum during the previous decade and a half since the early 1980s (see earlier Table 14). This is not surprising as the centre's gross tax revenue has experienced some deceleration in growth and also as percentage of GDP partly because of the slowdown in the economy (Chaudhuri 2000). The states' share in central taxes as percentage of states' aggregate expenditure had reached a peak of 17.7 per cent in 1997-98 but thereafter it has dipped to as low a ratio as 13.8 per cent 2001-02 (RE) (see Appendix Table 10), despite some deceleration in the annual growth of aggregate expenditure itself during the period (Table 14). Second, following the recommendations of the Eleventh Finance Commission (2000-01 to 2004-05), non-plan statutory grants have shown a sizeable increase from 2000-01 onwards; they have risen from Rs 1,988 crore in 1999-2000 to Rs 8,327 crore the next year and further to Rs 10,531 crore in 2001-02 (RE). Until then, the statutory grants were falling both in absolute amounts and as percentage of aggregate expenditure. In recent years, the size of centrally-sponsored schemes has been gaining in importance, and after 2001-02, there has occurred a quantum leap in them too, from Rs 7,182 crore in 2000-01 to Rs 12,173 crore (Appendix Table 10). Consequently, state-plan grants, which were 2.20 times the centrally-sponsored plan grants in 1997-98, dipped to 1.62 times the latter in 2002-03 (BE) (Table 24). As a result, the total grants from the centre as a ratio of aggregate expenditure, which was receding up to 1998-99 when it fell to 9 per cent, has begun to look up and reached 12.6 per cent in the latest two years (2001-02 and 2002-03) (Appendix Table 10).

Table 24: Composition of Resource Transfers to States: 1980/81-2002/03 (BE)

(Rs crore)						
	1980/81	1990/91	1997/98	2000/01	2001/02BE	2002/03BE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I. Shared Tax	3789 (40.2)	14241 (34.9)	40411 (42.4)	50734 (36.2)	55404 (32.8)	62454 (33.3)
II. Grants	2623 (27.8)	12643 (30.9)	24223 (25.4)	37784 (27.0)	50681 (30.0)	54102 (28.8)
(i) State Plan Grants	1217 (12.9)	4796 (11.7)	12008 (12.6)	16200 (11.6)	19901 (11.8)	23061 (12.3)
(ii) Central Plan Grants	453 (4.8)	813 (2.0)	1141 (1.2)	1132 (0.8)	3581 (2.1)	3897 (2.1)
(iii) NEC/Special Plan Grants	-	-	119 (0.1)	127 (0.1)	268 (0.2)	631 (0.3)
(iv) Centrally Sponsored Scheme Grants	389 (4.1)	3764 (9.2)	5495 (5.8)	7182 (5.1)	12173 (7.2)	14151 (7.5)
(v) Non-Plan Grants	562 (6.0)	3270 (8.0)	5458 (5.7)	13141 (9.4)	14757 (8.7)	12362 (6.6)
(a) Statutory Grants	250 (2.6)	2228 (5.5)	1683 (1.8)	8372 (6.0)	10531 (6.2)	9092 (4.8)
III. Gross Loans	3022 (32.0)	13974 (34.2)	30771 (32.3)	51572 (36.8)	62930 (37.2)	71055 (37.9)
IV. Gross Transfer (I+II+III)	9433 (100.0)	40859 (100.0)	95405 (100.0)	140090 (100.0)	169015 (100.0)	187611 (100.0)
Memo Items						
(i) State Plan Grants, Central Plan Grants and NEC/Special Plan Scheme Grants	1670 (17.7)	5609 (13.7)	13268 (13.9)	17459 (12.5)	23750 (14.1)	27589 (14.7)
(ii) Shared Taxes and Statutory Grants	4039	16469	42094	59106	65935	71546

- Nil/not available

Notes: (i) Figures in brackets are percentages to gross transfers.

(ii) Gross loans is inclusive of special securities issued to NSSF.

(iii) The norms for the central assistance for state plans, based on the well-known Gadgil formula, have undergone several changes over years thus:

#### Evolution of Gadgil Formula for Allocation of Central Assistance for State Plans

(Weights assigned in percentages)

Criterion	Original 1969-74	Updated 1974-79	Modified 1980-92	Revised 1992-2007
(1)	(2)	(3)	(4)	(5)
Population	60	60	60	60
Per capita SDP	10	10	20	25
Tax effort	10	10	10*	7.5**
Continuing Projects	10	10	-	-
Special Problems	10	10	10	7.5

\* For Fiscal Management. The weight assigned to tax effort is associated with 1978-79 tax receipts and 1973-76 per capita SDP

\*\* For Performance in tax effort, fiscal management, population control, female literacy, on-time completion of externally aided projects and land reforms.

- Nil.

Note: (i) The original Gadgil Formula was approved by the National Development Council in 1968 and became effective since 1969. The updated Gadgil Formula was adopted for the Fifth Plan while the Modified one was used during the Sixth and Seventh Plan periods. For the Eighth and Ninth Plan periods Revised Gadgil Formula was adopted for allocation of central assistance to the states.

(The Gadgil formula details are from Vithal, B.P.R and M.L.Sastry (2002): *The Gadgil Formula Allocation of Central Assistance for State Plans*, Manohar Publishers, New Delhi.)

Source: The figures in Table 19 are based on the present data base.

Table: Composition of Resource Transfers to States: 1980/81-2002/03 BE  
(Rs crore)

	1980/81	1990/91	1997/98	2000/01	2001/02RE	2002/03BE
I. Shared Tax	3788.91	14241.47	40411	50734	55404	62454
	40.16514	34.85508	42.35741	36.21542	32.78046	33.28916
II. Grants	2622.57	12643	24223	37784	50681	54102.1
	27.80111	30.94292	25.38971	26.97133	29.98604	28.83744
(i) State Plan Grants	1217	4795.58	12008	16200	19901	23061
	12.90106	11.73687	12.58637	11.56404	11.77467	12.29195
(ii) Central Plan Grant	453	813	1141	1132	3581	3897
	4.802122	1.989765	1.195957	0.808055	2.118743	2.077175
(iii) NEC/Special Plan Grants			119	127	267.85	630.74
			0.124732	0.090656	0.158477	0.336196
(iv) Centrally Sponsor	389	3763.76	5495.29	7182	12173	14150.58
	4.123676	9.211559	5.759972	5.126723	7.202307	7.542527
(v) Non-Plan Grants	562	3270	5458	13141	14757	12362
	5.957599	8.003113	5.720886	9.380432	8.731162	6.58918
(i) Statutory Grants	249.9	2227.9	1682.76	8372	10531	9092
	2.649118	5.452641	1.763811	5.97618	6.230797	4.846208
IV. Gross Loans	3021.85	13974	30770.9	51572	62930.3	71054.7
	32.03376	34.20046	32.25299	36.81361	37.23349	37.8735
V. Gross Transfer	9433.33	40859.1	95404.8	140089.5	169015.3	187610.6

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Memo Items

(i) State Plan Grants,	1670	5608.58	13268	17459	23749.85	27588.74
and NEC/Special Plan	17.70319	13.72664	13.90706	12.46275	14.05189	14.70532
(ii) Shared Tax and Si	4038.81	16469.37	42093.76	59106	65935	71546
	42.81426	40.30772	44.12122	42.1916	39.01126	38.13537

Notes: (i) Figures in brackets are percentages to gross transfers.

(ii) Gross loans is inclusive of special securities issued to NSSF.

The third – and a major-development in federal transfers - has been the relative shift in favour of loans as against grants. Until 1995-96, the beginning of the Tenth Finance Commission period, the total size of grants from the centre (at about Rs 20,966 crore) had exceeded that of loans (Rs 19,600 crore), but thereafter the quantum of loans began to outstrip grants such that in 2001-02 (RE), the ratio of loans to grants crossed 1.24:1.00. The loan component has been further increased by the rising proportion of net small saving accruals being assigned to states (from 80 per cent in 2000-01 to 100 per cent in 2002-03). As a result, the share of gross loans in total central transfers has risen from 28 per cent in 1995-96 to 38 per cent in 2002-03 (BE).

No doubt, the earlier increases in interest rates paid to the centre have been arrested, which is reflected in the fact that states' interest payments to the centre, which grew at the rate of 20 per cent per annum between 1990-91 and 1995-96 and 16 per cent per annum between 1995-96 and 2000-01, has grown at the rate of 6.5 per cent per annum during the next two years (Appendix Table 10). Overall, while the gross transfer of central resources constitutes about 43.5 per cent of states' aggregate expenditure, net transfer accounts for about 33 per cent, thus absorbing about 10 to 11 per cent for total debt servicing on the central loans (*ibid*).

The strengths and weaknesses of the system of federal transfers have been debated in India rather extensively (Vithal and Sastry 2001; Chelliah 2001; Kurian 1999; Bagchi 2003; and Govinda Rao 2002). As summed up by the Eleventh Finance Commission (2000), many deficiencies have surfaced in the working of the transfer system; primarily the problems have arisen from:

- (i) segmentation of the flow of federal revenue to the states and multiplicity of agencies dispensing Central funds;
- (ii) shortcomings in the design of vertical and horizontal sharing of federal revenues; and
- (iii) inadequacy of institutional arrangements for intergovernmental consultation and policy co-ordination on an operational footing (p.13).

Despite specific recommendations made by the Eleventh Finance Commission, the following picturesque description of the frailties in the federal transfer system in India, as given by the Commission itself in 2000, appears valid even now:

“The most serious flaw in the current system of federal transfers in India is the flow of the Centre’s revenue to the States in segments, viz., devolution of a fraction of the Centre’s divisible taxes and grants-in-aid of revenue of States in need of assistance under article 275 of the Constitution through the Finance Commission (FC), transfers through the Planning Commission (PC) in the form of assistance for State Plans, transfers to implement Centrally Sponsored Schemes (CSS) under the Central Sector Plan, and other discretionary transfers. The statutory transfers also have several components, viz., tax devolution, revenue deficit grants, grants for upgradation and special problems and grants meant for local bodies and calamity relief. The dominance of tax devolution in these transfers weakens the equalising capacity of Finance Commission transfer, even though successive Finance Commissions have tried to redress the weakness by introducing progressive elements in the devolution formula. A more complicating factor has been the emergence of plan grants as a parallel channel of transfer of Central funds dispensed by a different agency, viz., the Planning Commission. Some revenue transfers take place also in the form of discretionary grants administered by the Ministry of Finance But they constitute a small proportion of the total, currently only about 2 per cent. Statutory transfers made up of tax devolution and grants under article 275 accounts for the bulk (about 65 to 70 per cent). However, plan grants also form a sizeable proportion (about 30 to 35 per cent)” (*ibid*, p.13).

One of the recommendations of the Eleventh Finance Commission (2000), which has begun to reflect in the fiscal performance of states, concerns the linking of central grants to monitorable fiscal reforms programmes. Key elements of this linkage are:

- In its *Supplementary Report*, the majority view has recommended monitorable fiscal reforms programmes for all states. Fifteen per cent of the revenue deficit grants meant for 15 states during 2000-05 and a matching contribution by Central Government be credited into an *Incentive Fund* from which fiscal performance based grants should be made available to all 25 states. Total amount of the Fund comprising both parts is recommended at Rs 10,607.72 crore for a five-year period to be apportioned at the rate of Rs 2,121.54 crore per annum. The grants for specific purposes like upgradation, special problems and local bodies, which remain unutilised due to non-observance of conditionalities attached to the release of these grants may also be credited to the *Incentive Fund* during 2004-05.
- For the purpose of drawing up state-specific monitorable fiscal reforms programmes, a monitorable fiscal reforms programme aimed at reduction of revenue deficit of the states is envisaged.
- A group designated as Monitoring Agency may be constituted by the Government of India for drawing up state-specific monitorable fiscal reforms programmes for all states in the context of the broad parameters suggested by the Eleventh Finance Commission and as accepted by Government of India. The monitorable programme should give equal weight to the raising of revenue and control of expenditure.
- Eighty five per cent of the revenue deficit grant recommended by the Commission and accepted by the Government of India may be released to the relevant states without linking it to performance under the monitorable fiscal reforms programme. Only 15 per cent of the revenue deficit grant to which a state is entitled may be withheld and linked with the progress in performance.



Apart from the fiscal performance–based grants which has given an impetus to fiscal reforms at the states level, a number of other initiatives taken by the central government and the Reserve Bank of India, have culminated in important blue-prints for (i) power sector reforms at the states level; (ii) institutional reforms in the form of fiscal responsibility bills and medium-term fiscal plans, aimed at fiscal stability and sustainability; and (iii) the RBI initiative for containing state guarantees – all of which are discussed in Section XIII of this study.

## IX

### Growth and Structural Changes in State Expenditures

An interesting aspect of total expenditure trends in respect of states over the past two decades since the early 1980s has been its steady growth at about 14 to 14.5 per cent per annum. During the three phases identified earlier, the average annual growth rates in states' total expenditure have decelerated but rather fractionally from 14.9 per cent during 1980-81 to 1987-88 to 14.4 per cent during 1987-88 to 1997-98 and further to 13.6 per cent during the latest period of state-level fiscal reforms 1997-98 to 2002-03 (BE) (see earlier Table 14).

#### *Revenue and Capital Expenditures*

Amongst the broad components of total expenditure, the highest rate of growth has always been in revenue expenditure and the lowest in capital expenditure (see also Table 14). During the past two decades, while revenue expenditure has expanded at an annual rate of 15.6 per cent, capital expenditure has risen at 11.1 per cent per annum. It is also interesting that the annual rate of growth in states' capital expenditure has accelerated during the three phases identified above – from 9.6 per cent during 1980-81 to 1987-88 to 11.3 per cent during 1987-88 to 1997-98 and further to 13.0 per cent during 1997-98 to 2002-03 (BE). However, the acceleration in the rate of increase in the latest phase has been to an extent contributed by discharge of debt (increase of over 380 per cent between 1997-98 and 2002-03) and repayment of loans to the centre (79 per cent), while developmental outlays (90 per cent) and loans for developmental purposes (41 per cent) have shown lower increases. It must be recognised that in the last few years, the states have sought to expand their capital outlays somewhat. This has happened in addition to the implementation of off-budget projects. As referred to earlier, states had responded to their difficulties in generating resources for capital projects by resorting to off-budget borrowings through commercial bonds of state PSUs for projects (see also Chaudhury 2000). This continued for a few

years up to 2001-02 and thereabout, but thereafter, as some of the states failed to honour their debt obligations, off-budget borrowings and hence the associated outstanding guarantees have declined, from Rs 168,712 crore or 8.1 per cent of GDP at the end of March 2001 to Rs 166,116 crore or 7.2 per cent at the end of March 2002 (RBI 2003c, p.763).

### *Developmental versus Non-Developmental*

When both revenue and capital expenditures are combined, the average annual growth has not only been higher but also accelerating in non-development expenditure as compared with development expenditure in successive periods specified above. Even during the latest reform period when attempts have been made to contain the growth of expenditures, the growth of non-development expenditure has remained at near 18 per cent which has been the average annual growth rate in it since the early 1980s. On the other hand, the growth of development expenditure has steadily decelerated from 15.0 per cent per annum in the first phase to 13.1 per cent in the second phase and to 11.2 per cent in the latest phase (earlier Table 14).

A disconcerting aspect of the Indian fiscal performance has thus been the erosion in development momentum as reflected in a declining share of developmental expenditure in total expenditure both at the centre and state levels in the 1990s and the erosion has occurred both at the central and states' levels (Table 25). As shown in Appendix Table 4, in the case of all states, developmental expenditure under revenue account as percentage of GDP and as a share in total revenue expenditure has receded in the recent period. As a proportion of aggregate expenditure consisting of both revenue and capital accounts also, development expenditure has experienced a steady fall from about 70 per cent in the early 1990s to less than 64 per cent in 1997-98, but thereafter, following the implementation of the Pay Commission recommendations, there has occurred a precipitate fall and reached 57.1 per cent in 2002-03 (BE); such an erosion in developmental expenditure has occurred even as proportion of GDP (Appendix Table 6).

**Table 25: Decomposition of Expenditures into Developmental and Non-Developmental Categories – A Comparison of Central and State Government Expenditures**

(Rupees, crore)

Year	Central			States		
	Developmental	Non-Developmental	Total Expenditures	Developmental	Non-Developmental	Total Expenditures
(1)	(2)	(3)	[(4) = (2)+(3)]	(5)	(6)	[(7) = (5) + (6)]
1980-81	13,327 (57.5)	9,867 (42.5)	23,194	15,961 (70.1)	6,809 (29.9)	22,770
1990-91	58,645 (54.3)	49,349 (45.7)	107,994	63,370 (69.5)	27,872 (30.5)	91,242
1997-98	110,994 (46.5)	127,820 (53.5)	238,814	145,269 (63.6)	82,866 (36.3)	228,135
2002-03	182,686 (43.2)	240,372 (56.8)	423,058	246,150 (57.1)	184,784 (42.9)	430,934
<b>As Percentage of GDP at Current Market Prices</b>						
1980-81	16.1	9.3	6.9	15.8	11.1	4.8
1990-91	19.0	10.3	8.7	16.0	11.1	4.9
1997-98	15.7	7.3	8.4	15.0	9.5	5.4
2002-03	18.3	8.4	10.4	18.6	10.6	8.0

Note: Figures in brackets are percentages to total expenditure.

Source: As per the present data base and EPWRF (2003).

#### *Plan Versus Non-Plan*

When the total expenditure is decomposed into plan and non-plan categories, the same qualitative trend is observed; the share of plan expenditure shows a steady fall, with a corresponding rise in the share of non-plan component. It is, however, significant to note that, as alluded to earlier, a substantial part of non-plan expenditure constitutes developmental expenditure, which is evident from the fact that plan expenditure has constituted only about 25 per cent of aggregate expenditure in the second half of the 1990s, while the corresponding share of developmental expenditure in the total has been over 60 per cent (Appendix Tables 6 and 7).

Juxtaposing the trends in plan expenditure against those in developmental expenditure, it can be inferred that it is the non-plan development expenditure, which primarily constitutes the maintenance expenditure for the past plan projects, that has experienced a sharper fall both as ratio of states' aggregate expenditure and as that of GDP (Appendix Table

7). In the latest period after 1997-98 when the states have faced hard budget constraints, it appears obvious that they have cut back on non-plan development expenditure, that is, the continuing developmental and maintenance expenditures. Between 1997-98 and 2002-03(BE), while plan expenditure has risen by 80 per cent, non-plan development expenditure has risen by 62 per cent, thus suggesting that the share of the latter category in total developmental expenditure has been declining.

The 'plan' component under developmental expenditure constitutes only about 40 per cent. There is a small (less than 2 per cent) component of 'plan' expenditure even under the non-development head, which is to upgrade the administrative capabilities of some states and also to extend compensation and assignments to local bodies (Appendix Table 7). Non-plan non-development expenditure as percentage of GDP has been steadily increasing since the middle of the 1980s. It galloped from a range of 0.7 per cent to 2.6 per cent up to 1984-85 to a range of 3.4 per cent to 3.9 per cent in the second half of the 1980s (Appendix Table 9). So did the total non-development expenditure from 3.0 per cent in 1980-81 to 4 per cent of GDP in 1990-91 and further to 4.7 per cent in 1997-98, but thereafter, it exhibited a more rapid increase to reach 6.5 per cent of GDP in 2002-03 (BE) (Appendix Table 6).

### *Economic and Social Services*

The declining trend in developmental expenditure is found in both revenue and capital expenditures (Appendix Tables 4 and 5). However, a noteworthy aspect is that there has been a significant difference as between 'social services' and 'economic services', particularly under the revenue heads. The sliding down of the developmental expenditure share has essentially been due to 'economic services'; its ratio to GDP has slipped from over 5 per cent between the early 1980s as well as early 1990s to 4 per cent in the latter part of the 1990s, whereas the share of 'social services' has generally remained unchanged at a little over 5 per cent except for a fractional slippage from it in the first half of the 1990s (Appendix Table 8). These do not include small amounts of loans and advances of state governments under these two sub-heads, in the range of 3 to 10 per cent (*ibid*).

### *More Detailed Disaggregation of State Expenditures*

The data base created here has provided a diverse set of classifications of states' expenditures – revenue and capital accounts, developmental and non-developmental, plan and non-plan - and each one of them sub-divided into cross-classifications and other very minute details. Appendix Table 4 presents the details of states' revenue expenditures divided between developmental and non-developmental expenditures, and developmental expenditures in turn between 'social services' and 'economic services'. There are 11 sub-categories of 'social services' and 9 sub-categories of 'economic services', for which separate information is provided. Likewise, Appendix Table 5 provides distribution of capital disbursements, again divided between developmental and non-developmental outlays of a direct nature and loans and advances by states for developmental and non-developmental purposes; there are also in this appendix table details of internal debt discharge and repayment of loans to the centre.

A more noteworthy aspect of the data base relates to the wide array of sub-classifications in the following manner:

- (a) the consolidation of revenue and capital disbursements so as to produce detailed economic classifications such as, the division of developmental and non-developmental expenditures into plan and non-plan categories, which in turn are presented separately under revenue and capital accounts (Appendix Tables 6 and 7);
- (b) further division of development expenditures with details of social and economic services and that of non-development expenditure with those of interest payments, repayment of debt, administrative services and pension expenditures, and non-development expenditures under revenue and capital accounts (Appendix Table 8); and
- (c) the distribution of non-plan non-developmental expenditure between 'revenue' (99 per cent) and capital (less than 1 per cent) disbursements (Appendix Table 9).

These classifications provide a wide ranging sets of results regarding trends in states' expenditures and changes in the composition of expenditures.

First, the rising trend in states' revenue expenditure as per cent of GDP (from 10.3 per cent in 1980-81 to 13.2 per cent in 1991-92) was arrested in the early 1990s. Thus, until 1997-98/1998-99 when the impact of central fifth pay commission recommendations began to be felt, the states' total revenue expenditure as a ratio of GDP was gradually falling, from 13.2 per cent in 1991-92 to 12.2/12.3 per cent during the three-year period 1995-96 to 1997-98, but it began to rise rapidly thereafter. Two factors which have contributed to the bulk of the incremental revenue expenditures are: (i) administrative services and pensions; and (ii) interest payments. As shown in Table 26 here, about 44 per cent of incremental expenditure under the revenue account was contributed by just the above two items during the recent years after 1997-98 as compared with the comparable incremental share of these two items at 34 per cent in the preceding seven-year period 1990-91 to 1997-98 and 26.4 per cent in the decade of the 1980s. It should be noted that the expansion in pension liabilities of the states after the fifth pay commission has been phenomenal, that is, by 162 per cent from Rs 11,599 crore in 1997-98 to Rs 30,396 crore in 2002-03 (BE); this is even much higher than the rise of 76 per cent from Rs 17,075 crore to Rs 30,100 crore under 'administrative services' during the same period (Appendix Table 8). Thus, in recent years, the burden of adjustment has increasingly fallen on developmental expenditures in the form of social and economic services. If about 67 per cent of the incremental revenue expenditure in the decade of the 1980s was accounted for by developmental expenditure, or about 57 per cent was so accounted for in the period 1990-91 to 1997-98, the comparable proportion has fallen to just 46 per cent in the latest period (Table 26). We should hasten to add, however, that between 1990-91 to 1997-98 when the growth of revenue expenditure was being constrained under the impulse of economic reforms at the central government level, the burden of adjustment had already begun to be felt by developmental expenditure even at the states level.

**Table 26: Key Components of Incremental Revenue Expenditures of States***(Rupees, Crore)*

Period	Increase in			
	Total Revenue Expenditure	Administrative Services and Pension	Interest Payments	Developmental Expenditure
(1)	(2)	(3)	(4)	(5)
1980-81 to 1990-91	59,820 (100.0)	7,882 (13.2)	8,250 (13.2)	39,916 (66.7)
1990-91 to 1997-98	114,858 (100.0)	18,063 (15.7)	20,888 (18.2)	64,930 (56.5)
1997-98 to 2002-03 (BE)	168,853 (100.0)	31,822 (18.8)	42,172 (25.0)	77,286 (45.8)

Note: Figures in brackets are percentages to the increase in revenue expenditure.

Source: Appendix Table 8.

Second, the loss of developmental momentum in the 1990s is better seen in the declining ratio of developmental expenditure under revenue account as percentage of GDP. Earlier, it had risen from 7.3 per cent in 1980-81 to 9.0 per cent in 1991-92. Thereafter, it has receded from this peak of 9 per cent in 1991-92 to 7.5 per cent in 1997-98; in the recent period there has been some edging up, but it has remained below what was attained in 1991-92; in 2001-02 (RE), it has been placed at 8.1 per cent and in 2002-03 (BE), at 7.8 per cent (Appendix Table 4).

Third, is also seen that in conventional fiscal adjustment programmes, it is the capital expenditure that bears a sizeable burden. It has been so in the case of Indian states, too. There is, however, a small difference. In the early 1980s the total capital disbursements as percentage of GDP, were at a historically high level of around 5 per cent, which tended to fall in the second half of the 1980s and touched 3.4 per cent in the early 1990s, but thereafter it further declined to a low of 2.7 per cent in 1997-98 and never recovered to even that 3.4 per cent level; it has remained at 3.1 per cent of GDP in the latest two years (Appendix Table 5). A silver lining, however, has been the fact that developmental outlays including loans for developmental purposes have retained their share in total capital disbursements; this share was about 75 per cent in the early 1990s and it has remained at about 72 per cent



thereafter. Thus, the share of debt redemption and repayment of loans to the centre, which are the two major components of capital expenditures representing non-development expenditure, has not risen unduly. It may be mentioned in parenthesis that the states have responded to the fiscal constraints in the reforms period by shifting capital expenditures to off-budget projects for which their para-statal bodies have borrowed from the banks and other institutions through commercial bonds which in turn have been guaranteed by the state governments. An indication of such off-budget projects is evident from the size of state government projects captured in the CMIE's quarterly surveys of investment projects. A few state governments which are known to have undertaken such projects, as shown below, are Maharashtra, Gujarat, Andhra Pradesh, Karnataka and West Bengal.

**Table 27: Outstanding Investments in State Government Projects  
Announced/Proposed/Under Implementation As Per CMIE's  
Quarterly Investment Surveys**

*(Rupees, Crore)*

State	As per 24 <sup>th</sup> Survey conducted in January 2001	As per 33 <sup>rd</sup> Survey conducted in April 2003
(1)	(2)	(3)
Maharashtra	64,979	70,356
Gujarat	54,881	50,137
Andhra Pradesh	32,351	49,269
Karnataka	20,441	27,177
Himachal Pradesh	16, 119	18,790
Madhya Pradesh	15,480	18,070
West Bengal	13,818	21,480
<b>All States</b>	<b>329,570</b>	<b>391,042</b>

Source: CMIE's Quarterly Investment Surveys

Likewise, amounts mobilised by state-level PSUs through private placements of bonds are given in Table 28.

**Table 28: Amounts Mobilised by the State PSUs through Private Placement of Bonds**

Year	Number of Issues by State PSUs	Amounts of Bonds Raised by State PSUs (Rupees, Crore)	Total Amounts Raised (Rupees, Crore)	Percentage Share of State PSUs in Total Private Placement
(1)	(2)	(3)	(4)	(5)
1995-96	5	331*	9964	3.3
1996-97	14	2580	18104	14.3
1997-98	23	6726	30944	21.7
1998-99	30	9479	38933	24.3
1999-00	-	16780	54701	30.7
2000-01	48	11467	52434	21.9
2001-02	38	6334	46220	13.7
2002-03	23	4389	48424	9.1
2003-04	15	3309	43193	7.7

\* include state FIs. Source Press Releases by Prime Data base

Fourth, when the revenue and capital accounts are combined to produce the distribution of total expenditure as between developmental and non-developmental expenditures or that between plan and non-plan, we get an interesting picture (Appendix Table 6). The total developmental expenditure as percentage of GDP has remained lower at around 10 per cent after the second half of the 1990s as compared with over 11 per cent in throughout the decade of the 1980s and the first half of the 1990s. The bane of the development process is starkly brought out when we find that while total developmental expenditure has risen by 69.4 per cent between 1997-98 and 2002-03 (BE), non-development expenditure has expanded near twice as much, that is, by 123.5 per cent. As a result, incrementally, one-half of the increase in total expenditure of the states after 1997-98 has been due to non-developmental expenditures, whereas in the preceding seven-year period, the corresponding ratio was only about 40 per cent, or in the decade of the 1980s,

**Table 29: Contributions of Developmental and Non-Developmental Expenditures to the Expansion in Aggregate Expenditures of States**

*(Rupees, Crore)*

Period	Increase in			
	Total Revenue Expenditure	Administrative Services and Pension	Interest Payments	Developmental Expenditure
(1)	(2)	(3)	(4)	(5)
1980-81 to 1990-91	85,877 (100.0)	58,627 (68.2)	22,853 (26.6)	4,396 (5.1)
1990-91 to 1997-98	136,893 (100.0)	81,898 (59.8)	49,167 (35.9)	5,828 (4.3)
1997-98 to 2002-03 (BE)	202,799 (100.0)	100,882 (49.7)	88,624 (43.7)	13,293 (6.6)

Note: Figures in the brackets are percentages to the increase in total expenditure.  
Source: Appendix Table 7.

it was about 32 per cent (Table 29). Alternatively, developmental expenditure as a proportion of total expenditure has steadily slipped from 70.1 per cent in 1980-81 and 69.5 per cent in 1990-91 to 63.7 per cent in 1997-98 – a loss of 6 percentage points in seven years, but it has slipped rather precipitately further to 57.1 per cent – yet another loss of 6 percentage points in five years up to 2002-03 (Appendix Table 6).

Fifth, there is another interesting story, which is in the distribution of developmental expenditure as between revenue and capital accounts and which in fact magnifies the challenges faced by the states in containing revenue deficits; revenue deficits have been considered as a major aspect of fiscal imbalances of the states. But, a pre-ponderant part of the developmental expenditure is found to be under revenue account. As shown in Appendix Table 6 and summarised in Table 30 below over 77 per cent of developmental expenditures are under the revenue account since the early 1990s and it has remained stubbornly so. In the 1980s, it had ranged from 66 per cent to 75 per cent. This is understandable, because of two reasons. To begin with, capital expenditures of states have receded in the 1990s; and besides, substantial parts of developmental expenditures of the states have shifted in favour of ‘social

services’ which are essentially of a revenue nature; the share of ‘social services’ in developmental expenditures has been rising in the 1990s as

**Table 30: Distribution of Developmental Expenditure as Between Revenue and Capital Accounts**

(Rupees, crore)

Year	Total Developmental Expenditure	Share of Developmental Expenditure Obtained From	
		Revenue Account	Capital Account
(1)	(2)	(3)	(4)
1980-81	15,961	10,515 (65.8)	5,446 (34.1)
1987-88	42,451	31,757 (74.8)	10,693 (25.1)
1990-91	63,370	48,855 (77.1)	14,515 (22.9)
1997-98	145,268	113,785 (78.3)	31,483 (21.7)
2002-03	246,150	191,071 (77.6)	55,079 (22.4)

Note: Figures in brackets are percentages of total developmental expenditure.

Source: Appendix Table 6.

brought out in Appendix Table 8. The broad picture emerging from this data set is summed up in Table 31. As may be seen therefrom, 54.5 per cent of the total developmental expenditure is now getting earmarked for the social services sector as against 47.3 per cent in the early 1990s or 41.4 per cent in the early 1980s (combining direct expenditures and loans and advances); there has occurred a corresponding decline in the share of economic services within the developmental expenditure. Social services, and even economic services focusing on rural infrastructures and agriculture at the states’ level, have a relatively larger ‘revenue account’ component. Even in a reformed fiscal system, such expenditures are likely to grow except for efficiency considerations, thus placing a challenge before the states in matters relating to containing the revenue deficit (and in turn, fiscal deficit).

Sixth, plan and non-plan disposition of states’ expenditures has followed a somewhat different pattern, with plan expenditure rising by 81.7 per cent since 1997-98, while non-plan expenditure rising by 91.7 per cent in contrast to increases of 69.4 per cent in developmental expenditures and 123.5

per cent in non- development expenditures. This suggests, as referred to earlier, that a substantial part of the non-plan expenditure consists of expenditures of a developmental nature. This picture is depicted in detail in Appendix Table 7, wherein it is shown that the non-plan component of developmental expenditure is much higher at 57.8 per cent as compared with 42.2 per cent in the form of plan component. These proportions were in the

**Table 31: Composition of Developmental Expenditures as Between Social and Economic Services**

*(In percentages)*

Year	Share in Direct Developmental Expenditures		Share in Loans and Advances for Developmental Purposes		Share in combined Development Expenditure	
	Social Services	Economic Services	Social Services	Economic Services	Social Services	Economic Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1980-81	46.2	53.7	12.8	87.2	41.4	58.6
1990-91	50.5	49.5	13.3	86.7	47.3	52.7
1997-98	52.9	47.1	18.4	81.6	50.6	49.4
2002-03 (BE)	55.9	44.1	30.5	69.5	54.5	45.5

Source: Appendix Table 8.

early 1990s. Until the mid-1990s, there was somewhat faster growth of non-plan developmental expenditures (138.8 per cent between 1990-91 and 1997-98 or at an annual rate of 13.2 per cent) than the plan component (116.2 per cent or 11.6 per cent per annum), but this got reversed thereafter with the plan component rising faster (80.3 per cent between 1997-98 and 2002-03 or 12.5 per cent per year) than the non-plan component of developmental expenditure (62.3 per cent or 10.2 per cent per annum). Earlier, between 1980-81 to 1990-91, non-plan development expenditure expanded by 320 per cent (i.e., at an annual rate of 15.4 per cent), while its plan component increased similarly by 300 per cent (14.9 per cent per annum). The story behind this seems to be associated with the neglect of maintenance expenditures by the states when they are faced with pressures of resource constraints due to galloping

increases in pay and allowances and pension liabilities as well as interest burden – a severe situation faced in the second half of the 1990s.

The above is also evident from the fact that there has been a significant difference as between economic and social services expenditures insofar as their distribution between plan and non-plan categories is concerned. In social services, non-plan expenditures of the states had constituted about 75 per cent of their total social services expenditures in the early 1990s but due to financial stringency at the states' level, the funds earmarked for social services as part of non-plan expenditures have been relatively less than plan expenditures; as a result, by 2002-03 (BE), the share of non-plan expenditure in social services has receded to 70.3 per cent. Overall, this pattern has been consistent in social services expenditures but not so in plan and non-plan expenditures under economic services. In the latter respect, in years of relative financial stringency as in the early 1990s, the non-plan expenditures for economic services were curtailed and hence they remained lower than plan expenditures. This happened up to 1992-93 but thereafter, following the increased release of central assistance beginning with 1993-94 but particularly after the Ninth Finance Commission's report began to be implemented in 1995-96, the states' non-plan expenditures for economic services experienced a substantial increase, which resulted in non-plan expenditure outstripping plan expenditures for economic services at the states' level until 2000-01. Thereafter, the process of reforms in expenditures began as a result of the implementation of the programme of monitorable fiscal reforms as recommended by the Eleventh Finance Commission (2000-01 to 2004-05) and hence something similar to what happened to the central finances immediately after the fiscal adjustment programme began to be implemented in the early 1990s. To quote an official document in this respect:

“For many years, the growth of non-Plan expenditure has been faster than the growth of Plan expenditure. Non-Plan expenditure, which was Rs 13,062 crore in 1980-81, increased by approximately five times to Rs 65,388 crore in 1989-90, against an increase of three times in Plan expenditure over the same period. During 1990-91, a further increase of 17.7 per cent was recorded in non-Plan expenditure,

against 3.1 per cent in Plan expenditure. However, with the introduction of reforms this trend has been reversed. During the first two years of reform process, the increase in non-Plan expenditure was only 11.7 per cent against an increase of 29.2 per cent in Plan expenditure. As per the revised estimates of 1993-94, the growth in Plan expenditure at 25.6 per cent has been almost double the growth of 13.8 per cent in non-Plan expenditure. A check on the fast growth of non-Plan expenditure, has been possible as a result of a number of steps taken by the Government. These include reduction of posts at various levels, overall cut on consumption of petrol/diesel, reduction in expenditure on telephone and restrictions on purchases of additional vehicles. The strength of the staff of the Central Government, which was growing over the years, showed an estimated decline of about fifty thousand from 39.8 lakh in March 1992 to 39.49 lakh in March, 1994” [Government of India (1995): *Economic Survey* 1994-95, p.16].

It is significant that in the case of the states, such a process began only around a decade later in 2000-01.

Seventh, if overall development expenditure as a proportion of states’ total expenditure has steadily receded since the beginning of the 1990s, it is the ‘economic services’ expenditure which has faced this slide. Such ‘economic services’ expenditure as percentage of total development expenditure has steadily fallen from 47.8 per cent in 1991-92 to 41 per cent during the latest two years; in contrast to it, the expenditure on ‘social services’ has experienced a corresponding rise from 43.9 per cent to 52.8 per cent during the same period. In the 1980s, both economic and social service expenditures had shown steady increases, but increases in the share of “social services” had been much steeper, from 39.5 per cent in 1980-81 to 46.1 per cent in 1990-91. The share of ‘loans and advances’ for developmental purposes has persistently fallen since the early 1980s, from 14.5 per cent in 1980-81 to 8.8 per cent in 1990-91 and further to 5.5 per cent of total developmental expenditure (Appendix Table 8). Sectorally, within ‘economic services’, there has occurred a noticeable shift in emphasis from energy, irrigation and flood control and transport and communications to rural

development in recent years; in any case, the expenditure increases have been more broadbased in the recent period (Table 32).

**Table 32: Extent of Increases in Direct Developmental Expenditure for Specific 'Economic Services'**

Sector	Percentage Increase in Expenditure During			
	1997-98 to 2002-03 (BE)	1990-91 to 1997-98	1985-86 to 1990-91*	1980-81 to 1985-86*
(1)	(2)	(3)	(4)	(5)
1. Agriculture and Allied Activities	62.9	85.6	89.2	30.0
2. Rural Development	80.6	82.8	115.6	--
3. Irrigation and flood Control	33.4	138.2	58.4	--
4. Energy	79.8	367.7	346.1	--
5. Transport and Communications	71.9	148.5	98.3	58.6
<b>Total direct development expenditure</b>	<b>71.5</b>	<b>134.6</b>	<b>103.4</b>	<b>108.4</b>

\* The figures for some of the indicators are not available prior to 1985-86.

Note: Figures are in nominal numbers and hence only *inter se* comparisons of increases are valid.

Source: Appendix Table 8

Amongst 'social services' expenditure, there has not been any noticeable shift in the pattern of expenditure programmes, with the two major heads, namely, 'education, sports, arts and culture' and 'medical and public health and family welfare', together accounting for more than 60 per cent of the incremental expenditures during both the periods (Appendix Table 8).

**Table 33: Share of Non-Plan Non-Developmental Expenditure in States' Total Incremental Expenditure**

(Rupees, crore)

Expenditure Heads	Increase During		
	1997-98 to 2002-03 (BE)	1990-91 to 1997-98	1980-81 to 1990-91
A. Aggregate Expenditure	202,799 (100.0)	136,893 (100.0)	68,472 (100.0)
1. Total Non-Plan Non-Development Expenditure	86,709 (42.8)	48,430 (35.4)	17,948 (26.2)
(i) Interest Payments (Gross)	42,184 (20.8)	21,449 (15.7)	7,429 (10.8)
(ii) Administrative Services	11,863 (5.8)	10,048 (7.3)	5,456 (7.9)
(iii) Pension & Miscellaneous General Services	24,144 (11.9)	11,411 (8.3)	3,217 (4.6)

Note: Figures in brackets are percentages to increase in aggregate expenditure.

Source: Appendix Table 8



Finally, about 43 per cent of the incremental aggregate expenditures of states have been absorbed by non-plan non-development expenditure in the latest period 1997-98 to 2002-03(BE), in which three major heads of expenditure, namely, interest payments, administrative services and pension and miscellaneous general services, accounted for the bulk – about 90 per cent of non-plan non-development expenditure or nearly 40 per cent of the increase in aggregate expenditure (Table 33). What is also striking is the rising proportion of non-plan non-development expenditure in the incremental aggregate expenditure, from 26 per cent in the decade of the 1980s to 35 per cent during 1990-91 to 1997-98 and further to about 43 per cent during 1997-98 to 2002-03 (BE).

## X

### Inter-State Differences in Fiscal Performance

The picture of state finances described so far based on aggregate picture of all-states data obviously hides the vast inter-state differences in fiscal performance. The ten special category states classified as such by the Finance Commissions due to their hilly terrains and overall economic backwardness – eight north-eastern states of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura as well as Jammu and Kashmir and Himachal Pradesh - have exhibited unusual fiscal indicators such as overall revenue surpluses and low levels of fiscal deficits because of relatively high levels of plan and non-plan grants that they have enjoyed from the central government. However, it must be recognised at the outset that statistically, the fiscal indicators of these ten special category states cannot overtly influence the average picture for all states because the ten states together constitute a small fraction of the all-states total – about 5.37 per cent in terms of population (2001), 3.82 per cent in terms of gross state domestic product (GSDP) (2000-01) and 8.5 per cent in terms of states' aggregate expenditures for recent years. While these ten states thus stand apart though miniscule in their overall effect on the states' fiscal scene, it is the considerable diversity in fiscal performances amongst the other major states that is primarily the story of this section. Nevertheless, it is worth noting at this stage a few key features of the finances of these special category states.

### Special Category States

Almost all special category states had enjoyed revenue surpluses and relatively low levels of fiscal deficits until 1997-98 (Appendix Tables 11 and 12). Thereafter, with the rapid increases in the relative sizes of non-developmental expenditures of these states (Appendix Table 18), the surplus situation has given way to allround revenue deficits and also sizeable increases in gross fiscal deficits as percentages of their respective SDP during 1998-99 to 2002-03 (BE) (Table 34). Their actual revenue gaps as well as

Table 34: Deficit Indicators-Statewise

		Revenue Deficit/SDP Ratio (per cent)					Fiscal Deficit/SDP Ratio (per cent)				
		1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83	1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
States	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	High Income States										
1	Gujarat	-4.0	-0.4	-1.5	-1.2	1.1	-6.3	-2.5	-4.5	-4.4	-3.0
2	Haryana	-2.2	-1.4	-0.1	0.7	1.2	-4.5	-2.8	-2.4	-2.5	-4.0
3	Maharashtra	-2.3	-0.6	-0.5	-0.1	0.8	-4.1	-2.7	-2.5	-2.8	-2.6
4	Punjab	-4.1	-2.5	-2.5	-1.1	1.1	-5.8	-4.4	-5.5	-6.0	-3.0
5	Goa	-2.6	0.8	0.1	0.1	-	-5.2	-2.5	-6.2	-7.1	0.0
	Middle Income States										
6	Andhra Pradesh	-2.0	-1.3	-0.4	-0.2	1.0	-4.8	-3.0	-2.9	-3.9	-2.5
7	Karnataka	-1.9	-0.3	-0.5	-0.1	1.2	-4.0	-2.8	-3.1	-3.1	-4.1
8	Kerala	-4.1	-1.5	-1.9	-1.5	0.6	-5.4	-3.8	-3.9	-3.9	-2.2
9	Tamil Nadu	-2.8	-1.0	-3.2	-0.7	1.0	-3.9	-2.2	-3.4	-2.6	-2.4
10	West Bengal	-5.5	-2.0	-1.6	-0.6	-0.9	-7.7	-3.7	-3.0	-2.2	-4.0
	Low Income States										
11	Bihar	-3.8	-1.3	-2.2	1.4	0.1	-7.5	-2.5	-4.9	-3.1	-4.4
12	Madhya Pradesh	-2.8	-0.9	0.0	-0.3	1.7	-4.5	-2.5	2.5	-3.4	-2.8
13	Orissa	-5.7	-2.6	-0.8	-0.8	0.7	-8.7	-5.4	-5.4	-5.5	-3.8
14	Rajasthan	-4.0	-1.2	0.1	-1.6	0.8	-6.4	-4.5	-3.1	-5.1	-4.3
15	Uttar Pradesh	-4.4	-2.4	-1.4	-0.5	1.3	-6.5	-4.7	-4.6	-3.6	-2.8
	New States										
16	Chattisgarh	-0.2	-	-	-	-	-1.8	-	-	-	-
17	Jharkhand	-	-	-	-	-	-	-	-	-	-
18	Uttaranchal	-	-	-	-	-	-	-	-	-	-
	Special Category States										
19	Arunachal Pradesh	9.4	16.8	22.8	18.1	-	-7.2	-5.8	0.2	-6.0	0.0
20	Assam	-3.3	0.5	0.8	-0.4	0.9	-5.7	-1.6	-2.8	-4.5	-3.6
21	Himachal Pradesh	-6.9	-3.0	-1.6	0.7	4.4	-10.4	-9.1	-7.2	-7.7	-3.1
22	Jammu and Kashmir	-5.3	8.6	2.0	-1.4	-0.3	-11.0	-1.9	-9.3	-11.4	-9.0
23	Manipur	-2.2	5.5	8.4	10.6	9.2	-10.8	-5.9	-4.4	-4.6	-5.0
24	Meghalaya	0.6	3.2	2.7	11.3	6.4	-6.8	-3.3	-5.9	-0.8	-3.1
25	Mizoram	-2.0	7.2	18.5	1.3	-	-15.5	-8.0	2.0	-10.3	0.0
26	Nagaland	-1.0	-2.2	-0.4	7.1	12.5	-10.0	-11.3	-12.2	-10.1	-5.7
27	Sikkim	7.3	8.0	11.1	18.6	14.6	-9.2	-9.7	-12.1	-4.0	-4.4
28	Tripura	-0.2	2.7	1.6	2.9	4.5	-6.4	-4.8	-4.7	-6.1	-2.6
29	NCT Delhi	2.1	2.0	-	-	-	-2.5	-1.7	-	-	-
	All States	-2.6	-0.9	-0.8	-0.3	0.7	-4.5	-2.7	-3.0	-2.2	-2.5

Notes: (i) Negative sign indicates deficit and positive sign surplus

(ii) Figures of Gross State Domestic Product (GSDP) are at factor cost current prices.

(iii) The deficit figures for all states are expressed as percentage of GDP at current market prices.

(iv) For Chattisgarh the period covers 2000-01 to

(v) The deficit indicators for Bihar, Madhya Pradesh and Uttar Pradesh are exclusive of Jharkhand, Chattisgarh and Uttaranchal for the period 2000/01-2001/02.

Thus, a strict comparison of the deficit indicators over time is not feasible for the above mentioned states.

The SDP figures for 2000-01 and 2001-02 are Provisional and Quick Estimates respectively.

Source: Appendix Tables 11 and 13. For SDP data, see EPWRF(2003a).

borrowing requirements are met by grants from the centre (Appendix Table 24). As a result, their total revenue receipts and expenditures are far out of proportion to their gross state domestic product (GSDP) - ranging from 33 per cent to 67 per cent, whereas the average for all the states is in the range of 11 to 13 per cent.

The following observations contained in the Report of the Eleventh Finance Commission (2000) sums up the position of special category states and explain the reasons for the recent changes in their fiscal structures:

“Out of 25 states currently forming the Indian Union, 10 are grouped under a “special category “for various purposes, particularly plan financing. Unlike the general category States, States of the special category get Central plan assistance for their plans in the form of 90 per cent grants and only 10 per cent as loan. Such special consideration is given to this category of States presumably in view of their weak economic bases. Their own revenue sources meet on an average a small percentage of their revenue expenditure. The bulk of their revenues come from the Centre. Because of their weak revenue base, all the special category States have large deficits on their non-Plan revenue account before devolution. With 90 per cent of Central assistance for the State Plans in the form of grants, the revenue budgets of the States are left with sizeable surpluses. Even so, all the special category States have large fiscal deficits. Even with massive infusion of Central funds, the finances of these States remain under acute stress with fiscal deficits running at over 10 per cent of their GSDP in some cases. Evidently, the system of financing of the expenditure of these States needs a fundamental restructuring. In our view, such restructuring should proceed on the following lines:

- (i) The non-plan revenue gap of these States assessed on the basis of norms relevant in their case after taking into account their share in Central taxes should be met out of Finance Commission grants. There should be no need for any Plan grant to meet these gaps.

(ii) Responsibility for development of infrastructure of vital importance to the region requiring large investment should be that of the Centre.

(iii) The system of plan assistance for special category States may be reviewed. The review of Gadgil formula as suggested by us earlier should also cover the review of plan assistance to the special category States” (p.35).

“It would be observed that a substantial amount from the grants-in-aid recommended by us will go to the special category States. In fact during the fourth and fifth year, only the special category States will get the grants-in-aid to meet the deficit on non-plan revenue account. Since we are taking the entire requirement of these special category States on non-plan revenue account, the practice of diverting a part of plan grants to meet the non-plan revenue expenditure should be discontinued so that the plan evolved by the Planning Commission for each one of these States is directed towards development especially for development of infrastructure. This would create the base, which has been lacking, for an accelerated economic development in years to come. This also makes the budgetary position of the States more transparent and helps in focusing expenditure in desired areas” (p.97).

There are thus a numbers of special features of these special category states which stand out. First, during the latest five-year period 1998-99 to 2002-03 (BE), there has occurred a remarkable reduction in revenue deficit as percentage of respective SDP, but simultaneously, it has been followed by a sharp rise in gross fiscal deficit to SDP ratios for each of these states.

Second, these states enjoy a substantially higher amounts of central grants and loans relative to their total expenditures so as to support their developmental, administrative and security needs. Gross transfers constitute over 70 per cent of total expenditure in respect of seven out of 10 states. In the entire federal devolution process, the special category states enjoy

favourable treatment. Their share in central taxes constitutes in many cases certain multiplies – 200 to 500 per cent – of their own tax revenues (Appendix Table 23). Statutory and non-statutory grants together range from 32 per cent to 72 per cent of total expenditure. Both of these proportions are substantially higher than those for the 15 major states (Appendix Table 24), but simultaneously, with a view to restraining their debt-creating transfers to the minimum, loans as ratios of their total expenditures have been retained at lower levels, significantly lower than those for the major states (Appendix Table 25).

Third, the high levels of central transfers have been able to create a situation of these states enjoying total revenues and expenditures far out of proportion to their gross state domestic product (GSDP), with such proportions ranging from 26 percent to 152 per cent (Table 35) except Assam. Assam enjoys somewhat better own revenues and generally has the fiscal position comparable with backward states like Bihar and Orissa; its total expenditure to GSDP ratio (25.7 per cent) is also comparable with theirs (27 per cent).

Finally, these special category states stand out in regard to their relatively low levels of own revenues. For five of the special category states, own tax revenues constitute less than 2 per cent or thereabout, and for the other five, about 4 to 5 per cent of SDP (Table 36) as compared with a range of 4 per cent to 8 per cent in respect of the major states. As percentages of total expenditures, the differences in own-tax revenues between the two groups of states are much wider. While the own-tax revenue to total expenditure ratios range from 1 per cent to 17 per cent for the special category states, the same for the major states work out to 18 per cent to 50 per cent (Table 36).

Table 35: Trends in Composition of Expenditure by States - Period Averages

(Ratios in percentages)

States		Total Expenditure/SDP Ratio					Revenue Expenditure/Total Expenditure Ratio				
		1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83	1998/99- 2002/03	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	High Income States										
2	Gujarat	21.0	15.5	18.9	19.7	17.3	82.9	81.3	76.1	75.8	64.4
3	Haryana	17.9	21.5	15.8	19.0	17.3	82.0	86.7	81.5	73.1	66.0
4	Maharashtra	16.0	14.2	15.7	85.0	18.1	16.3	80.7	82.1	79.5	72.4
5	Punjab	19.9	18.8	19.0	19.8	17.2	81.8	82.9	80.5	66.2	63.0
6	Goa	28.1	24.8	27.5	28.4	-	86.9	83.5	72	68.2	-
7	Middle Income States										
8	Andhra Pradesh	19.7	18.2	18.6	79.8	21.1	17.5	80.0	82.0	80.4	75.0
9	Karnataka	18.1	18.4	19.7	20.8	19.4	84.7	82.9	79.4	76.3	70.3
10	Kerala	19.0	18.7	19.5	20.5	17.9	89.0	84.4	82.3	79.6	73.7
11	Tamil Nadu	17.4	16.8	21.2	88.4	18.2	19.4	85.9	87.3	79.8	68.3
12	West Bengal	18.0	14.7	14.8	83.2	15.0	14.6	82.5	85.0	78.0	73.4
13	Low Income States										
14	Bihar	27.3	19.0	22.4	20.2	21.4	84.1	88.5	82.8	69.1	59.7
15	Madhya Pradesh	20.1	16.9	17.4	85.6	18.8	17.3	84.9	80.6	76.7	65.5
16	Orissa	27.1	22.2	25.3	23.3	22.7	80.8	81.2	74.3	72.0	66.5
17	Rajasthan	21.1	20.7	20.7	82.7	22.8	20.7	76.2	74.4	74.6	62.9
18	Uttar Pradesh	20.3	19.7	19.9	83.3	18.0	16.0	81.3	77.8	74.3	65.0
19	New States										
20	Chattisgarh	14.1	-	-	-	-	84.1	-	-	-	-
21	Jharkhand	-	-	-	-	-	77.0	-	-	-	-
22	Uttaranchal	-	-	-	-	-	-	-	-	-	-
23	Special Category States										
24	Arunachal Pradesh	69.3	70.4	74.9	74.1	88.7	-	66.5	64.0	70.9	-
25	Assam	25.7	22.2	23.6	24.7	21.3	83.7	81.5	75.6	74.0	60.2
26	Himachal Pradesh	41.3	35.8	43.4	81.6	39.7	32.3	80.1	62.0	75.9	67.1
27	Jammu and Kashmir	52.4	45.1	47.0	80.9	38.8	31.7	70.5	68.7	67.9	60.0
28	Manipur	50.9	50.4	63.0	56.0	58.1	71.8	71.9	59.3	70.0	55.5
29	Meghalaya	38.5	37.3	40.4	77.9	46.2	41.7	76.6	76.7	68.9	67
30	Mizoram	80.4	76.6	93.3	72.8	-	80.0	77.8	70.1	80.0	-
31	Nagaland	69.3	57.0	74.4	88.9	89.8	75.2	79.1	69.9	76.1	68.3
32	Sikkim	151.5	182.2	83.0	80.1	71.6	86.5	88.5	70.5	70.6	71.8
33	Tripura	45.8	43.2	45.1	45.6	32.8	75.4	79.2	82.0	75.2	68.6
34	NCT Delhi	11.6	9.3	-	-	-	55.0	58.8	-	-	-
35	All States	16.5	15.2	16.2	82.9	16.5	15.4	81.6	79.6	75.7	67.4

Source: Estimated from Appendix Tables 11 and 12.

Table 36: Own-Tax Revenue as Percentages of GDP and Total Expenditure - Period Averages

Table 36: Own-Tax Revenue as Percentages of GDP and Total Expenditure - Period Averages											
States		Own Tax Revenue/GDP Ratio (per cent)					Own Tax Revenue/Total Expenditure Ratio (per cent)				
		1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81 - 1982/83	1998/99- 2002/03	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	<b>High Income States</b>										
1	Gujarat	7.7	7.4	8.1	7.8	6.7	39.2	47.5	42.9	39.6	39.0
2	Haryana	7.7	6.7	7.5	7.6	6.8	43.8	31.0	47.2	40.0	39.1
3	Maharashtra	7.7	6.9	7.5	8.3	7.2	50.1	48.6	47.7	45.9	44.5
4	Punjab	6.5	6.7	6.9	7.7	7.4	31.9	35.9	36.5	38.8	43.2
5	Goa	7.4	7.8	6.8	6.2		26.2	31.3	24.9	22.0	
	<b>Middle Income States</b>										
6	Andhra Pradesh	7.4	6.2	7.2	8.5	6.8	37.7	33.9	39.0	40.5	38.7
7	Karnataka	8.2	9.1	9.0	8.7	7.6	45.7	49.2	45.5	41.9	39.4
8	Kerala	8.5	8.9	8.1	8.3	6.9	45.9	47.3	41.6	40.6	38.4
9	Tamil Nadu	8.6	8.7	8.9	8.1	8.1	49.1	51.6	42.1	44.4	41.6
10	West Bengal	4.3	5.3	5.6	5.6	4.7	24.8	36.0	37.9	37.3	32.0
	<b>Low Income States</b>										
11	Bihar	5.0	4.2	4.3	3.9	3.7	18.1	22.2	19.3	19.2	17.2
12	Madhya Pradesh	6.2	5.4	5.3	5.4	4.6	30.9	31.6	30.6	28.6	26.9
13	Orissa	5.1	4.5	5.0	4.5	3.6	19.2	20.1	19.9	19.5	16.0
14	Rajasthan	6.1	5.6	5.5	5.7	4.9	29.6	27.2	26.6	24.8	23.8
15	Uttar Pradesh	5.6	5.1	5.0	4.8	4.2	28.1	25.8	25.2	26.5	26.0
	<b>New States</b>										
16	Chattisgarh	2.7	-	-	-	-	31.6	-	-	-	-
17	Jharkhand	-	-	-	-	-	25.1	-	-	-	-
18	Uttaranchal	-	-	-	-	-	20.2	-	-	-	-
	<b>Special Category States</b>										
19	Arunachal Pradesh	1.0	0.6	0.6	0.6		1.7	0.9	0.8	0.7	
20	Assam	4.4	3.7	4.0	3.6	2.7	17.7	16.9	16.8	14.6	12.8
21	Himachal Pradesh	5.4	5.3	5.1	5.1	4.0	14.1	14.7	11.8	12.9	12.5
22	Jammu and Kashmir	4.3	3.5	3.8	4.0	3.4	9.5	7.7	8.1	10.4	10.7
23	Manipur	1.4	1.4	1.6	1.8	1.4	2.8	2.8	2.6	3.3	2.4
24	Meghalaya	3.2	3.3	3.5	3.6	2.4	8.6	8.7	8.6	7.8	5.7
25	Mizoram	0.8	0.6	0.7	0.7		1.3	0.8	0.8	0.9	
26	Nagaland	1.6	1.4	1.9	3.2	3.1	2.8	2.4	2.6	3.6	3.5
27	Sikkim	5.4	4.0	4.3	5.5	4.8	3.5	2.2	5.2	6.9	6.7
28	Tripura	2.3	2.2	2.1	1.6	1.2	5.7	5.0	4.5	3.6	3.6
29	NCT Delhi	7.0	6.7	-	-	-	60.0	71.5	-	-	-
	<b>All States</b>	5.5	5.3	5.4	5.4	4.9	33.8	35.2	33.2	32.7	31.5

Source: appendix Table 14



## Major States

### *Deficit Indicators*

With regard to the deficit indicators of the 15 major states, there are a few interesting features that are noteworthy. First, a majority – 8 out of 15 – had annual averages of revenue deficits during 1998-99 to 2002-03 (BE), ranging from 4 per cent to 5.7 per cent of SDP which are higher than the all-states average, while the other 7 states had this ratio ranging from 1.9 per cent to 2.8 per cent (Table 34). Interestingly, the high-deficit states are spread over all the three income categories – low, middle and high. Amongst the high-income states, Gujarat and Punjab, in the middle-income ones, Kerala and West Bengal, and amongst the low-income states, four out of five, namely, Uttar Pradesh, Bihar, Orissa and Rajasthan, have high revenue deficits. Madhya Pradesh is the only one amongst low-income states to make do with a comparatively lower revenue deficit ratio (2.8 per cent). Three southern states of Karnataka, Andhra Pradesh and Tamil Nadu, belonging to the middle-income groups, have managed with relatively lower revenue deficit, while Haryana and Goa amongst the high-income states have done so. This is also broadly true of gross fiscal deficit to GSDP ratio, in which the same aforesaid nine states have experienced relatively high ratios.

The second important revelation has been the sharp deterioration in revenue deficit as between 1993-94 to 1997-98 and 1998-99 to 2002-03 (BE), with Gujarat amongst high-income states facing the sharpest 10-fold rise, while Madhya Pradesh and Haryana experiencing the lowest rise. If the arithmetic average of revenue deficit to GSDP ratios for all states during the first period was less than 1.0 per cent, the same for the second period was 2.6 per cent. Likewise, the gross fiscal deficit to GSDP ratio has shot up from 2.7 per cent to 4.5 per cent; earlier since the beginning of the 1980s, the ratio had ranged from 2.2 per cent to 3.0 per cent. Interestingly, the phenomenon of revenue surplus was observed by every major state in the early 1980s except West Bengal.

Finally, a more complex set of inter-state scenario is discernible when we compare absolute sizes of gross fiscal deficits (GFD) of states and their

decomposition into sources and financing patterns (Appendix Table 13). In 2001-02 (RE), UP had the largest amount of GFD (Rs 12,431 crore) followed by West Bengal (Rs 11,586 crore), Maharashtra (Rs 11,239 crore) and Andhra Pradesh (Rs 7,336 crore). But, their capital outlay figures (shown in the same Appendix Table 13), which are an important purpose for which the borrowings are made, appear unrelated to their GFD numbers. In many such cases, capital outlay figures are relatively low and the borrowings are used to finance revenue deficit which is comparatively high. West Bengal's is a distinct case in point; it has a relatively lower level of capital outlay (Rs 1,716 crore in 2001-02) but a far higher level of revenue deficit (Rs 7,959 crore) than UP (Rs 4,230 crore and Rs 7,757 crore, respectively). On the other hand, Andhra Pradesh and Maharashtra have broadly closer levels of capital outlays (Rs 3,666 crore and Rs 3,315 crore) and revenue deficits (Rs 2,993 crore and Rs 6,245 crore, respectively). Circumstances faced by individual states as much as differences in governance explain the differing fiscal outcomes.

Thus, there is no doubt that there are differences in the levels of fiscal imbalances amongst the 15 major states and there are different causes for those imbalances. But, at the same time, very many common causes dominate the fiscal performances of major states which explain the rapid deterioration in revenue and fiscal deficits of states in recent years. These common causes of fiscal imbalances amongst 15 major states are: (i) a sudden jump in non-development expenditure; (ii) sharp reductions in the growth of own non-tax revenue; and (iii) similar deceleration in the rate of growth of resource transfers from the central government.

### *Own-Tax Revenues*

Before we deal with the above causes, it is necessary to point out that the major states' overall performance in regard to mobilisation of own-tax revenues has not been as weak as it is generally believed. As shown in Table 36, ten out of 15 states have achieved an improvement in their own-tax revenue to GSDP ratios, or at least have sustained them during the recent period, as compared with the situation that prevailed in the previous two phases; the ratios have certainly improved as compared with those in the

1980s. Amongst the major states, Tamil Nadu and Karnataka get the credit for mobilising the highest level of own-tax revenues and generally for sustaining the incidence (at about 8 to 9 per cent of the state's domestic product) over the entire two-decade period of the 1980s and 1990s (Appendix Table 14 and the text Table 36). All other major states have gradually reduced their own-tax to SDP ratios from those that obtained in the early 1990s. Other southern states also have had a tradition of high ratios of own taxes, ranging from 8 to 10 per cent, in the early 1990s. They have also tended to reduce the proportions in recent years: Karnataka and Kerala from over 10 per cent of GSDP to 8 per cent, and Andhra Pradesh from about 8 to 9 per cent to 7 per cent; in some years even less than 5 per cent in the face of reform and competition. Andhra Pradesh's has been a steady reduction since the early 1980s. Bihar, amongst the big-size states, has the lowest level of own taxation, generally a little over 4 per cent; there has been a slight improvement from 4.2 per cent of SDP during 1993-94/1997-98 to 5.0 per cent during 1998-99 to 2001-02 (Table 36). UP and West Bengal are the other two states having low own-tax to GSDP ratios; they were a little over 6 per cent for West Bengal and 5 per cent in respect of UP until the early 1990s but have steadily fallen to around 4.5/5.0 per cent in respect of both the states by now; the steepest fall has occurred in the case of West Bengal from 5.6 per cent in the mid-1980s to 4.3 per cent in the latest period. In respect of other important states like Maharashtra, MP, Rajasthan, Gujarat, Punjab and Haryana, the own-tax ratios in the range of 8 to 9 per cent in the early 1980s have generally declined to a little over 6 per cent in the latest period (Appendix Table 14 and the text Table 36).

Own-tax revenue as percentage of total expenditure has also been high ranging from 38 per cent to 49 per cent in respect of the four southern states, all of which are in the middle-income category, and there is also the high-income state of Maharashtra which enjoys the highest 50 per cent own-tax to expenditure ratio (Table 36). Amongst the other high-income states, Gujarat and Haryana have enjoyed generally high own-tax revenue to total expenditure ratios, but Punjab is the one that has experienced the steepest fall

from 43 per cent in the early 1980s to 32 per cent in the latest period (Table 36).

#### *Low and Declining Non-Tax Revenues*

Overall, the states' performance in generating own-tax revenues in relation to GSDP or total expenditure has not been discouraging, particularly in the context of the pressures to move away from high rates of taxation of the planning era. Therefore, the sources of fiscal imbalances are to be found in the three key areas of fiscal performance in respect of these major states, as indicated above. The first and foremost has been the inability of state governments to mobilise non-tax revenues in the form of (a) improved user charges for various social and economic services rendered, and (b) higher returns on states' investments. Data presented in Appendix Table 15 bring out how sluggish and receding have been individual states' own non-tax revenues in recent years. Some exceptions to this general feature have been a few states which have introduced state lotteries as detailed in Table 37; otherwise, the non-tax revenue mobilisation has been very meagre amongst all states without exception. Also, amongst non-tax revenue receipts, some increase has occurred because the states have increased their interest receipts on their lendings to commercial undertakings, local bodies and cooperatives.

As alluded to earlier, net revenues mobilised by state lotteries have been truly meagre: Rs 204.80 crore in 2001-02 (RE) against a gross mobilisation of Rs 3,897 crore, or just about 5.3 per cent for the eleven states involved in this game. In absolute terms, the highest net amount has been mobilised by Tamil Nadu (Rs 53.71 crore ) followed by Goa (Rs 46.26 crore), Kerala (Rs 37.45 crore) and Karnataka (Rs 26.84 crore). In gross terms, the top mobiliser has been Punjab (Rs 2,020 crore in 2002-03) followed by Goa (Rs 694.6 crore), Haryana (Rs 433.9 crore) and Sikkim (Rs 206.5 crore).

**Table 37: Revenue Receipts and Payments on Account of State Lotteries****A. Gross receipts from Lotteries**

	2000-01					
	2001-02 (RE)	(Accounts)	1995-96	1990-91	1985-86	1980-81
Goa	694.6	368.4	219.3	1.3	-	-
Haryana	433.9	295.5	1487.5	0.1	29.5	1.2
Karnataka	75.8	33.6	28.4	11.3	14.2	5.1
Kerala	150.0	134.2	92.6	65.6	13.2	3.7
Maharashtra	131.1	39.5	37.6	52.4	29.8	14.8
Meghalaya	5.3	1.2	4.4	0.0	1.8	0.0
Mizoram	5.0	3.9	14.7	0.0	0.0	0.0
Punjab	2020.0	1671.0	450.0	15.0	30.3	1.2
Sikkim	206.5	-	0.0	0.0	0.0	0.1
Tamil Nadu	143.6	121.7	24.4	18.7	5.6	4.9
West Bengal	31.0	29.7	8.2	3.6	5.1	4.7
<b>Total</b>	<b>3896.9</b>	<b>2699.7</b>	<b>2367.2</b>	<b>167.9</b>	<b>129.3</b>	<b>35.6</b>

**B. Payment on account of state lotteries**

	2000-01					
	2001-02 (RE)	(Accounts)	1995-96	1990-91	1985-86	1980-81
Goa	648.3	360.7	217.2	-	-	-
Haryana	432.6	311.3	1457.5	119.0	26.9	1.5
Karnataka	49.0	28.2	25.2	8.4	0.0	3.7
Kerala	112.6	102.7	77.9	40.9	8.1	2.3
Maharashtra	124.6	19.4	19.0	40.4	21.9	10.2
Meghalaya	0.3	0.3	0.1	0.0	0.0	0.0
Mizoram	0.6	0.6	0.2	0.1	0.0	
Punjab	2020.0	1627.2	0.0	3.4	24.5	3.0
Sikkim	189.2	223.4	591.9	0.0	0.0	0.0
Tamil Nadu	89.9	72.5	19.8	15.4	4.5	2.5
West Bengal	23.9	21.5	5.4	4.6	5.0	2.7
<b>Total</b>	<b>3692.1</b>	<b>2771.1</b>	<b>2414.3</b>	<b>232.1</b>	<b>90.9</b>	<b>25.8</b>

**C. Net Receipts**

	2000-01					
	2001-02 (RE)	(Accounts)	1995-96	1990-91	1985-86	1980-81
Goa	46.3	7.7	2.1	1.3	-	-
Haryana	1.3	-15.8	30.0	-118.9	2.6	-0.3
Karnataka	26.8	5.4	3.2	2.9	14.2	1.5
Kerala	37.5	31.5	14.7	24.7	5.0	1.4
Maharashtra	6.5	20.0	18.6	12.0	7.9	4.6
Meghalaya	5.0	0.9	4.3	0.0	1.8	0.0
Mizoram	4.4	3.2	14.5	-0.1	0.0	0.0
Punjab	0.0	43.8	450.0	11.7	5.8	-1.9
Sikkim	17.3	-223.0	-591.9	0.0	0.0	0.1
Tamil Nadu	53.7	49.2	4.6	3.4	1.1	2.4
West Bengal	7.1	8.2	2.8	-1.0	0.1	2.0
<b>Total</b>	<b>204.8</b>	<b>-71.4</b>	<b>-47.1</b>	<b>-64.2</b>	<b>38.4</b>	<b>9.8</b>

Source: Present data base

### **Power Sector as a Drain on State Finances**

As explained at length earlier, the failure to achieve an adequate recovery of the cost of public services and to obtain similar returns on investments in statutory corporations and government companies, has been the most crucial factor in the niggardly growth of the states' non-tax revenues. Amongst them, the most damaging drain on the finances has emanated from the discouraging performances of State Electricity Boards (SEBs) and other electricity utilities that account for 85 per cent of the states' investment in PSUs; their financial health has deteriorated over the years due to low tariffs and large subsidies. Total subsidies have risen five-fold from Rs 7,449 crore in 1991-92 to Rs 34,587 crore in 2001-02 but the state governments have provided subventions only to the extent of Rs 8,600 crore in 2001-02 and hence commercial losses including uncovered subsidies have crossed Rs 25,000 crore in 2001-02, as depicted in Table 12 earlier.

State-wise information regarding the SEBs' financial performance is now regularly made available by the Planning Commission in its *Annual Reports on the Working of State Electricity Boards and Electricity Departments*, the latest one being for the year 2001-02 (Planning Commission, May 2002c) the picture it has presented has generally been a sad one, amongst other things, of rapidly weakening financial performances of State Electricity Boards (SEBs) at the states' level. Persistent increases in commercial losses, large increases in subsidies, puny amounts of subsidy subventions received from the state governments, and negative rates of return on capital employed, as also the estimates of sizeable tariff increases required to achieve the statutory 3 per cent rate of return on capital and outstandings dues of the central sector undertakings [Tables 38(A), 38(B) and 38(C)] – all of these estimates state-wise are presented in the study.

**Table 38(A): Commercial Losses and Subsidies of State Electricity Boards**

SEBs	Commercial Profit/Loss (Without Subsidy)				Effective Subsidy for Agricultural Consumers				Subsidy for Domestic Consumers				Subsidy Received from State Government			
	(Rs crore)				(Rs crore)				(Rs crore)				(Rs crore)			
	1992-93	1993-94	1994-95	1995-96	1992-93	1993-94	1994-95	1995-96	1992-93	1993-94	1994-95	1995-96	1992-93	1993-94	1994-95	1995-96
			(RE)	(AP)			(RE)	(AP)			(RE)	(AP)			(RE)	(AP)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Andhra Pradesh	-4.3	-22.7	-206.2	-468.7	725.9	925.3	1045.3	1264.2	40.0	63.0	166.0	229.0	0.1	0.1	0.0	0.0
Assam	-205.4	-222.7	-224.3	-146.9	2.3	6.6	9.0	10.9	37.0	52.0	71.0	98.0	0.0	0.0	0.0	0.0
Bihar	-279.6	-189.7	-277.5	-315.0	92.4	251.8	281.0	353.6	40.0	56.0	66.0	79.0	0.0	0.0	0.0	0.0
Delhi (DESU)	-207.3	-263.6	-252.2	-267.7	8.7	9.7	12.1	12.8	303.0	400.0	479.0	502.0	0.0	0.0	0.0	0.0
Gujarat	-519.0	-492.0	-845.0	-778.0	1055.4	1210.4	1375.8	1456.2	88.0	94.0	114.0	116.0	627.0	584.0	202.0	250.0
Haryana	-403.6	-510.1	-363.8	-386.4	455.5	534.9	456.7	467.7	96.0	135.0	77.0	81.0	35.2	71.8	455.0	225.0
Himachal Pradesh	-40.9	-38.7	-22.1	-6.5	1.1	1.2	0.9	1.0	16.0	18.0	17.0	18.0	0.0	0.0	0.0	0.0
Jammu & Kashmir	-224.5	-293.2	-315.4	-350.8	28.6	53.4	49.3	60.2	52.0	62.0	75.0	83.0	0.0	0.0	0.0	0.0
Karnataka	-19.4	-1.8	-192.3	-34.3	516.9	668.3	785.5	821.2	1.0	10.0	41.0	94.0	51.7	35.8	235.4	80.0
Kerala	-65.4	-62.9	-77.0	-112.3	14.6	18.4	23.3	27.9	60.0	81.0	94.0	122.0	0.0	0.8	0.0	0.0
Madhya Pradesh	-350.3	-386.4	-406.8	-576.6	442.5	743.0	887.6	1012.2	269.0	252.0	315.0	364.0	380.1	365.3	219.8	320.0
Maharashtra	161.6	189.0	191.7	-203.6	1030.5	1127.0	1319.7	1469.1	152.0	192.0	202.0	317.0	0.0	0.0	0.0	363.3
Meghalaya	-12.2	-12.7	-21.3	-18.7	0.1	0.1	0.2	0.2	2.0	2.0	4.0	4.0	6.5	7.0	7.0	8.0
Orissa	-85.1	-123.5	-90.2	44.0	20.7	39.8	48.3	58.4	80.0	104.0	105.0	96.0	111.0	147.8	114.5	45.0
Punjab	-626.3	-680.7	-945.6	-1049.8	687.1	790.0	958.5	1050.4	54.0	81.0	91.0	104.0	0.0	0.0	0.0	0.0
Rajasthan	-216.5	-354.6	-311.1	-423.4	354.8	474.9	544.8	659.2	69.0	106.0	117.0	135.0	281.6	383.8	199.0	0.0
Tamil Nadu	-257.6	-301.6	-381.6	-689.7	642.4	759.7	897.8	1064.1	142.0	148.0	222.0	288.0	350.1	398.3	350.0	350.0
Uttar Pradesh	-812.4	-1048.3	-1351.0	-1134.5	1021.5	1143.2	1260.0	1199.7	325.0	427.0	539.0	553.0	0.0	0.0	0.0	0.0
West Bengal	-189.5	-179.3	-240.4	-211.1	104.2	130.1	157.3	189.4	93.0	137.0	168.0	208.0	68.1	73.2	48.0	52.0
Total	-4357.7	-4995.5	-6332.1	-7130.0	7205.2	8887.8	10113.1	11178.4	1919.0	2420.0	2963.0	3491.0	1911.4	2067.9	1830.7	1693.3

Source: Planning Commission (1995): *Annual Report on the Working of State Electricity Boards & Electricity Departments*

E: Revised Estimates

P: Annual Projection

**Table 38(B): Return on Capital and Average Tariff (State Electricity Boards)**

SEBs	Rate of Return on Capital (Without Subsidy) (Per cent)				Additional Revenue Mobilisable from Achieving 3 Percent Rate of Return (Rs crore)				Tariff Increased Required to Achieve 3 Percent Rate of Return (Paise/kwh)			
	1992-93	1993-94	1994-95	1995-96	1992-93	1993-94	1994-95	1995-96	1992-93	1993-94	1994-95	1995-96
			(RE)	(AP)			(RE)	(AP)			(RE)	(AP)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Andhra Pradesh	-0.2	-0.8	-7.1	-11.3	77	105	293	593	3.99	4.93	12.69	23.06
Assam	-43.3	-46.6	-28.0	-17.2	220	237	248	172	138.14	146.49	131.52	80.22
Bihar	-20.0	-12.7	-16.5	-19.1	321	234	328	364	57.26	38.11	50.79	42.44
Delhi (DESU)	-22.3	-23.2	-18.6	-16.5	235	298	293	316	29.41	36.13	33.86	35.16
Gujarat	-16.5	-14.5	-21.8	-20.3	613	594	961	893	33.14	29.00	43.58	40.23
Haryana	-26.1	-31.4	-22.1	-21.9	450	559	413	439	52.17	67.10	45.19	46.01
Himachal Pradesh	-13.0	-11.4	-5.9	-1.3	50	49	33	22	30.21	29.35	17.03	9.67
Jammu & Kashmir	-41.8	-50.1	-47.1	-45.7	241	311	336	374	158.30	194.23	186.27	183.15
Karnataka	-2.0	-0.2	-13.4	-2.3	49	36	235	80	3.77	2.54	16.11	5.02
Kerala	-4.5	-3.7	-4.0	-4.8	109	114	135	183	18.72	18.12	20.71	25.75
Madhya Pradesh	-10.4	-9.8	-9.4	-13.0	451	505	537	710	26.89	27.06	25.61	30.88
Maharashtra	3.1	3.1	2.8	-2.8	0	0	12	420	0.00	0.00	0.32	10.42
Meghalaya	-11.4	-4.3	-7.2	-6.2	15	21	30	28	36.03	37.80	76.81	74.02
Orissa	-8.6	-11.0	-9.6	4.3	115	157	118	0	21.10	26.62	18.54	0.00
Punjab	-19.9	-20.5	-26.9	-29.3	721	780	1051	1157	50.43	51.29	63.49	68.17
Rajasthan	-9.5	-13.9	-11.3	-13.5	285	431	394	517	25.06	35.96	29.60	37.41
Tamil Nadu	-8.8	-9.7	-11.7	-18.6	345	395	480	801	18.06	19.46	22.80	34.29
Uttar Pradesh	-16.8	-20.5	-18.4	-12.0	957	1201	1572	1418	42.90	50.35	62.71	52.80
West Bengal	-26.0	-23.0	-28.0	-21.8	211	203	266	240	34.16	28.44	33.78	25.79
Average	-11.8	-12.2	-13.5	-13.5	Total: 5465	6230	7735	8727	25.9	27.30	31.50	32.64

SEBs	Average Tariff for Sale of Electricity (Paise/kwh)						Consumer Categorywise Average Tariff, 1995-96 (Paise/kwh)						
	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	Domestic	Commer- -cial	Agri/ Irrigation	Industrial	Rly Tract	Outside State	Overall Average
	(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Andhra Pradesh	74.49	83.29	94.29	98.62	122.75	126.43	90.00	168.90	7.40	207.20	211.90	8.00	126.43
Assam	94.84	92.11	120.94	119.65	158.79	234.09	68.40	167.70	86.10	128.10	0.00	0.00	234.09
Bihar	88.56	97.82	118.36	147.01	146.97	146.92	107.10	143.30	14.80	201.30	238.30	226.30	146.92
Delhi (DESU)	99.10	124.67	134.05	150.36	176.46	174.96	88.50	0.00	50.00	238.50	0.00	0.00	174.96
Gujarat	78.00	93.00	100.32	121.02	131.78	141.50	122.00	291.00	27.00	257.00	240.00	165.00	141.50
Haryana	66.63	66.33	72.54	83.21	108.45	111.05	117.00	209.00	50.00	200.00	184.00	144.20	111.05
Himachal Pradesh	79.13	85.95	101.14	106.74	109.04	114.58	60.00	150.00	50.00	125.30	0.00	134.20	114.58
Jammu & Kashmir	35.92	35.93	35.26	35.06	33.03	32.88	28.50	51.00	10.00	43.00	0.00	0.00	32.88
Karnataka	81.34	82.38	93.35	106.75	111.84	142.48	109.20	413.00	20.50	230.40	287.50	0.00	142.48
Kerala	52.58	60.00	73.96	81.40	93.87	98.46	64.30	150.00	22.00	111.10	0.00	0.00	98.46
Madhya Pradesh	84.86	94.88	118.88	126.75	135.19	136.47	62.00	231.50	6.00	231.90	328.40	127.80	136.47
Maharashtra	103.06	107.80	136.90	150.52	166.59	172.04	122.70	227.00	24.40	242.30	232.00	200.00	172.04
Meghalaya	59.21	64.60	89.39	91.84	99.21	109.30	69.00	137.50	50.00	130.40	0.00	122.70	109.30
Orissa	67.89	65.13	77.15	86.34	102.27	131.79	85.00	110.00	50.00	173.30	238.50	0.00	131.79
Punjab	54.87	59.88	71.07	89.57	100.30	109.03	130.60	218.00	31.20	181.50	0.00	120.80	109.30
Rajasthan	92.91	93.12	102.15	109.05	135.23	147.53	98.00	233.40	37.00	223.90	230.60	136.20	147.53
Tamil Nadu	86.53	96.09	107.12	128.34	146.33	146.33	92.10	237.50	0.00	227.50	224.20	75.90	146.33
Uttar Pradesh	73.09	79.73	108.35	111.60	123.42	130.64	70.30	192.70	46.50	250.30	283.50	19.00	130.64
West Bengal	104.19	111.86	115.76	135.46	145.84	154.88	70.30	158.00	26.90	183.50	197.40	115.80	154.88
Average	81.80	89.06	105.27	117.97	132.88	140.72	91.8	208.11	24.46	218.36	254.51	112.38	140.73

Source: Planning Commission (1995): *Annual Report on the Working of State Electricity Boards & Electricity Departments*



**Table 38( C): State Electricity Boards' Outstanding Dues of the Central Sector Undertakings As on 31/3/1995 (Rupees, crore)**

SEBs	NTPC	NHPC	DVC	NEEPCO	COAL INDIA	POWER GRID	NPC	BHEL	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Andhra Pradesh	90.81	0.00	0.00	0.00	22.33	44.53	23.93	85.00	157.67
Assam	0.00	35.21	2.40	151.28	0.00	0.00	0.00	3.00	188.89
Bihar	323.02	5.96	650.36	0.00	41.39	12.62	0.00	9.00	1033.35
Delhi (DESU)	359.70	84.93	0.00	0.00	62.07	14.91	23.76	30.00	521.61
Gujarat	60.53	0.00	0.00	0.00	112.20	0.00	56.21	30.00	172.73
Haryana	304.15	167.17	0.00	0.00	145.64	23.55	90.23	49.00	640.51
Himachal Pradesh	11.28	17.55	0.00	0.00	0.00	6.12	0.66	0.00	34.95
Jammu & Kashmir	263.75	51.26	0.00	0.00	0.00	7.93	10.57	5.00	322.94
Karnataka	38.06	0.00	0.00	0.00	5.52	10.14	15.50	17.00	53.72
Kerala	27.53	0.00	0.00	0.00	0.00	4.89	10.93	0.00	319.85
Madhya Pradesh	194.36	0.00	0.00	0.00	93.07	0.00	4.22	19.00	717.03
Maharashtra	18.26	0.00	0.00	0.00	411.34	0.00	14.37	32.00	431.29
Meghalaya	0.00	0.69	0.00	1.00	0.00	0.00	0.00	0.00	87.95
Orissa	66.09	1.59	0.44	0.00	18.14	0.00	0.00	11.00	379.84
Punjab	22.26	36.96	0.00	0.00	231.04	3.32	3.87	71.00	549.72
Rajasthan	152.72	25.83	0.00	0.00	39.87	37.72	202.10	142.00	500.15
Tamil Nadu	72.90	0.00	0.00	0.00	157.70	13.41	5.09	27.00	1670.80
Uttar Pradesh	821.26	128.18	0.00	0.00	370.80	106.55	189.44	29.00	2054.24
West Bengal	54.02	5.15	191.10	0.00	369.82	7.36	0.00	18.00	627.45
Total	2880.70	560.48	844.30	152.28	2080.93	293.05	650.88	577.00	10464.69

Note: Totals do not tally as per the source

Source: Planning Commission (1995): *Annual Report on the Working of State Electricity Boards & Electricity Departments*

It is found that the highest negative rate of return, next to Jammu and Kashmir (-45.7 per cent), is found in Punjab (-29.3 per cent) followed by Bihar (-19.1 per cent), West Bengal (-16.5 per cent) and Uttar Pradesh (-12.0 per cent).

Interestingly, overall, Maharashtra, Karnataka and Orissa had produced positive returns until 1995-96, but thereafter there has occurred steep deterioration in all of them.

Tables 38(A), 38(B) and 38(C) are based on the Planning Commission's fairly comprehensive study for the year 1995-96. In order to supplement these results, three more sets of tabular data have been culled out from the Annual Report cited above for the year 2001-02. These data show that subsidy for agricultural consumers of SEBs' power supply have shot up from Rs 13,606 crore in 1995-96 to Rs 30,462 crore in 2001-02 (anticipated projections) [Table 39(A)]. In terms of absolute amount, the highest amount of subsidy has been in Gujarat (Rs 4,555 crore) followed by Andhra Pradesh (Rs 4,176 crore). Madhya Pradesh, Maharashtra, Tamil Nadu, Karnataka, Punjab and Rajasthan are the other states which account for sizeable amounts of power subsidies for agriculture. These eight states account for about 85 per cent of total subsidies for power.

The above eight states are the very ones which account for over two-thirds of commercial losses (without subsidy) incurred by the state sector power utilities [Table 39(B)]. Even with subsidy, these states account for the largest commercial losses of power utilities [Table 39(C)].

The deteriorating nature of the finances of SEBs is evident from a comparison of their dues outstanding against concerned central PSUs as presented in two Tables – Table 38 (C) and Table 39 (D). Such dues were broadly at around Rs 10,465 crore at the end of March 1995 and they have shot up to about Rs 34,134 crore at the end of February 2002 (except for minor differences due to exclusion/inclusion of some central institutions). It must, however, be admitted that the states responsible for the growing dues are different from those which are facing substantial commercial losses in their SEBs. The defaulting states are led by Uttar Pradesh, followed by Bihar – the states which are facing severe fiscal crunch.

**Table - 39 (A) - Subsidy for Agricultural Consumers.**

SEBs	( Rupees, Crore )									
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000 (P)	2000-01 (RE)	2001-02 (AP)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.Andhra Pradesh	726	925	1350	1748	1571	2087	2702	3051	3685	4176
2.Assam	6	9	11	9	7	0	14	10	14	16
3.Bihar	268	252	297	300	351	451	463	537	586	649
4.Delhi	9	N.A	N.A	N.A	N.A	1	35	43	48	54
5.Gujarat	1055	1206	1266	1647	1887	2470	3180	4446	4577	4555
6.Haryana	457	540	490	612	770	893	992	1400	1896	2010
7.Himachal Pradesh	1	2	1	1	1	1	2	3	3	4
8.Jammu and Kashmir	28	53	67	71	93	123	138	20	30	33
9.Karnataka	497	668	871	1109	1255	1530	1535	1565	1899	2629
10.Kerala	0	16	23	36	44	48	49	65	97	146
11.Madhya Pradesh	421	756	1104	1416	1795	2185	2881	2954	3134	3361
12.Maharashtra	1031	1131	1647	2250	2556	2986	3087	2604	2586	3279
13.Meghalaya	0	0	0	0	0	0	0	0	0	0
14.Orissa	21	39	20	30	40	52	66	13	NA	NA
15.Punjab	687	797	781	829	1009	1314	1779	2141	2251	2339
16.Rajasthan	348	468	623	808	963	1116	1561	1984	2056	2341
17.Tamil Nadu	643	760	947	1133	1225	1502	1733	2106	2443	3139
18.Uttar Pradesh	1035	1227	1275	1402	1762	1926	1926	1322	1257	1326
19.West Bengal	104	115	169	207	257	337	330	384	390	405
TOTAL	7335	8966	10941	13606	15586	19021	22473	24650	26950	30462

P = Projection ; RE = Revised Estimate ; AP = Annual Projection and N.A = Not Available.

Source: Planning Commission (2002) : *Annual Report on the Working of the State Electricity Boards and Electricity Departments*, May, p.147.

**Table -39(B) - Commercial Profit / Loss (-) of SEBs (Without Subsidy)**

SEBs	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01
								(P)	(RE)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.Andhra Pradesh	-4	-23	-981	-1255	-939	-1376	-2679	-3117	-2559
2.Assam	-205	-197	-255	-261	-244	-439	-322	-214	-379
3.Bihar	-280	-190	-189	-211	-442	-495	-605	-511	-670
4.Delhi	-207	N.A.	0	-578	-626	-760	-1039	-1103	-1055
5.Gujarat	-519	-493	-550	-1003	-952	-1364	-2039	-3778	-3920
6.Haryana	-404	-507	-468	-554	-635	-765	-704	-1247	-1960
7.Himachal Pradesh	2	-51	19	11	-19	-33	-88	-206	-92
8.Jammu and Kashmir	-225	-293	-347	-363	-507	-661	-835	-793	-990
9.Karnataka	-19	-2	-164	-502	-652	-322	-847	-975	-1675
10.Kerala	-65	-75	-129	-183	-208	-199	-411	-646	-1129
11.Madhya Pradesh	-493	-377	-594	-602	-464	-1058	-2655	-3151	-3264
12.Maharashtra	162	189	276	-408	-92	-11	160	-1479	-1404
13.Meghalaya	-8	-3	-21	-20	-15	-26	-50	-53	-44
14.Orissa	-85	-196	-136	-231	-375	-392	-538	-187	-216
15.Punjab	-626	-693	-681	-644	-603	-943	-1354	-2113	-1477
16.Rajasthan	-260	-415	-412	-430	-498	-640	-1331	-1899	-615
17.Tamil Nadu	-258	-302	-2	-77	-257	-296	-741	-1442	-1447
18.Uttar Pradesh	-808	-1202	-1152	-1136	-3378	-3692	-3692	-2596	-2534
19.West Bengal	-258	-231	-339	-322	-398	-492	-1089	-842	-1059
<b>TOTAL</b>	<b>-4560</b>	<b>-5060</b>	<b>-6125</b>	<b>-8770</b>	<b>-11305</b>	<b>-13963</b>	<b>-20860</b>	<b>-26353</b>	<b>-25259</b>

P = Projection ; RE = Revised Estimate ; AP = Annual Projection and N.A = Not Available.

Source: Planning Commission (2002) : *Annual Report on the Working of State Electricity Boards and Electricity Departments*, May, p.146

е)	
	2001-02
	(AP)
	(11)
	-2820
	-370
	-753
	-1092
	-3491
	-1949
	-48
	-1141
	-2340
	-1354
	-3682
	-3527
	-49
	-230
	-1633
	-2412
	-2510
	-2687
	-1086
	-33177

**Table-39 (C)- Commercial Profit/Loss(-) of SEBs (With Subsidy)**

SEBs	( Rupees, Crore )								
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000 (P)	2000-01 (RE)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.Andhra Pradesh	-4	-23	-37	4	-89	-1376	-130	-53	-932
2.Assam	-205	-197	-255	-261	-244	-439	-322	-214	-379
3.Bihar	-280	-190	-189	-211	-442	-495	-605	-511	-670
4.Delhi	-207	NA	NA	-578	-626	-760	-1039	-1103	-1055
5.Gujarat	100	92	106	108	111	119	-366	-2501	-2604
6.Haryana	-368	-447	-13	46	7	-32	-340	-835	-1548
7.Himachal Pradesh	2	-51	19	11	-19	-33	-88	-206	-92
8.Jammu and Kashmir	-225	-293	-347	-363	-507	-661	-835	-793	-990
9.Karnataka	32	34	43	51	54	58	67	76	76
10.Kerala	-65	-75	-120	-130	-176	-199	-205	-181	-348
11.Madhya Pradesh	-113	38	-80	-8	-163	-812	-2534	-2718	-2800
12.Maharashtra	162	189	276	222	166	295	515	605	-1404
13.Meghalaya	-2	4	-14	-12	-7	-17	-41	-43	-34
14.Orissa	26	30	25	27	-363	-386	-538	-187	-212
15.Punjab	-626	-693	-681	-644	-603	-943	-1354	-1709	-1477
16.Rajasthan	22	10	77	81	63	65	-134	-133	615
17.Tamil Nadu	92	226	348	339	330	274	335	-1192	-1197
18.Uttar Pradesh	-808	-1202	85	381	-1821	-1853	-1853	-2596	-1734
19.West Bengal	-258	-158	-242	-240	-343	-402	-1040	-793	-1009
<b>TOTAL</b>	<b>-2725</b>	<b>-2706</b>	<b>-998</b>	<b>-1178</b>	<b>-4674</b>	<b>-7598</b>	<b>-10509</b>	<b>-15088</b>	<b>-17794</b>

P = Projection ; RE = Revised Estimate ; AP = Annual Projection and NA = Not Available.

Source: Planning Commission (2002) : *Annual Report on the Working of State Electricity Boards and Electricity Departments*, May, p.139

2001-02
(AP)
(11)
-1194
-370
-753
-1092
-2135
-1537
-48
-1141
86
-445
-3183
-3527
-38
-230
-1633
-2412
-2260
-1887
-1036
-24837

**Table-39(D)- Outstanding dues payable by SEBs to Central Sector PSUs as on 28th February , 2002**  
(including surcharge)

						( Rupees, Crore )		
SEBs/States	REC	NTPC	NEEPCO	DVC	NHPC	PFC	PGCIL	TOTAL*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.Andhra Pradesh	0	355.41	0	0.30	0	0.24	12.70	368.65
2.Arunachal Pradesh	0	0	21.43	0	2.23	0	6.20	29.86
3.Assam	207.81	89.02	854.97	1.70	2.17	1.17	192.70	1349.54
4.Bihar	454.35	2222.78	0	981.32	36.95	51.04	268.90	4015.34
5.Chandigarh	0	0.33	0	0	13.53	0	0.30	14.16
6.Chattisgarh	0	269.96	0	0	0	0	0.90	270.86
7.Delhi	0	3476.10	0	0	615.17	4.93	187.80	4284.00
8.Daman & Diu	0	0.02	0	0	0	0	0.00	0.02
9.Gujarat	24.04	403.03	0	0	0	0.04	0.00	427.11
10.Goa	0.03	0.06	0	0	0	0	0.00	0.09
11.Haryana	0	673.32	0	0	595.50	0	28.10	1296.92
12.Himachal Pradesh	0.05	45.03	0	0	79.37	0.27	0.40	125.12
13.Jammu and Kashmir	0.26	148.45	0	0	76.00	0	198.50	423.21
14.Jharkhand	0	1827.12	0	1157.00	3.64	0	33.60	3021.36
15.Karnataka	5.88	310.91	0	0	0	0	32.20	348.99
16.Kerala	0.21	1114.72	0	0	0	0	20.21	1135.14
17.Madhya Pradesh	1632.73	1917.34	0	0	0	125.71	61.10	3736.88
18.Maharashtra	0	744.28	0	0	0	0	6.20	750.48
19.Manipur	3.70	0	148.48	0	26.42	0	38.80	217.40
20.Meghalaya	31.42	0	19.54		1.59	0	1.70	54.25
21.Mizoram	13.49	0	48.44	0	8.15	1.18	0.00	71.26
22.Nagaland	0.36	0	74.56	0	9.08	0.16	16.50	100.66
23.Orissa	0	979.61	0	0	18.55	0.20	3.40	1001.76
24.Punjab	0.28	376.43	0	0	336.10	50.00	9.40	772.21
25.Pondicherry	0	41.57	0	0	0	0	1.70	43.27
26.Rajasthan	0	339.91	0	0	68.39	0.11	39.30	447.71
27.Sikkim	0	47.41	0	0	2.15	0	14.80	64.36
28.Tamil Nadu	1.24	590.11	0	0	0	0	13.90	605.25
29.Tripura	8.51	0	66.57	0	3.48	0	0.10	78.66
30.Uttar Pradesh	975.58	4041.27	0	0	304.64	0	136.40	5457.89
31.Uttaranchal	0	384.09	0	0	0.26	0	0.40	384.75
32.West Bengal	535.84	1667.50	0	927.50	18.16	0.05	88.10	3237.15
TOTAL	3895.78	22065.78	1233.99	3067.82	2221.53	235.10	1414.31	34134.31

\* There are some other institutions like BHEL which do not appear here.



Source: Planning Commission (2002) : *Annual Report on the Working of State Electricity Boards and Electricity Departments*, May, p.176

### *State Road Transport Undertakings*

The other major PSUs to suffer poor financial performance are State Road Transport Undertakings (SRTUs). As shown in Table 40, every state has faced losses in its SRTU, with relatively the largest amount of loss occurring in Tamil Nadu (-Rs 925 crore) followed by Maharashtra (-Rs 656 crore) and Gujarat (-Rs 527 crore) during 1997-2000. These losses have occurred during the first three years of the ninth plan, for which the states had projected instead revenue surpluses from their SRTUs. Similar backlog in achievement is seen in Andhra Pradesh, Haryana, Karnataka, Kerala, Madhya Pradesh and Orissa. Relatively better performance as compared with the ninth plan target has been shown by West Bengal and Punjab, but all of them continued to show financial losses (Table 40).

### **Performance of State PSUs as a Group**

The N. J. Kurian Study Group cited earlier has provided very many state-level details on the performances of their PSUs. The broad conclusions of the Study Group Report are summarised below:

- The total investment in State PSUs. Andhra Pradesh, Delhi, Gujarat, Karnataka, Kerala, Maharashtra, Tamil Nadu, Uttar Pradesh and West Bengal accounted for about 80 per cent of the total investment in State PSUs in 1998-99 [Table 41 (A)]. Delhi topped followed by Andhra Pradesh, Maharashtra and Uttar Pradesh. Each year investments were shooting up by more than Rs 10,000 crore. In 1998-99, the incremental investment were to the tune of Rs 26,316.68 crore.
- Accumulated losses continued to be the bane of the State PSUs [Table 41(B)]. They were a common occurrence for all the States during all the years. Over 90 per cent of the accumulated losses were incurred by twelve States that included Andhra Pradesh, Assam, Delhi (UT), Gujarat, Karnataka, Kerala, Maharashtra, Orissa, Punjab, Tamil Nadu, Uttar Pradesh and West Bengal.

Table 40: Net Profit/Commercial Profit/Losses in State Road Transport Undertakings (SRTUs)

(Rupees, crore)

State Road Transport Undertaking	1980-81	1984-85	1989-90	1992-93	1993-94	1994-95	1995-96	1996-97	1992-97	1997-98	1998-99	1999-2000 Estimate	2000-01 Estimate	Ninth Plan estimates 1997-2002	Memo Items Total of 1997-2000	Total Balance to reach Ninth Plan Estimates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Andhra Pradesh	-26.21	2.72	2.15	-26.53	6.25	12.70	45.07	6.32	-12.24	-49.73	-98.64	-95.03	31.03	473.41	-243.40	716.81
Arunachal Pradesh	-	-	-0.51	-1.99	-3.78	-4.67	-6.93	-6.83	-26.18	-8.81	-10.82	-9.96	-10.66	-43.05	-29.59	-13.46
Assam	-1.62	-4.31	-11.31	-23.15	-27.65	-17.72	-20.94	-21.98	-111.89	-22.43	-23.59	-25.13	-24.56	-88.37	-71.25	-17.12
Bihar	-5.90	-10.71	-8.87	-14.59	-29.77	-29.83	-38.38	-33.94	-137.87	-25.30	-39.18	-46.56	-12.19	-262.53	-98.97	-163.56
D.T.C. (Delhi)	-	-	-	-	-	-	-	-	-	-174.18	-207.29	-204.20	-130.75	-	-	-
Goa (Kadamaba)	-	-	0.35	-0.81	-2.25	-3.96	-4.36	-4.21	-13.88	-2.50	-3.70	-0.85	1.98	-16.56	-7.05	-9.51
Gujarat	-27.86	-40.55	1.66	3.93	-27.40	-77.64	-28.88	-72.74	-340.71	-210.72	-156.73	-159.82	-112.19	148.11	-527.27	675.38
Haryana	-0.63	-1.26	2.68	9.68	5.66	-3.12	-29.56	-31.50	-63.3	-45.96	-72.23	-107.59	-113.99	37.97	-225.78	263.75
Himachal Pradesh	-1.81	-5.58	-4.01	-11.30	-6.59	-15.67	-10.08	-21.92	-54.6	-10.96	-16.25	-50.10	-55.55	-317.96	-77.31	-240.65
Jammu & Kashmir	-0.88	-6.84	-7.52	-24.68	-20.69	-19.94	-23.43	-27.1	-118.35	-29.61	-34.24	-32.58	-30.82	-213.84	-96.43	-117.41
Karnataka	-	-	-	-	-	-	-	-	-	-	-	-	-	48.42	-85.09	133.51
KSRTC	-10.96	-20.49	-54.00	-61.29	-92.73	-69.75	-48.00	-94.05	-	-54.55	-15.94	-17.73	2.40	-	-	-
NWKRTC	-	-	-	0	-	-	-	-	-	-	0.19	0.07	1.79	-	-	-
BMTC	-	-	-	-7.82	-	-	-	-	-	-	6.59	4.10	5.39	-	-	-
Kerala	-7.86	-13.09	-23.15	-28.27	-22.70	0.19	-16.52	-27.85	-118.30	-51.00	-70.39	-59.51	-55.11	-70.27	-180.90	110.63
Madhya Pradesh	-7.51	-12.62	-14.99	0.22	-23.54	-36.13	-51.23	-69.35	-177.05	-66.37	-80.83	-57.00	-32.75	-18.95	-204.20	185.25
Maharashtra	-34.07	-4.23	-49.98	4.48	43.92	22.75	-3.17	-136.24	-101.66	-169.64	-142.06	-344.70	-353.08	655.2	-656.40	1311.60
Manipur	-0.99	-1.32	-0.81	-2.02	-2.20	-1.71	-1.94	-1.10	-9.41	-1.54	-1.99	-2.57	-2.43	-14.94	-5.85	-9.09
Meghalaya	-0.58	-1.64	-0.83	-2.35	-0.28	-0.41	-2.46	-2.69	-8.84	-3.34	-2.19	-3.45	-2.66	-9.02	-8.98	-0.04
Mizoram	-	-	-3.59	-4.61	-4.80	-5.50	-6.46	-6.51	-27.83	-6.46	-6.72	-8.02	-8.84	-39.6	-21.20	-18.40
Nagaland	-0.55	-1.11	-2.47	-3.46	-4.88	-7.19	-8.02	-9.00	-31.49	-7.94	-8.82	-9.32	-9.21	-36.04	-26.08	-9.96
Orissa	-3.34	-10.27	-6.81	-8.33	-6.24	-7.84	-10.55	-14.59	-46.91	-13.95	-14.18	-16.58	-12.15	18.3	-44.71	63.01
Punjab Roadways	-11.42	-16.68	-21.78	-22.61	-9.94	-9.42	-23.51	-39.27	-118.78	-53.30	-69.80	-91.65	-89.64	-223.05	-214.75	-8.30
PEPSU RTC	-5.98	-13.17	-21.48	-17.09	-0.82	-2.58	-11.53	-18.00	-61.94	-29.92	-27.52	-27.41	-17.24	14	-84.85	98.85
Rajasthan	-7.07	4.08	0.15	7.81	23.80	23.39	7.85	6.79	44.61	-18.24	-37.47	-80.00	-87.00	53.15	-135.71	188.86
Sikkim	0.18	-0.38	-0.12	-3.52	-3.28	-5.18	-6.30	-4.91	-22.32	-4.04	-3.26	-7.17	-10.08	-18.15	-15.62	-2.53
Tamil Nadu	-14.58	-2.52	-14.45	-50.67	-53.25	-40.09	-201.76	-313.15	-571.69	-225.92	-409.90	-289.16	-134.93	935.53	-924.98	1860.51
Tripura	-0.89	-1.77	-2.70	-3.59	-3.39	-3.47	-4.80	-5.45	-20.82	-5.57	-6.43	-8.25	-9.87	-25.96	-20.25	-5.71
Uttar Pradesh	-8.54	-15.66	-17.57	-22.51	-8.75	-35.62	-41.87	-48.14	-153.72	-44.97	-17.60	-32.33	-91.36	179.8	-94.90	274.70
Calcutta STC	-15.47	-25.77	-19.05	-22.05	-20.00	-19.96	-22.53	-21.85	-92.53	-7.99	-4.45	-14.51	2.43	-381.79	-12.84	-368.95
North Bengal STC	-3.89	-8.45	-0.75	-10.46	-9.39	-9.72	-11.36	-22.54	-55.57	-14.64	-12.81	-16.60	-5.52	-136.85	-34.51	-102.34
South Bengal STC	-1.59	-3.06	-2.48	-4.68	-6.82	-7.26	-12.16	-12.9	-33.78	-2.86	-4.83	-9.42	-2.12	-157.21	-9.60	-147.61
Total	-199.82	-214.68	-282.94	-344.44	-311.51	-375.25	-593.81	-1,054.7	-2,487.05	-1,370.26	-1,593.08	-1,823.03	-1,369.68	489.75	-4158.47	4648.22

Source: (i) Annual Plan 2000-01 financial resources discussion held in Planning Commission during November/December 1999.

- Nil/not available

Quoted in Planning Commission (2001a): *Indian Planning Experience : A Statistical Profile*(ii) The last three columns are from Planning Commission (2000): *Mid-Term Appraisal of Ninth Five Year Plan (1997-2002)*

**Table No: 41 (A): Total Investment of State PSUs by State.**

(Amount in Rupees Crore)

STATE/YEAR	1990-91	1991-92	1992-23	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	CARG (Per Cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ANDRA PRADESH	6085.8	7030.4	6364.1	10486.9	12751.1	13254.6	11761.5	13174.04	23461.5	18.4
ARUNACHAL PRADESH	30.3	32.3	39.1	38.3	47.7	44.8	52.4	50.3	51.7	6.9
ASSAM	2284.05	2599.4	2853.2	3078.15	3301.6	3511.8	3632.4	3777.6	3680.2	6.1
DELHI (U.T.)	13370.4	18589.25	21031.6	20622.2	20250.3	23461.5	24278.6	25159.9	25222.6	8.3
GOA	139.61	178.45	203.3	246.6	328.2	400.7	475.9	594.1	601.1	20
GUJARAT	6535.7	7206.7	7729.4	8160.7	9101.3	10155.7	11107.4	11508.8	11976.5	7.9
HARYANA	437.05	447.4	477.5	468.9	516.4	601.7	666.9	789.6	927.2	9.9
HIMACHAL PRADESH	1087.7	1185.7	1233.1	1340.1	1598.3	1739.2	1948.2	2184.9	2468.2	10.8
JAMMU & KASHMIR	258.2	279.5	307.5	337.8	382.5	442.4	497.04	589.6	641.7	12.1
KARNATAKA	4565.6	5398.3	6166.5	7505.3	6504.3	10866.7	13353.1	16224.2	18392.7	19.0
KERALA	3551.1	4058.2	4394.4	4915.3	5515.5	6367.4	7623.7	9387.3	12118.4	16.6
MADHYA PRADESH	519.0	565.2	674.02	693.2	723.0	859.3	854.8	949.7	936.1	7.7
MAHARASHTRA	6450.1	6989.5	8743.4	9157.0	9892.4	10523.6	14309.9	19163.1	22607.4	17.0
MANIPUR	52.05	58.85	64.2	117.9	122.1	127.3	129.5	135.4	141.8	13.4
MEGHALAYA	340.7	379.95	398.5	406.6	412.2	431.3	437.5	450.5	451.4	3.6
MIZORAM	22.6	21.2	23.3	22.4	22.3	23.2	24.0	31.9	36.9	6.3
NAGALAND	209.15	220.2	238.0	250.3	355.3	98.0	180.3	189.7	200.9	-0.5
ORISSA	2272.15	2583	2754.02	3049.0	3322.9	3464.7	5781.7	6269.8	6794.7	14.7
PONDICHERRY (U.T)	48.31	88.4	100.1	116.9	142.4	176.2	213.9	273.4	325.5	26.9
PUNJAB	5493.3	6082.7	6710.95	7337.7	8137.9	9060.9	9826.5	11064.2	11160.6	9.3
RAJASTHAN	3148.8	3594.4	4234.9	5016.7	6117.1	6711.1	7549.3	8687.5	10178.8	15.8
SIKKIM	87.5	67.9	75.9	70.6	75.1	91.1	85.1	90.2	92.5	0.7
TAMIL NADU	4742.6	5419	5567.5	6393.8	7933.3	8830.4	9704.9	10738.6	12170.2	12.5
TRIPURA	78.3	87.4	95.9	101.4	105.1	119.8	130.5	143.8	117.5	5.2
UTTAR PRADESH	10868.0	12384.2	14199.5	15309.3	13611.6	16990.9	18578.1	19266.1	21146.6	8.7
WEST BENGAL	5082.2	5468.25	6029.85	6551.9	7209.9	7990.5	8783.7	9596.3	11202.8	10.4
TOTAL :	77760.04	91315.7	102709.68	111795.18	123179.45	136344.63	151986.75	170788.79	197105.47	12.33

CARG =Compound Annual Rate of Growth

Planning Commission (2002): *Study Group on Reforms in State Public Sector Undertakings – Final Report*, Volume I, p.47, Government of India, August

**Table No 41 (B): Accumulated Losses of State PSUs by State.**

					(Amount in Rupees Crore)					
STATE/YEAR	1990-91	1991-92	1992-23	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	CARG (Per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ANDRA PRADESH	802.4	988.9	1273.9	912.75	798	1097.3	1519.1	1540.7	1713.6	10
ARUNACHAL PRADESH	10.8	11.8	11.9	12.1	14.5	15.6	14.4	20.5	20.5	8.4
ASSAM	874.5	1140.2	1247.6	1157.2	1461.9	1646.7	2044.6	2493.02	3110	17.2
DELHI (U.T.)	1565.1	2016.1	2726.3	3413.7	4225.5	5319	4394.9	5343.31	6766.6	20.1
GOA	8.4	11.9	11.18	14.5	11.2	19.4	35.7	49	52.6	25.8
GUJARAT	444.5	480.4	498.8	549.9	640.1	666.9	739.9	943.5	1137.9	12.5
HARYANA	85.8	87.2	89.4	98.9	112.9	122.9	139.9	156.4	167.1	8.7
HIMACHAL PRADESH	107.8	129.2	104.5	149.4	160.9	170.5	192.8	214.2	214.5	9
JAMMU & KASHMIR	132.4	178.1	253.3	345.7	425.2	532.3	618.8	732.6	842.8	26
KARNATAKA	644.3	681.3	717.9	903.6	918.9	1033	1193.2	1187.2	1451.1	10.7
KERALA	904.5	1009.7	1177.6	1274.6	1326.3	1508.8	1789.9	2012.1	2337.7	12.6
MADHYA PRADESH	10.8	21.2	32.7	47.1	47.04	89.4	109.4	105.1	117.3	34.8
MAHARASHTRA	402.7	449.3	200.1	210.9	202.8	233.3	427.4	634.5	908.9	10.7
MANIPUR	29.2	34.4	37.2	46.6	55.9	68.1	72.3	79.1	84.3	14.2
MEGHALAYA	116.6	128.9	142.1	149.4	167.9	184.8	225.1	275.2	303.8	12.7
MIZORAM	5.9	7.4	10.2	10.6	13.3	16.3	18.6	23.7	28.6	21.9
NAGALAND	187.8	213.3	238.7	262.8	379	134.3	155.9	164.6	178.6	-0.6
ORISSA	154.8	197.7	285.1	349.1	445.3	475.3	789.7	1211.8	1712.2	35.1
PONDICHERRY (U.T)	0.1	0.8	1.4	4.8	15.9	40.7	73.1	96.3	117	123.2
PUNJAB	562.5	579.4	718.9	848.9	872.4	772	715.4	727.8	788.5	4.3
RAJASTHAN	746.6	671.8	615.7	530.1	461.2	442	334.1	289.2	271.3	-11.9
SIKKIM	3.05	3.84	4.9	8.9	17.2	23.5	26.8	29.3	34.2	35.3
TAMIL NADU	318.1	354.7	388.7	404.8	488.2	773.3	1066.7	1372.4	1985.6	25.8
TRIPURA	61.8	74.8	86.7	99.3	108.7	122.5	139.2	157.9	170.1	13.5
UTTAR PRADESH	1705.2	1716.7	1802.8	2094.2	2125.9	2365.2	2861.3	2526.1	2889	6.8
WEST BENGAL	1410.2	1666.5	1863.8	2001.4	2203.1	2332.3	2520.3	2719.4	3763.6	13.1
TOTAL:	11295.8	12855.5	14541.3	15901.5	17699.4	20208.3	22218.5	25104.6	31167.3	13.5

CARG = Compound Annual Rate of Growth.

Source: As in Table 41(A), p.48.

Delhi and West Bengal were the loss leaders with Assam, Uttar Pradesh, Kerala and Tamil Nadu as their ardent followers.

- All the State PSUs taken in different years of the study were not able to earn the expected return on investment. Sectorally, the position was not different. The benchmark rate of return for the manufacturing State PSUs is 12 per cent per annum on their investment. The enterprises in trading & services category need to earn an optimum rate of return of 10 per cent per annum on their investment. The financial category of enterprises are expected to earn a rate of return of 9 per cent on their investment. The promotional State PSUs are expected to earn a rate of return of 8 per cent per annum. The utility enterprises should earn a rate of return of 12 per cent.

Data presented in Table 41(C) brings out the extent of gap in the sectoral rates of return. For instance, in the case of the most important utility enterprises, it is observed that Andhra Pradesh, Gujarat, Himachal Pradesh, Karnataka, Kerala, Maharashtra, Pondicherry, Punjab, Rajasthan, Tamil Nadu and Uttar Pradesh are the states where utility enterprises have consistently showed a positive return although the returns have generally been below the benchmark rate. Delhi, Mizoram and Tripura experienced a consistently negative rate of return in case of the utility enterprises. Other states exhibited a mixed trend.

As for the return on capital investments is concerned, the following extracts from the Reports of the Comptroller and Auditor General of India are illustrative of the malaise at the states' PSUs and statutory corporations:

*Karnataka State*

- “(i) As on 31 March 2002, the total investment in 76 Public Sector Undertakings (70 government companies and 6 statutory corporations) was Rs 22,678.03 crore (equity: Rs 5,104.00 crore; long-term loans Rs 14,980.70 crore; and share application money: Rs 2,593.33 crore).

Table: 41 (C) : State-wise Rate of Return - State PSUs by Category

1.Manufacturing Category PSUs				2.Trading and Services PSUs			3.Financial Category PSUs			4.Promotional Category PSUs			5.Welfare Category PSUs			6.Utility Category PSUs		
State/Year	1990-91	1995-96	1998-99	1990-91	1995-96	1998-99	1990-91	1995-96	1998-99	1990-91	1995-96	1998-99	1990-91	1995-96	1998-99	1990-91	1995-96	1998-99
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Andhra Pradesh	-2.36	-1.16	-	13.96	19.04	3.47	7.00	9.43	10.61	2.47	1.23	-0.69	-	-1.43	0.14	16.08	10.15	7.22
Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assam	12.61	11.86	6.00	-0.89	2.19	1.93	1.07	-1.36	-1.90	4.96	16.35	-25.10	-2.12	-7.25	-6.83	3.93	2.07	-5.03
Delhi	-	-	-	8.13	5.28	22.54	12.63	12.68	10.30	73.72	21.91	15.11	10.70	7.58	0.91	-23.76	-26.88	-23.71
Goa	-4.73	1.51	-10.88	-	-	-	0.00	14.57	3.00	7.49	13.60	13.04	0.00	0.11	0.08	14.05	-25.59	7.62
Gujarat	17.97	25.97	26.40	11.37	13.40	0.73	3.58	5.28	2.12	6.05	11.90	8.69	24.07	60.92	21.94	7.89	9.24	0.10
Haryana	26.34	17.79	15.60	9.78	11.43	10.33	5.14	11.43	8.72	0.53	-8.02	-0.07	1.50	0.34	0.51	-	-	-
Himachal Pradesh	-6.34	9.39	0.10	2.35	8.70	6.20	-0.95	0.22	-1.11	-5.77	5.65	12.62	0.61	1.19	0.08	1.09	4.02	1.82
Jammu and Kashmir	-10.26	-16.22	-5.53	0.00	0.00	0.00	-	-	-	0.89	-25.93	-10.60	-	-	-	-341.37	80.17	37.86
Karnataka	5.89	10.86	2.81	12.33	27.77	7.57	3.02	4.03	5.21	0.94	3.88	0.37	-1.53	-0.34	1.15	10.55	11.93	9.83
Kerala	29.83	0.23	1.41	3.07	7.17	6.24	7.74	26.22	12.62	-65.57	-52.93	22.10	-0.98	1.11	2.28	3.07	7.17	6.24
Madhya Pradesh	18.23	0.60	-3.48	19.36	9.33	14.21	0.00	0.02	0.02	3.38	2.54	1.71	-	-	-	-	-	-
Maharashtra	-2.16	2.39	-5.34	10.30	15.29	20.26	0.20	0.67	-1.78	0.25	2.84	-2.65	-1.39	0.01	-0.36	1.36	3.52	2.26
Manipur	-3.16	-18.14	-15.9	-	-	-	5.00	-3.35	-188.33	-28.68	-62.30	-104.80	-	-	-	-	-	-
Meghalaya	5.41	16.96	5.12	-4.18	-1.20	-1.00	0.78	2.37	0.17	-12.15	-12.70	-19.17	-	-	-	-0.02	-0.64	-0.58
Mizoram	0.00	9.23	3.28	0.00	0.00	0.00	4.80	4.55	-0.29	-91.67	-44.74	-26.67	-	-	-	-14.18	-11.81	-12.59
Nagaland	-	-	-	-40.55	-42.80	-22.51	-6.15	-6.13	-1.74	-	-	-	-	-	-	-	-	-
Orissa	-5.37	22.64	-0.80	-0.05	4.73	6.05	0.42	4.59	-10.51	3.91	5.70	2.01	-	-	-	9.18	13.42	-0.36
Pondicherry (U.T.)	18.51	-13.44	-15.23	11.36	11.93	-39.66	2.83	10.12	10.96	6.40	-164.29	-6.32	34.00	6.31	12.14	-	11.33	0.28
Punjab	14.47	-13.53	-5.43	18.91	10.91	16.06	5.79	11.40	19.97	1.91	1.00	-0.07	-0.17	0.82	1.06	4.92	0.44	4.48
Rajasthan	2.27	4.73	3.89	3.08	7.96	6.77	1.12	1.97	-0.01	2.19	4.26	2.76	-	-	-	3.17	11.50	9.28
Sikkim	12.75	4.84	8.45	68.29	44.93	34.09	1.32	9.47	5.40	-	-	-	0.00	0.00	-2.03	-	-	-
Tamil Nadu	19.98	13.23	8.07	38.39	78.46	5.79	5.03	7.98	0.27	-0.84	-1.03	2.99	0.91	1.18	0.64	8.89	10.65	0.58
Tripura	-15.98	-7.99	-9.36	-	-	-	2.29	32.41	9.58	0.37	-3.44	-9.12	11.22	0.00	0.00	-40.50	-58.24	-50.91
Uttar Pradesh	0.49	-8.09	3.23	-5.52	25.60	28.92	7.59	12.77	8.64	13.92	11.02	5.41	1.92	2.13	2.04	8.12	10.75	12.91
West Bengal	-8.03	-3.01	-13.26	36.57	14.02	1.51	-3.25	-1.38	-0.14	3.28	0.90	-0.03	-	-	-	-0.21	3.59	-3.27
All-India	2.85	3.07	4.95	15.84	12.07	11.47	6.80	8.09	5.48	3.03	3.95	-0.43	-8.74	1.02	0.93	4.79	6.39	3.44

Source: Planning Commission (2002): *Final Report of Study Group on Reforms in State Public Sector Undertakings*, Volume 1. August

“Out of 57 working and 13 non-working government companies only 37 working government companies and 5 non-working government companies have finalised their accounts for 2001-02 by September 2002. Accounts of all 6 statutory corporations were in arrears for one year. The aggregate profit of 17 government companies, which finalised their accounts for the year 2001-02, was Rs 279.79 crore. The accumulated losses of 13 companies and 3 corporations had far exceeded their paid up capital” (*Epitome of GAG's Reports on the Government of Karnataka, For the year ended 31 March 2002*)

#### *Rajasthan*

“In the State of Rajasthan there were twenty government companies (including three subsidiaries) and four statutory corporations as on 31 March 2000. The aggregate investment in these PSUs was Rs 10,838.49 crore (share capital Rs 2,266.65 crore and loan Rs 8,571.84 crore). During the year 1999-2000, the state government received dividend of Rs 3.20 crore from two government companies representing a return of 1.06 *per cent* on its total equity as against 1.49 *per cent* received in previous year.

“Out of 20 government companies, only 9 companies have finalised (September 2000) accounts for the year 1999-2000. Six of these companies earned profits aggregating Rs 40.24 crore, while the losses of the three others were Rs 0.28 crore. The accounts of the remaining 11 companies were in arrears for periods ranging from one year to four years. Based on the latest available accounts, the accumulated losses (Rs 46.49 crore) of six government companies had exceeded their paid-up capital (Rs 14.06 crore)” (*Report of the Comptroller and Auditor General of India, For the year ended 31 March 2000, Commercial, Government of Rajasthan*).



## **State-Wise Expenditure Profiles**

### *Rapid Expansion in Non-Developmental Expenditure*

The second major factor contributing to the deterioration in the fiscal balance of the major states during the recent period has been the sudden jump in non-development expenditures following the upward revision of pay and pensions of state government as well as local bodies' employees. As shown by the Eleventh Finance Commission (p.185), substantial revisions were effected in the pension payments of major states, with the average increase working out to 38.5 per cent during 1998-99 as against an increase of 17.7 per cent in the previous year. Amongst the states, which effected the highest revisions in pension, payments in 1998-99 were Goa (113.0 per cent) followed by Haryana (106.0 per cent), Uttar Pradesh (68.6 per cent), Punjab (65.6 per cent), Gujarat (62.3 per cent) and Madhya Pradesh (51.9 per cent).

Yet another important component of non-development expenditures of states has been the acceleration in the growth of interest payments. As shown in Appendix Table 28, gross interest payments as percentage of revenue receipts of states has steadily increased, with the average for all the states rising from 17.7 per cent in 1997-98 to 23.6 per cent in 2002-03 (BE). Earlier, the relevant ratio had risen rather rapidly from 7.5 per cent in 1980-81 to 13.0 per cent in 1990-91 and further to 17.7 per cent in 1997-98. The states facing these ratios more than the all-states average (23.6 per cent) in the latest year are: West Bengal (41.8 per cent), Uttar Pradesh (31 per cent), Punjab (24.8 per cent), Gujarat (26.7 per cent), Bihar (23.8 per cent) and Andhra Pradesh (24.8 per cent).

### *Developmental Versus Non-Developmental Expenditures of States*

In the decomposition of aggregate expenditure as between developmental and non-developmental expenditures (Appendix Tables 17 and 18), all states have experienced some erosion in their proportions of expenditure earmarked for developmental purposes, and their proportions of non-developmental expenditures have expanded as a result of, as repeatedly emphasized earlier, salary and pension revisions and increasing debt servicing.

If the proportions of 58 per cent to 60 per cent of aggregate expenditures, which are all-states averages, are considered as the benchmark for developmental expenditure purposes for recent years, all the southern states of Karnataka, Andhra Pradesh, Kerala and Tamil Nadu (ranging from 63 per cent to 58 per cent) as well as Haryana (63 per cent), Gujarat (68 per cent), Madhya Pradesh (62 per cent) and Rajasthan (58 per cent), show better record in their attempt to devote higher proportions of expenditures for developmental purposes. Amongst the major states, Punjab has been having the lowest share of developmental expenditure at about 45-46 per cent in recent years, probably because of the diversion of resources in favour of the forces of law and order, apart from the general causes as applicable to all other states; in the 1980s its share of developmental expenditure was as high as 73 per cent to 75 per cent when the all-states average stood at 69-70 per cent. Uttar Pradesh (49 per cent in 2002-03), Maharashtra (49 per cent), West Bengal (54 per cent) and Orissa (54 per cent) are the other states to experience low and sharply declining proportions of state expenditures earmarked for social and economic developmental purposes. In the case of Maharashtra, the proportions were about 72 per cent in the late 1980s and until the early 1990s; in its case, a precipitate fall has occurred in the second half of the 1990s. Likewise, Uttar Pradesh, West Bengal and Orissa too had these ratios at 67 per cent to 69 per cent in the late 1980s.

Looking at it differently, however, the ratio of development expenditure to GSDP statewise presents a somewhat contrasting picture (Table 42). While three of the four southern states, namely, Karnataka, Kerala and Tamil Nadu, have experienced lower developmental expenditures to GSDP ratios during the latest period 1998-99 to 2002-03 (BE) as compared with the previous decade, the low income states of Bihar, Madhya Pradesh and Orissa as well as West Bengal in the middle-income category have shown higher proportions in recent years as compared with the past decade. One explanation could be that this is partly statistical because these are the very states which have faced, as explained in a subsequent section, lower rates of growth of SDP and hence their ratios are based on relatively lower SDP numbers.

**Table 42: Statewise Development and Non-Development Expenditures as Percentage of GSDP-Period Averages**

States	Developmental Exp/SDP Ratio (per cent)					Non-Developmental Exp/SDP Ratio (per cent)				
	1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83	1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>High Income States</b>										
Gujarat	15.0	11.1	13.8	14.8	12.7	5.3	3.9	4.2	3.8	3.0
Haryana	11.2	11.3	11.0	13.3	13.4	6.2	9.7	4.3	4.1	2.9
Maharashtra	9.5	10.0	11.0	13.0	11.3	5.9	3.8	4.1	4.3	4.2
Punjab	9.1	9.6	13.3	14.4	12.2	8.9	7.9	5.0	4.0	3.3
Goa	15.5	15.0	20.6	21.2	-	11.9	8.9	5.6	5.6	-
<b>Middle Income States</b>										
Andhra Pradesh	12.9	12.8	13.4	15.6	12.8	5.8	4.7	4.4	4.3	3.4
Karnataka	11.9	12.8	14.1	14.7	13.7	5.3	4.9	4.7	4.5	4.0
Kerala	10.8	11.8	12.1	13.2	12.6	7.4	6.2	5.9	5.6	3.6
Tamil Nadu	10.2	11.5	15.6	13.3	14.3	6.0	4.5	4.3	3.8	3.6
West Bengal	10.4	9.3	9.5	9.6	9.8	6.6	4.6	4.2	3.5	2.9
<b>Low Income States</b>										
Bihar	15.9	11.2	14.5	13.8	13.6	10.4	6.8	6.8	4.7	3.7
Madhya Pradesh	12.9	11.6	12.3	13.4	13.0	6.0	4.5	4.0	4.0	2.9
Orissa	15.4	14.4	17.3	16.1	15.9	9.9	6.9	6.4	5.6	4.1
Rajasthan	12.4	13.7	14.2	16.0	14.4	7.7	6.1	5.3	4.9	4.1
Uttar Pradesh	10.8	11.2	12.8	12.4	11.6	8.0	7.2	5.9	4.6	3.1
<b>New States</b>										
Chattisgarh	9.2	-	-	-	-	4.1	-	-	-	-
Jharkhand	-	-	-	-	-	-	-	-	-	-
Uttaranchal	-	-	-	-	-	-	-	-	-	-
<b>Special Category States</b>										
Arunachal Pradesh	49.9	55.5	55.9	64.7	-	17.9	14.0	14.8	22.6	-
Assam	15.6	13.6	15.9	16.7	13.4	8.4	6.7	5.5	5.7	4.1
Himachal Pradesh	25.8	25.2	23.5	30.3	23.7	11.9	9.7	9.2	8.4	5.6
Jammu and Kashmir	31.4	28.4	30.5	27.2	22.0	16.9	13.9	13.2	9.3	5.9
Manipur	30.2	34.8	37.3	41.6	35.7	15.6	12.9	13.0	12.9	11.0
Meghalaya	26.3	25.6	30.5	33.6	28.6	11.4	9.9	9.6	10.8	9.3
Mizoram	56.3	57.0	64.5	55.1	-	20.0	18.2	18.0	15.1	-
Nagaland	39.1	35.0	44.7	61.6	55.7	21.0	19.6	19.7	24.6	23.1
Sikkim	60.0	58.4	66.6	68.7	61.1	88.2	120.7	15.4	11.0	9.8
Tripura	29.8	29.9	32.3	34.3	23.7	12.2	11.6	11.0	8.8	6.2
NCT Delhi	7.6	6.6	-	-	-	3.3	2.3	-	-	-
All States	9.9	9.8	11.1	11.6	10.9	5.7	4.7	4.2	3.7	3.0

Source: Appendix Tables 17 and 18

### *States' Plan Expenditures*

States' plan expenditures to GSDP ratios generally trace the same path as development expenditure proportions. However, there are some surprising differences. Maharashtra is getting bracketed with Bihar and Punjab, with all the three states having the lowest plan expenditures to GSDP ratios of about 3-4 per cent. These states had enjoyed about 7 per cent of plan expenditures to GSDP ratios for some years in the 1980s, but they have shown precipitate declines in recent years (Appendix Table 19). Amongst the southern states, Andhra Pradesh, Karnataka and Kerala enjoy better plan expenditure to GSDP ratios of 5 to 6 per cent now and that was what they had in the early 1980s. Amongst them, Tamil Nadu, which had a ratio of 5 to 6 per cent in the 1980s, has a lower ratio of a little above 3 per cent now. Similar declines in relative plan expenditures, or increases in non-plan expenditure ratios, have taken place in all major states (Appendix Tables 19 and 20).

Significantly, in respect of some of the states like Andhra Pradesh, Bihar, Haryana, Kerala and Punjab, the annual plan outlays approved by the Planning Commission (Appendix Table 21) are lower than the plan expenditures (revenue and capital accounts together) shown in the respective state budgets (Appendix Table 19). It appears that the centrally-sponsored plan schemes and central plan schemes earmarked for specific states, which are routed through the state budgets fully or on a matching basis, are included in plan expenditures and not in plan outlays (see *Eleventh Finance Commission Report*, p.32). If so, it is interesting that in the case of some states like Maharashtra, approved plan outlay is nearly thrice the amount of plan expenditure shown in the budget for 2002-03.

It is also significant that plan expenditures of states as percentages of total development expenditures generally vary with their income levels, the high-income states having lower proportions of plan expenditures and the low-income ones higher proportions. This has been generally so since the beginning of the 1980s (Table 43). But, there are some noticeable divergences in this respect too. First, Bihar, which is undoubtedly slow-growing and a low income state, has also the lowest proportion of plan

**Table 43: Plan Expenditure as a Percentage of Development Expenditure - Period Averages**

		Plan Expenditure/Developmental Expenditure Ratio (per cent)				
States		1998/99- 2002/03	1993/94- 1997/98	1990/91- 1992/93	1986/87 - 1988-89	1980/81 - 1982-83
(1)		(2)	(3)	(4)	(5)	(6)
<b>High Income States</b>						
1	Gujarat	33.0	31.3	44.4	35.4	47.8
2	Haryana	34.5	37.1	42.1	42.7	48.6
3	Maharashtra	25.8	40.5	37.3	42.7	43.1
4	Punjab	30.0	36.3	40.1	42.3	45.8
5	Goa	34.5	36.8	45.2	44.4	
<b>Middle Income States</b>						
6	Andhra Pradesh	46.2	38.9	38.2	36.4	41.4
7	Karnataka	42.5	45.4	45.3	30.8	44.6
8	Kerala	40.3	41.3	34.0	29.0	39.8
9	Tamil Nadu	35.0	31.3	26.9	40.9	34.7
10	West Bengal	39.1	37.8	32.4	40.9	34.7
<b>Low Income States</b>						
11	Bihar	33.1	30.6	43.7	46.6	40.9
12	Madhya Pradesh	43.1	44.1	48.2	47.8	54.7
13	Orissa	47.3	53.5	56.9	48.9	49.5
14	Rajasthan	38.6	48.2	47.2	28.7	49.5
15	Uttar Pradesh	41.0	40.6	45.2	46.7	54.9
<b>New States</b>						
16	Chattisgarh	49.3	-	-	-	-
17	Jharkhand	-	-	-	-	-
18	Uttaranchal	-	-	-	-	-
<b>Special Category States</b>						
19	Arunachal Pradesh	72.6	70.8	66.6	50.3	-
20	Assam	45.9	47.2	45.6	41.9	55.4
21	Himachal Pradesh	57.0	57.7	60.8	43.4	58.4
22	Jammu and Kashmir	41.9	52.7	52.6	46.4	50.6
23	Manipur	52.1	58.1	59.2	41.6	56.5
24	Meghalaya	55.5	53.5	55.2	53.9	59.6
25	Mizoram	57.4	54.1	56.9	44.2	
26	Nagaland	61.9	53.4	58.8	33.1	49.7
27	Sikkim	62.6	63.7	63.7	49.8	60.7
28	Tripura	55.5	59.1	56.4	46.3	58.8
29	NCT Delhi	67.8	69.9	-	-	-
<b>All States</b>		39.9	41.3	42.1	46.6	40.9

Source: Appendix Tables 17 and 19

expenditure in total development expenditure, that is, 33 per cent as against the national average of 40 per cent. This deterioration has occurred in the 1990s. Earlier, in the 1980s, Bihar's plan expenditure as percentage of development expenditure (ranging from 41 per cent to 44 per cent) always matched the national average. Second, while the highest plan expenditure to development expenditure ratio in recent years is that of Orissa – a low-income state (47 per cent), it is closely followed by Andhra Pradesh, a middle-income state, that enjoys a ratio as high as 46.2 per cent; the latter is higher than the ratio for all the other low-income states of Uttar Pradesh, Madhya Pradesh and Rajasthan. Finally, the low-income states have experienced the steepest fall in plan expenditure to development expenditure ratios. While Orissa's ratio has shown a steady fall since the beginning of the 1980s, Andhra Pradesh's has experienced an improvement.

### **Devolutions and Revenue Growth**

Appendix Tables 22 to 25 present data on gross devolution of resources from the centre to the states and their disaggregation in the form of share in central taxes, grants and loans. Gross resource transfers constitute about 70 to 80 per cent of total expenditures of special category states. Besides, there are also some big-size states facing special problems of one kind or the other – generally one of backwardness - like West Bengal, Uttar Pradesh, Rajasthan, Punjab, Madhya Pradesh, and Andhra Pradesh, which have central resource transfers forming 43 to 65 per cent of their aggregate expenditures (see Table 24). The bulk of these transfers are in the form of loans (Appendix Table 25) and not grants (Appendix Table 24). For the general category states, the share of loans in gross transfers has increased and that of grants fallen over years.

The loan component has risen in recent years rather sizeably in the case of high-income states followed by middle-income states. Even in the case of low incomes states, the share of loans (14 per cent to 27 per cent) has been higher than that for special category states (5 per cent to 20 per cent).

Amongst the major states, the grant component does not show any wide variation. If 25 per cent to 27 per cent is the norm for the grant component in total transfers, there is one state figuring in high-income category (Haryana,

Table 44: Trends and Composition of Resource Transfers to States

States	Gross Resource Transfer/ Total Expenditure Ratio					Loans/Gross Resource Transfer Ratio					Grants/Gross Resource Transfer Ratio					(per cent)
	1998/99- 2002/03	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982-83	1998/99- 2002/03	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982-83	1998/99- 2002/03	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982-83	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>	<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	
<b>High Income States</b>																
1 Gujarat	34.5	28.1	24.7	34.3	34.0	61.7	41.5	50.4	51.5	43.5	20	21.4	21.9	26.6	20.6	
2 Haryana	22.0	19.1	24.7	30.9	27.4	51.5	45.6	40.0	47.5	45.5	26.2	23.5	26.6	31.7	21.1	
3 Maharashtra	25.7	24.4	27.6	29.5	28.8	56.9	43.3	39.7	43.5	41.7	16.5	23.4	24.9	25.0	16.6	
4 Punjab	31.5	28.1	40.1	49.4	27.3	67.2	61.2	67.2	73.7	48.9	18.6	15.3	15.1	12.9	17.0	
5 Goa	17.6	25.3	43.6	65.2		53.4	30.3	34.7	53.2		15.8	31.0	33.3	34.2	-	
<b>Middle Income States</b>																
6 Andhra Pradesh	35.4	39.6	40.7	36.4	40.0	34.9	29.6	28.7	27.7	34.1	26.8	26.2	29.3	27.8	25.0	
7 Karnataka	33.4	30.8	29.9	31.4	31.2	39.2	30.7	30.3	32.4	32.9	24.7	22.4	26.4	25.8	19.7	
8 Kerala	27.9	31.3	37.9	36.5	32.8	32.6	27.9	33.9	34.7	28.2	20.8	25.9	26.9	23.1	19.9	
9 Tamil Nadu	26.5	31.4	31.8	33.8	31.4	35.4	30.2	31.0	27.1	27.5	22.2	22.2	25.6	26.2	20.5	
10 West Bengal	51.1	50.0	48.0	49.1	47.8	51.4	41.0	32.9	34.1	45.5	18	18.9	25.9	28.6	16.3	
<b>Low Income States</b>																
11 Bihar	65.1	64.0	58.3	55.3	50.0	29.7	21.5	25.4	27.5	30.0	13.7	21.0	26.6	23.2	20.7	
12 Madhya Pradesh	44.6	40.6	42.4	42.4	41.4	26.9	20.6	20.4	27.1	28.5	25.5	28.0	34	29.0	25.1	
13 Orissa	53.3	52.8	57.2	54.8	56.2	31.3	24.6	24.5	25.8	25.5	27.1	30.5	33.9	36.3	41.7	
14 Rajasthan	43.3	40.5	43.8	49.0	44.7	40.2	29.7	24.2	34.8	38.3	25.9	33.5	38.9	38.3	28.3	
15 Uttar Pradesh	49.6	49.3	52.5	52.5	50.9	35.7	28.6	28.1	30.2	27.4	17.2	23.0	33.6	24.9	27.4	
<b>New States</b>																
16 Chattisgarh	46.7	-	-	-	-	23.7	-	-	-	-	30.0	-	-	-	-	
17 Jharkhand	-	-	-	-	-	9.7	-	-	-	-	34.0	-	-	-	-	
18 Uttaranchal	46.5	-	-	-	-	24.5	-	-	-	-	57.5	-	-	-	-	
<b>Special Category States</b>																
19 Arunachal Pradesh	86.3	85.1	89.4	84.0		6.8	5.8	7.0	5.3		74.6	70.4	69.2	72.9		
20 Assam	58.5	69.2	66.2	70.3	57.9	17.6	15.0	23.6	34.0	46.3	47.9	50	48.2	39.0	27.9	
21 Himachal Pradesh	51.0	64.7	51.6	67.3	58.5	15.9	21.5	17.7	15.8	12.5	62.4	51.1	54.4	57.3	74.8	
22 Jammu and Kashmir	71.0	85.9	71.9	74.1	61.2	10.6	10.3	16.1	37.9	44.7	71.9	66.5	58	41.0	44.1	
23 Manipur	78.5	81.4	73.3	84.5	78.9	20.0	8.2	9.4	5.8	22.6	59.3	61.5	60.5	63.8	70.2	
24 Meghalaya	68.9	77.1	75.6	85.4	71.5	5.0	8.2	6.6	7.3	7.4	70.2	58.9	64.4	64.0	82.3	
25 Mizoram	77.5	84.3	79.6	81.4		5.6	4.5	5.1	4.5		73.6	66.5	63.3	67.2		
26 Nagaland	79.6	74.1	78.5	82.5	69.5	11.2	7.2	20.0	7.5	7.0	70.4	60.1	52.6	66.7	89.4	
27 Sikkim	44.2	32.4	71.0	79.2	79.6	12.4	8.8	7.6	7.1	8.7	71.1	70.1	71.9	75.9	90.0	
28 Tripura	71.5	82.2	85.5	80.7	71.0	7.0	6.0	8.9	8.0	6.6	70.5	60.2	57.5	61.2	79.9	
29 NCT Delhi	28.1	29.6	-			77.4	80.8	-	-	-	22.6	19.3	-	-	-	
<b>All States</b>	<b>41.1</b>	<b>40.8</b>	<b>43.1</b>	<b>44.9</b>	<b>41.4</b>	<b>37.9</b>	<b>29.2</b>	<b>29.2</b>	<b>33.2</b>	<b>33.0</b>	<b>27.3</b>	<b>29.7</b>	<b>33.2</b>	<b>31.0</b>	<b>27.3</b>	

Source: Appendix Tables 2, 22, 24 and 25

26.2 per cent), two states in middle-income category (Andhra Pradesh 26.8 per cent and Karnataka 24.7 per cent) and three states in the low-income category (Orissa 27.1 per cent, Rajasthan 25.9 per cent and Madhya Pradesh 25.5 per cent), which fall within the norm. The grant component has generally been declining in respect of low-income states and not so for high-income and middle-income states.

The decline in the grant component has been the steepest in Bihar (from about 21 to 23 per cent in the 1980s and 26.6 per cent in the early 1990s to 13.7 per cent in 2002-03 and Uttar Pradesh (from 27 per cent and 33.3 per cent to 17.2 per cent) – the two low income states. With new administrative responsibilities and also covering underdeveloped regions of individual states, the new states of Uttaranchal, Chattisgarh and Jharkhand enjoy substantially higher proportions of transfers in the form of grants than the erstwhile composite states



## XI

### **Growth in States' Liabilities and All that**

The end product of fiscal laxity is seen in growing outstanding liabilities of state governments. In fact, this began in the second half of the 1990s when revenue growth suffered a setback. The debt stock of all the state governments together as percentage of GDP, which had remained stable at around 19 per cent in the second half of the 1980s, had in fact declined in the first half of the 1990s to less than 18 per cent (Appendix Table 27). Thereafter, it began rising; it has touched 25.7 per cent at the end of March 2002 and 27.9 per cent at the end of March 2003.

Market borrowing programmes of state governments have been considerably expanded in recent years (Appendix Table 26). In particular, some of the states like Andhra Pradesh, Rajasthan, Punjab and Uttar Pradesh, which have agreed to enhance the 'fiscal reform programme and fiscal reform facility', were allowed additional market borrowing in 1999-2000 (For details, see Section XIII below).

On the face of it, inter-state differences in debt growth cannot be wide because there are some restraints on the incurring of debt; they are generally related to a state's capacity. There are limits set on market borrowings and loans from the central government are pre-determined as part of plan assistance. Provident funds and other unfunded debt cannot grow beyond a state's capacity. Even so, the debt to GSDP ratios have risen in respect of some low-income states due to the slower growth of incomes over years. Thus, these ratios vary from 21 per cent to 26 per cent in respect of fast growing states like Karnataka, Andhra Pradesh and Haryana and from 34 to 36 per cent in respect of Uttar Pradesh and West Bengal. Maharashtra had a low ratio of 14 to 15 per cent until March 1999 but it has suddenly jumped to 20 per cent thereafter. Punjab is a special case as it has received vast amounts of loans and advances from the central government which has pushed up its overall size of liabilities. Its debt to GSDP ratio has shot up from about 26.8 per cent in 1986 to 37.3 per cent in 1991 and finally to 40.7 per cent in 2000-01.

### *The Question of Sustainability*

A question mark on the sustainability of states' debt position, however, has arisen from the fact that (a) the recent debt has occurred at relatively high interest rates, (b) it has been accompanied by a significant slowdown in revenue growth, and (c) an increasing proportion of it is being used for non-developmental purposes as indicated earlier. States' interest payments as proportion of revenue receipts has galloped from 7.5 per cent in 1980-81 to 13 per cent in 1990-91 and further to 21.8 per cent in 1999-2000 and 23.6 per cent in 2002-03 (Appendix Table 28). Important states, which face this ratio at higher than the national average, are Andhra Pradesh, Bihar, Gujarat, Himachal Pradesh, Orissa, Rajasthan, Uttar Pradesh and West Bengal. Interest payments as percentages of non-development expenditures too have risen from 41 per cent to 44 per cent in the 1990s.

The question of appropriate size and sustainability of debt for a state is, however, a complex one. A few broad guiding principles may be kept in view in assessing the question. First, state debt *per se* need not always have deleterious effects on the state economy; it is the nature of expenditure and the purpose for which the state expenditures are incurred which matter (Rakshit 2000). Borrowings for augmenting the productive capacity of the state fall into a different category as compared with borrowings for current consumption. Second, the juxtaposition of the growth rate of the economy and the average borrowing rate does not appear to provide an appropriate borrowing condition; what is more appropriate is to replace the economic growth rate by some concept of social rate of return, particularly when a substantial part of 'revenue' expenditure is of a developmental nature in social and economic spheres. Finally, in a healthy fiscal adjustment scenario, it is the chosen path of reducing "revenue deficit" that should be the focus rather than reducing "gross fiscal deficit" *per se*.

### *Contingent Liabilities*

As cited earlier, states have adopted an innovative method of financing capital expenditures with the help of off-budget projects for which the states' para-statal bodies have borrowed from banks and other financial institutions,

which in turn have been guaranteed by state governments. There has been a steep rise in the off-budget liabilities arising on account of guarantees extended by the State Governments. Outstanding guarantees of 17 major states increased sharply from Rs 42,515 crore in 1993 (comprising 5.7 per cent of GDP) to Rs 1,66,116 in 2002 (7.2 per cent of GDP) (Table 45). In contrast, the Central Government outstanding guarantees increased from Rs 58,088 crore in 1993 to Rs 95,859 crore in 2002. As a percentage of GDP, these latter guarantees have dropped from 7.8 per cent to 4.2 per cent over the same period. As the RBI has emphasized (RBI 2004a), in terms of contingent liabilities, there are clear signs of fiscal prudence shown by the Centre in the reform period. But, as brought out by in a subsequent section, States have also

Year	Centre		States		Total	
	Amount	Per cent to GDP	Amount	Per cent to GDP	Amount	Per cent to GDP
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1993	58088	7.8	42515	5.7	100603	13.5
1994	62834	7.3	48866	5.7	111700	13.0
1995	62488	6.2	48479	4.8	110967	11.0
1996	65573	5.5	52631	4.4	118204	9.9
1997	69748	5.1	63409	4.6	133157	9.7
1998	73877	4.9	73751	4.8	147628	9.7
1999	74606	4.3	97454	5.6	172060	9.9
2000	83954	4.3	132029	6.8	215983	11.2
2001	86862	4.1	168712	8.0	255574	12.1
2002	95859	4.2	166116	7.2	261975	11.4

Sources: 1. Data on Centre's guarantee are sourced from finance accounts and budget documents of the Central Government  
 2. Data on States' guarantees are based on information received from State Governments. Data pertain to 17 major States.  
 3. These are reproduced from RBI (2003b): *Report on Currency and Finance 2001-02*, March, p.IV.21

taken initiatives to place ceilings on guarantees. Statutory ceilings on guarantees have been instituted by Goa, Gujarat, Karnataka, Sikkim, and West Bengal, while some other States, viz., Assam, Orissa and Rajashtan have imposed administrative ceilings on guarantees [RBI (2004): *State Finances: A Study of Budgets of 2003-04*, April, p.27)].

## XII

### **Relative Fiscal Performance of States Juxtaposed Against Their Economic Performance**

When we attempt an inter-state comparison of the fiscal performance, a logical question that crops up concerns the relationship between the fiscal performance of states and their performance in social and economic development. No doubt, the processes of social and economic development are a complex issue. Apart from the fact that impulses for growth come from a variety of contributory factors – and fiscal policy and operations are one amongst many *albeit* an important one, indicators of real sector development are also many and varied – income growth, poverty reduction, and education and health outcomes. The economic literature of recent years, particularly in the context of economic reforms, has singled out two key factors favouring the growth process, namely, fiscal outcomes and financial sector development. No doubt, the causal relationship is not unidirectional; there is in fact considerable mutual interdependence between the real sector development, on the one hand, and fiscal and financial sector developments, on the other. Any detailed enquiry into these causal relationships is beyond the scope of this study. It has rather a limited objective which is to bring out the relative fiscal performances of states belonging to different stages of real sector development.

As for the indicators of social and economic development, we concentrate on one major indicator, namely, the growth in state domestic product. We are emboldened to adopt this method on the ground that a classification of major states as ‘forward’ and ‘backward’ strictly in terms of per capita income has been able to encompass the socio-demographic differences amongst states generally (Kurian 2002). The socio-demographic profiles of the states in the two groups have been captured in a disaggregated way by ranking the districts of respective states on the basis of a composite index consisting of 12 social, demographic and infrastructure development indicators. When the two groups of ‘forward’ and ‘backward’ states classified strictly on the basis of *per capita*

incomes are juxtaposed against the district rankings, it is found that the bulk of the districts of the 'forward' states carry high ranks socio-demographically; likewise, the bulk of the districts of the 'backward' states carry low ranks socio-demographically. These results are highlighted to make a limited point, that income growth can be a reasonably representative indicator of overall social and economic development of a state; this theme is also buttressed by sectoral data presented in a sub-section below.

### **Growth Profiles of States**

In matters relating to growth profiles of states based on the estimated gross state domestic product (GSDP) and per capita GSDP, there has been a spate of studies in recent years. The latest in this respect has been the one by the *EPW Research Foundation* (2003a) producing a comprehensive data base entitled *Domestic Product of States of India* for 40 years 1960-61 to 2000-01. This study has also presented a literature review of earlier contributions on inter-state comparisons of growth in SDP and attempted a fresh study of its own on such comparisons of growth in GSDP, NSDP and per capita GSDP and NSDP. Its key results being the latest, with the coverage of most recent data, the same are reproduced in Exhibit I accompanying this section.

The objective of referring to these results is to juxtapose state-wise real income growth – aggregate and per capita – against fiscal performance of states. One method of undertaking such a juxtaposition is to rank states separately according to growth and accounting to fiscal performances based on some chosen indicators. With a view to making the comparison a little more wholesome, two other areas of analysis are also taken into account – one on state-wise human development index to supplement SDP as a development indicator and another on financial sector performance (bank deposits and credit growth as well as financial assistance of long-term financial institutions) as a contributory factor for growth along with fiscal performance. Before such a juxtaposition of all the four sets of indicators is attempted, a brief description of the individual sector performances would be in order.

### *SDP and Per Capita SDP*

The study by the *EPW Research Foundation* (2003a), referred to above, has presented three key components of its results: annual compound growth rate during the 1980s and 1990s in state-wise SDP and per capita SDP; ranking of states according to their real per capita SDP and changing of ranks over the two decades; and the evolving nature of inequality in the levels of *real* per capita income over this period based such shifting of ranks and the trends in Gini coefficients worked out for the annual series of state-wise real per capita GSDP (Exhibit I).

The broad results of this study are as follows.

First, all states' growth together has roughly improved to about 5.50-5.70 per cent per annum in the 1990s from about 5.20-5.30 per cent per annum in the 1980s in aggregate NSDP or GSDP and to about 3.60-3.80 per cent per annum from 3.00-3.10 per cent per annum in per capita terms.

Second, in terms of both SDP and per capita SDP growth (Table 46), all states with a few exceptions (Uttar Pradesh, Assam and Punjab) have shown accelerated growth during the 1990s and many major states like Gujarat, West Bengal, Himachal Pradesh and Kerala have moved up the ladder above or near the all-states average SDP growth. In this respect, amongst the major states that have shown outstanding performance in the 1990s are Karnataka, West Bengal, Rajasthan, Tamil Nadu and Gujarat which belong to different regions in the country, but at the same time, deceleration in the growth of high-income states of Punjab, Haryana and Maharashtra stands out. It should be noted in parenthesis here that Punjab has remained as the state with the highest per capita NSDP throughout the past two decades but has persistently experienced reduced growth rates.

Third, at the other end, the low-income and poorly-performing major states of Uttar Pradesh, Madhya Pradesh, Bihar, Orissa, and Assam, have not only persisted with their low growth syndrome but have also experienced further deceleration in growth rates in the 1990s. It is for this reason that, despite an improvement in the growth rates of many middle-income states, the degree of dispersion in growth rates as measured by the coefficient of variation (CV) has got widened in the 1990s; CV (in percentages) of GSDP

growth rates has increased from 29.6 per cent in the 1980s to 41.1 per cent in the 1990s.

Fourth, with the general phenomenon of relatively higher population growth in low-income and low-growth states, the growth of per capita incomes in such states is found to be relatively lower than the growth of total state incomes. *Contrariwise*, the per capita incomes growth of high-income and middle-income states is comparatively higher than the growth in their total incomes.

Fifth, we have split the decade of the 1990s into two halves and presented different measures of average growth rates for the periods 1990-91 to 1995-96 and 1995-96 to 2000-01 (Table 47). These results reveal certain interesting features. Overall, the difference in growth as between the two quinquennia has been negligible; while all-states total GSDP shows a fractional deceleration in growth from about 5.60 per cent in the first half of the decade to about 5.50 per cent in the second half, all-states per capita GSDP sustains a growth of about 3.60 per cent per annum throughout the two decades. But, growth differences at individual states levels are significant. While a number of major states like Karnataka, West Bengal, Punjab, Haryana, Andhra Pradesh, and Rajasthan have shown acceleration in growth in the second half, some crucial ones, on the other hand, namely, Maharashtra, Gujarat, Madhya Pradesh, Orissa and Assam, have experienced deceleration. The loss in the growth momentum of Maharashtra and Gujarat as between the two five-year periods is indeed steep – from 9.2 per cent to 4.2 per cent in the case of Gujarat and from 8.2 per cent to 5.3 per cent for Maharashtra, in GSDP. Though Kerala's growth in total GSDP shows a decline in the second half of the decade, its performance nevertheless remains above the national average in terms of per capita income growth in both the quinquennia.

**Table 46: Annual Compound Growth Rate in GSDP and Per Capita GSDP During 1980s and 1990s**  
**State Rankings in Descending Order of Growth** *(In per cent per annum)*

<i>GSDP at 1980-81 prices</i>		<i>GSDP at 1993-94 prices</i>		<i>Per Capita GSDP at 1980-81 prices</i>		<i>Per Capita GSDP at 1993-94 prices</i>	
1980-81 to 1993-94		1993-94 to 2000-01		1980-81 to 1993-94		1993-94 to 2000-01	
<b>Major States</b>	Growth (per cent)		Growth (per cent)		Growth (per cent)		Growth (per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Top Five states</b>		<b>Top Five states</b>		<b>Top Five states</b>		<b>Top Five states</b>	
Maharashtra	6.57	Karnataka	8.24	Maharashtra	4.18	Karnataka	6.63
Rajasthan	6.24	West Bengal	7.12	Tamil Nadu	4.10	West Bengal	5.46
Haryana	6.01	Rajasthan	6.80	Rajasthan	3.67	Tamil Nadu	5.15
Andhra Pradesh	5.75	Tamil Nadu	6.23	Karnataka	3.67	Gujarat	4.48
Karnataka	5.61	Gujarat	6.16	Andhra Pradesh	3.53	Rajasthan	4.16
<b>Middle Five States</b>		<b>Middle Five States</b>		<b>Middle Five States</b>		<b>Middle Five States</b>	
Tamil Nadu	5.51	Maharashtra	5.92	Haryana	3.50	Kerala	4.13
Gujarat	5.13	Haryana	5.73	Gujarat	3.17	Andhra Pradesh	4.12
Punjab	5.12	Andhra Pradesh	5.46	Punjab	3.14	Maharashtra	3.82
West Bengal	4.93	Kerala	5.28	Kerala	2.88	Haryana	3.75
Madhya Pradesh	4.68	Punjab	5.07	West Bengal	2.69	Punjab	3.10
<b>Bottom Five States</b>		<b>Bottom Five States</b>		<b>Bottom Five States</b>		<b>Bottom Five States</b>	
Uttar Pradesh	4.61	Madhya Pradesh	4.29	Uttar Pradesh	2.33	Madhya Pradesh	2.25
Kerala	4.27	Uttar Pradesh	4.25	Madhya Pradesh	2.25	Uttar Pradesh	2.06
Orissa	3.82	Bihar	4.13	Orissa	1.94	Orissa	2.03
Assam	3.63	Orissa	3.27	Assam	1.39	Bihar	1.33
Bihar	3.53	Assam	2.63	Bihar	1.36	Assam	1.00
<b>All-India GDP (CSO)</b>	<b>5.35</b>	<b>All-India GDP (CSO)</b>	<b>6.32</b>	<b>All-India GDP (CSO)</b>	<b>3.17</b>	<b>All-India GDP (CSO)</b>	<b>4.32</b>
<b>All States GSDP</b>	<b>5.27</b>	<b>All States GSDP</b>	<b>5.72</b>	<b>All States GSDP</b>	<b>3.08</b>	<b>All States GSDP</b>	<b>3.78</b>

Source: EPWRF (2003a): *Domestic Product of States of India, 1960-61 - 2000-01*, EPW Research Foundation, June.



**Table 47: Quinquennium Compound Growth Rates of SDP and Per Capita SDP (at 1993-94 Prices) of States During 1990s**  
(In per cent per annum)

Growth in State Domestic Product 1990-91 to 1995-96		Growth in State Domestic Product 1995-96 to 2000-01		Growth in Per Capita State Domestic Product 1990-91 to 1995-96		Growth in Per Capita State Domestic Product 1995-96 to 2000-01	
<b>Major states</b>	Growth (per cent)	<b>Major states</b>	Growth (per cent)	<b>Major states</b>	Growth (per cent)	<b>Major states</b>	Growth (per cent)
<b>Top Five states</b>		<b>Top Five states</b>		<b>Top Five states</b>		<b>Top Five states</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Gujarat	9.24	Karnataka	8.97	Gujarat	7.24	Karnataka	7.49
Maharashtra	8.21	West Bengal	7.04	Tamil Nadu	6.10	West Bengal	5.49
Tamil Nadu	7.25	Tamil Nadu	6.03	Maharashtra	6.02	Tamil Nadu	5.01
Kerala	6.82	Haryana	5.84	Kerala	5.44	Andhra Pradesh	4.36
Karnataka	6.40	Bihar	5.75	Karnataka	4.64	Kerala	4.35
<b>Middle Five States</b>		<b>Middle Five States</b>		<b>Middle Five States</b>		<b>Middle Five States</b>	
West Bengal	6.31	Andhra Pradesh	5.58	West Bengal	4.42	Haryana	4.07
Andhra Pradesh	5.32	Kerala	5.42	Andhra Pradesh	3.50	Punjab	3.44
Orissa	4.92	Punjab	5.41	Orissa	3.06	Maharashtra	3.27
Madhya Pradesh	4.85	Maharashtra	5.30	Madhya Pradesh	2.61	Bihar	3.01
Rajasthan	4.65	Rajasthan	5.10	Punjab	2.39	Gujarat	2.53
<b>Bottom Five States</b>		<b>Bottom Five States</b>		<b>Bottom Five States</b>		<b>Bottom Five States</b>	
Punjab	4.34	Gujarat	4.05	Rajasthan	2.31	Rajasthan	2.49
Haryana	3.58	Uttar Pradesh	3.72	Haryana	1.24	Orissa	2.08
Uttar Pradesh	3.14	Madhya Pradesh	3.52	Uttar Pradesh	1.07	Madhya Pradesh	1.60
Assam	3.08	Orissa	3.14	Assam	0.92	Uttar Pradesh	1.42
Bihar	-0.54	Assam	2.72	Bihar	-3.22	Assam	1.25
<b>All-India GDP (CSO)</b>	<b>5.56</b>	<b>All-India GDP (CSO)</b>	<b>5.84</b>	<b>All-India GDP (CSO)</b>	<b>3.43</b>	<b>All-India GDP (CSO)</b>	<b>3.83</b>
<b>All States GSDP</b>	<b>5.63</b>	<b>All States GSDP</b>	<b>5.48</b>	<b>All States GSDP</b>	<b>3.57</b>	<b>All States GSDP</b>	<b>3.61</b>

Source: EPWRF (2003a): *Domestic Product of States of India, 1960-61 - 2000-01*, EPW Research Foundation, June.

Sixth, as for the rankings, an amazing impression imparted by these data is that there has been little change in the relative position of states in their rankings during the past two decades (Table 48). In particular, the composition of the top five states and that of the bottom six states have generally remained unchanged over the two decades. Significantly, even the relative ranks of the top five – Punjab, Maharashtra, Haryana, Gujarat and Tamil Nadu in that order – have stayed put as between the early 1990s and the end of that decade (except for a notch interchange of top positions between Punjab and Maharashtra in per capita GSDP). In the early 1980s too, the first four out of the top five were the same states and in the same order; it is just that West Bengal which held the fifth rank in that early period steadily and steeply slipped downward thereafter and was replaced by Tamil Nadu in all the subsequent three periods. Likewise, it is equally revealing that at the bottom end, the same six states, namely, Rajasthan, Madhya Pradesh, Assam, Uttar Pradesh, Orissa and Bihar, have remained stuck at the bottom position during the four period intervals except for some minor shuffling (like Assam and Uttar Pradesh exchanging their 14<sup>th</sup> and 15<sup>th</sup> positions in the last two periods as per capita GSDP). Interestingly, even the spread between the top five and the bottom six states has got widened.

Finally, the relative changes in the ranks of different states apart, there is no gainsaying that overall inequality in the levels of real per capita income has risen over the past two decades. This is evident from the year-to-year steadily rising Gini coefficient worked out for the distribution of average per capita GSDP amongst states separately for the individual years from 1980-81 to 1996-97 based on 1980-81 price series and for those from 1993-94 to 2000-01 at 1993-94 prices (EPWRF 2003a, pp.28-30 and Table 6 in Shetty 2003, p.5197).

Table 48: Rank of States in Descending Order of Per Capita NSDP

Part A : Per Capita Net State Domestic Product (NSDP)																
Rank		State	Per Capita NSDP at 1980-81 prices: Annual Averages for 1980-81to 1982-83	Rank		State	Per Capita NSDP at 1980-81 prices: Annual Averages for 1990-91to 1992-93	Rank		State	Per Capita NSDP at 1993-94 prices: Annual Averages for 1993-94to 1995-96	Rank		State	Per Capita NSDP at 1993-94 prices: Annual Averages for 1998-99to 2000-01	
1.		Punjab	2818	1.		Punjab	3829	1.		Punjab	12834	1.		Punjab	14881	
2.		Maharashtra	2452	2.		Maharashtra	3573	2.		Maharashtra	12521	2.		Maharashtra	14732	
3.		Haryana	2419	3.		Haryana	3476	3.		Haryana	11426	3.		Haryana	13681	
4.		Gujarat	2011	4.		Gujarat	2704	4.		Gujarat	10993	4.		Gujarat	13163	
5.		West Bengal	1727	5.		Tamil Nadu	2290	5.		Tamil Nadu	9686	5.		Tamil Nadu	12315	
6.		Himachal Pradesh	1718	6.		Himachal Pradesh	2240	6.		Kerala	8401	6.		Karnataka	11257	
		Average for all states:	1595			7. West Bengal	2236	7.		Himachal Pradesh	8387	7.		Himachal Pradesh	10529	
		All-India NDP(CSO)	1672			8. Kamataka	2193	8.		Karnataka	8101	8.		Kerala	10141	
7.		Karnataka	1563			Average for all states		2132	9.		Andhra Pradesh	7757	9.		Andhra Pradesh	9534
8.		Tamil Nadu	1555			All-India NDP(CSO)		2264			Average for all states	7694	10.		West Bengal	9307
9.		Andhra Pradesh	1504	9.		Andhra Pradesh	2078			All-India NDP(CSO)	8234			Average for all states	9245	
10.		Kerala	1487	10.		Rajasthan	1891	10.		West Bengal	7114			All-India NDP(CSO)	10139	
11.		Assam	1374	11.		Kerala	1858	11.		Rajasthan	6844	11.		Rajasthan	8466	
12.		Madhya Pradesh	1369	12.		Uttar Pradesh	1631	12.		Madhya Pradesh	6631	12.		Madhya Pradesh	7520	
13.		Uttar Pradesh	1299	13.		Madhya Pradesh	1617	13.		Assam	5737	13.		Assam	5933	
14.		Orissa	1265	14.		Assam	1559	14.		Uttar Pradesh	5156	14.		Uttar Pradesh	5633	
15.		Rajasthan	1261	15.		Orissa	1463	15.		Orissa	4921	15.		Orissa	5206	
16.		Bihar	933	16.		Bihar	1106	16.		Bihar	3045	16.		Bihar	3294	

Part B : Per Capita Gross State Domestic Product (GSDP)																
Rank		State	Per Capita GSDP at 1980-81 prices: Annual Averages for 1980-81to 1982-83	Rank		State	Per Capita GSDP at 1980-81 prices: Annual Averages for 1990-91to 1992-93	Rank		State	Per Capita GSDP at 1993-94 prices: Annual Averages for 1993-94to 1995-96	Rank		State	Per Capita GSDP at 1993-94 prices: Annual Averages for 1998-99to 2000-01	
1.		Punjab	3174	1.		Punjab	4286	1.		Punjab	14405	1.		Maharashtra	16865	
2.		Haryana	2705	2.		Maharashtra	3931	2.		Maharashtra	14019	2.		Punjab	16848	
3.		Maharashtra	2695	3.		Haryana	3843	3.		Haryana	13021	3.		Gujarat	15779	
4.		Gujarat	2280	4.		Gujarat	3118	4.		Gujarat	12661	4.		Haryana	15716	
5.		Himachal Pradesh.	1888	5.		Tamil Nadu	2579	5.		Tamil Nadu	10823	5.		Tamil Nadu	13859	
6.		West Bengal	1871	6.		Himachal Pradesh	2507	6.		Himachal Pradesh	9454	6.		Karnataka	12619	
		Average for all states:	1776			7. Kamataka	2462	7.		Kerala	9266	7.		Himachal Pradesh	12027	
		All-India GDP(CSO)	1857			8. West Bengal	2448	8.		Karnataka	9054	8.		Kerala	11304	
7.		Tamil Nadu	1743			Average for all states		2393	9.		Andhra Pradesh	8681	9.		Andhra Pradesh	10665
8.		Karnataka	1739			All-India GDP(CSO)		2538			Average for all states	8672			Average for all states	10510
9.		Kerala	1683	9.		Andhra Pradesh	2312			All-India GDP(CSO)	9234			All-India GDP(CSO)	11433	
10.		Andhra Pradesh.	1673	10.		Kerala	2158	10.		West Bengal	7844	10.		West Bengal	10236	
11.		Madhya Pradesh.	1529	11.		Rajasthan	2129	11.		Rajasthan	7749	11.		Rajasthan	9569	
12.		Assam	1485	12.		Madhya Pradesh	1882	12.		Madhya Pradesh	7479	12.		Madhya Pradesh	8495	
13.		Uttar Pradesh	1449	13.		Uttar Pradesh	1833	13.		Assam	6476	13.		Assam	6762	
14.		Rajasthan	1416	14.		Assam	1719	14.		Uttar Pradesh	5877	14.		Uttar Pradesh	6500	
15.		Orissa	1371	15.		Orissa	1639	15.		Orissa	5682	15.		Orissa	6236	
16.		Bihar	1080	16.		Bihar	1291	16.		Bihar	3349	16.		Bihar	3656	

Part C: Percentage Share of Top Five, Middle Five and Bottom Six States in Terms of Per Capita GSDP (Three-Yearly Annual Averages)															
Sl.No.		State	Percentage Share of GSDP at 1980-81 prices: Annual Averages for 1980-81to 1982-83	Sl.No.		State	Percentage Share of GSDP at 1980-81 prices: Annual Averages for 1990-91to 1992-93	Sl.No.		State	Percentage Share of GSDP at 1993-94 prices: Annual Averages for 1993-94to 1995-96	Sl.No.		State	Percentage Share of GSDP at 1993-94 prices: Annual Averages for 1998-99to 2000-01
Top Five States			28.3	Top Five States			36.3	Top Five States			37.5	Top Five States			38.3
1		Maharashtra	14.0	1		Maharashtra	15.4	1		Maharashtra	15.3	1		Maharashtra	15.6
2		Gujarat	6.4	2		Tamil Nadu	7.1	2		Tamil Nadu	8.1	2		Tamil Nadu	8.3
3		Punjab	4.4	3		Gujarat	6.4	3		Gujarat	7.2	3		Gujarat	7.4
4		Haryana	2.9	4		Punjab	4.3	4		Punjab	4.0	4		Punjab	3.9
5		Himachal Pradesh	0.7	5		Haryana	3.1	5		Haryana	3.0	5		Haryana	3.0
Middle Five States			31.6	Middle Five States			25.1	Middle Five States			25.0	Middle Five States			26.4
6		West Bengal	8.4	6		West Bengal	8.2	6		Andhra Pradesh	7.8	6		West Bengal	7.9
7		Andhra Pradesh	7.4	7		Andhra Pradesh	7.6	7		West Bengal	7.3	7		Andhra Pradesh	7.8
8		Tamil Nadu	6.9	8		Karnataka	5.5	8		Karnataka	5.6	8		Karnataka	6.4
9		Karnataka	5.3	9		Kerala	3.1	9		Kerala	3.6	9		Kerala	3.6
10		Kerala	3.5	10		Himachal Pradesh	0.6	10		Himachal Pradesh	0.7	10		Himachal Pradesh	0.7
Bottom Six States			35.3	Bottom Six States			33.4	Bottom Six States			28.0	Bottom Six States			26.9
11		Uttar Pradesh	13.3	11		Uttar Pradesh	12.6	11		Uttar Pradesh	10.8	11		Uttar Pradesh	10.2
12		Madhya Pradesh	6.6	12		Madhya Pradesh	6.2	12		Madhya Pradesh	5.0	12		Rajasthan	5.1
13		Bihar	6.2	13		Bihar	5.5	13		Rajasthan	4.8	13		Madhya Pradesh	4.8
14		Rajasthan	4.0	14		Rajasthan	4.6	14		Bihar	3.0	14		Bihar	2.8
15		Orissa	3.0	15		Orissa	2.6	15		Orissa	2.4	15		Orissa	2.2
16		Assam	2.2	16		Assam	1.9	16		Assam	2.0	16		Assam	1.7

Source : EPWRF (2003a): Domestic Product of States of India, 1960-61 - 2000-01, EPW Research Foundation, June. See also Shetty (2003).

*Rankings According to Human Development Index (HDI)*

To supplement the SDP and per capita SDP rankings, we have a set of state-wise *Human Development Index* (HDI) constructed by the Planning Commission (2002a, pp. 140-141 and p.25) for decadal intervals, 1981, 1991 and 2001. This HDI is a composite measure of variables “capturing attainments in three dimensions of human development, viz., economic, educational and health. These have been captured by per capita monthly expenditure adjusted for inequality; a combination of literacy rate and intensity of formal education; and a combination of life expectancy at age 1 and infant mortality rate” (pp.140-142).

Based on this HDI, major 15 states have been ranked in descending order of their score (Table 49). While on the face of it, rankings of states as per HDI differ from those based on per capita GSDP, it is significant that the differences are marginal and that there are very many similarities in the two attainments state-wise. One widely-known extreme case is that of Kerala which has by far the highest HDI ranking on account of its high-level of social sector development, but its ranking based on per capita SDP is far lower at the 10<sup>th</sup> rank. But, abstracting from the Kerala’s case, the broad rankings are not very dissimilar. For instance, four out of five top states for 2001 are the same as per capita GSDP as well as HDI rankings (Maharashtra, Tamil Nadu, Punjab and Haryana). Likewise, the bottom five states are identical in both the sets of rankings (Uttar Pradesh, Madhya Pradesh, Bihar, Orissa and Assam) though there is some *inter se* difference in their ranking sequence. As a consequence, four states out of five in the middle group turn out to be also common in both SDP and HDI rankings.

The above is the latest position as obtaining in 2000-01. The question is: has there been any movement in rankings over the past two decades? It is intriguing but true that alterations in state rankings over the period have been minimal. In HDI, the top eight states have retained their 1 to 8 rankings absolutely intact in this order: Kerala, Punjab, Tamil Nadu, Maharashtra, Haryana, Gujarat, Karnataka and West Bengal. Bihar has remained at the rock bottom throughout the period. There is some minor shuffling in the ranks of a few states in HDI rankings as between different periods. In per capita GSDP ranking, the situation has been relatively more “static”, for the top five states and bottom five states have

**Table 49: Classification of Major States Based on their Human Development Index (HDI): 1981, 1991 and 2001**

<i>2001</i>			<i>1991</i>			<i>1981</i>		
<i>Rank</i>	<i>State</i>	<i>HDI</i>	<i>Rank</i>	<i>State</i>	<i>HDI</i>	<i>Rank</i>	<i>State</i>	<i>HDI</i>
<i>Top</i>			<i>Top</i>			<i>Top</i>		
	1 Kerala	0.638		1 Kerala	0.591		1 Kerala	0.500
	2 Punjab	0.537		2 Punjab	0.475		2 Punjab	0.411
	3 Tamil Nadu	0.531		3 Tamil Nadu	0.466		3 Tamil Nadu	0.343
	4 Maharashtra	0.523		4 Maharashtra	0.452		4 Maharashtra	0.363
	5 Haryana	0.509		5 Haryana	0.443		5 Haryana	0.360
<i>Middle</i>			<i>Middle</i>			<i>Middle</i>		
	6 Gujarat	0.479		6 Gujarat	0.431		6 Gujarat	0.360
	7 Karnataka	0.478		7 Karnataka	0.412		7 Karnataka	0.346
	8 West Bengal	0.472		8 West Bengal	0.404		8 West Bengal	0.305
	9 Rajasthan	0.424		9 Andhra Pradesh	0.377		9 Andhra Pradesh	0.298
	10 Andhra Pradesh	0.416		10 Assam	0.348		10 Assam	0.272
<i>Bottom</i>			<i>Bottom</i>			<i>Bottom</i>		
	11 Orissa	0.404		11 Rajasthan	0.347		11 Orissa	0.267
	12 Madhya Pradesh	0.394		12 Orissa	0.345		12 Rajasthan	0.256
	13 Uttar Pradesh	0.388		13 Madhya Pradesh	0.328		13 Uttar Pradesh	0.255
	14 Assam	0.386		14 Uttar Pradesh	0.314		14 Madhya Pradesh	0.245
	15 Bihar	0.367		15 Bihar	0.308		15 Bihar	0.237

Note: Rankings and Groupings based on descening order of HDI have been done by us.

Source: Planning Commission (2002a): *National Human Development Report, 2001*, pp.25 and 140-141

retained their respective rankings unchanged since the early 1990s, while again there have been some marginal alterations in rankings of a few states in the middle.

### *Financial Sector Development*

For gauging the state-wise performance of the financial sector, we have chosen two key indicators: scheduled commercial banks data on deposits, credit and credit-deposit ratios at the states level; and state-wise disbursements of financial assistance by all financial institutions (AFIs)). The former are obtained from the Reserve Bank of India's *Basic Statistical Returns* (BSR) on Banking Statistics, which present a novel classification on bank credit by the method of *utilization* as distinguished from *sanction*. That is, bank credit sanctioned in one state is utilized in another state based on the location of factories and other business units. It is the utilization of bank credit that is captured in this data set presented here. Data on financial assistance by AFIs are obtained from the Industrial Development Bank of India (IDBI)'s *Report on Development Banking in India*. These cover assistance rendered by both all-India institutions and institutions at the states level.

The basic data on scheduled commercial banks are presented in Exhibit II and those on AFIs in Exhibit III at the end of this section.

### *Bank Credit Distribution*

Banking development, which was highly urban-oriented and also concentrated in a few regions until the beginning of the 1970s, became better spread out both regionally and functionally within two decades of the 1970s and the 1980s, but after the financial sector reforms began, in the early 1990s, the social goal of banking to focus on regional spread was somewhat halted. Partly because of that and partly because of the serious structural deficiencies of underdeveloped regions, some serious inter-regional/inter-state disparities in banking development have not only persisted but even widened. Broadly, three regions, namely, southern, western, and northern regions were the ones to possess a relatively better banking base to begin with, and after bank nationalisation, there was banking progress in these regions but there was more rapid progress in the three underdeveloped

regions of central, eastern and north-eastern India. It must be admitted that such a relative shift in progress was more in terms of branch banking, whereas the initial impetus to expanding banking business defined in terms of relative deposit resources generated and bank credit rendered, could not be sustained even in the 1980s in the three less developed regions (see Exhibit II). Such banking business continued to forge ahead in the relatively advanced regions of the south, north and western India.

It is interesting that an analysis of banking infrastructure and progress made in it over years state-wise reveal interesting results which lend themselves to a broad comparison with the respective states' fiscal performance. The banking indicators measured in this regard are: per capita bank deposits, per capita bank credit and credit-deposit ratio. Such an analysis shows that, whatever banking indicator we take, credit-deposit ratio, per capita deposits or per capita credit, the top performing and the bottom ones generally remain the same; they are Maharashtra, Gujarat, Tamil Nadu, Karnataka and Punjab in the top category, and Madhya Pradesh, Uttar Pradesh, Assam, Orissa and Bihar in the bottom categories (Tables 50 and 51). There are no doubt some well-known exceptions, Kerala and Punjab being the outstanding ones. Both Kerala and Punjab are substantial deposit generating states but have apparently absorbed limited credit, thus resultantly enjoying low credit-deposit ratios. Kerala's history of high banking development and non-resident inward remittances and Punjab's agricultural surpluses without commensurate industrial transformation broadly explain the relatively high accumulation of bank deposits in those states. Therefore, under the yardstick of credit-deposit ratio, Punjab and Kerala appear under the bottom category, while in terms of per capita deposit, both the states are in the top category. Even in terms of per capita bank credit, Punjab and Kerala enjoy high rankings in the list.

In the state-wise distribution of development finance by all financial institutions (AFIs), an apparent striking feature is the concentration of assistance in a few states. Maharashtra and Gujarat absorb about 27 per cent and the three major southern states about 22 per cent, thus these five states accounting for about near one-half of assistance. On the other hand, four big-size states of UP, MP, Rajasthan,

**Table 50: Ranking of States Based on their Credit-Deposit Ratios**

(In percentages)

March 2003			March 2002			March 1996			March 1991			March 1986			March 1981		
Rank	State	C-D Ratio	Rank	State	C-D Ratio	Rank	State	C-D Ratio	Rank	State	C-D Ratio	Rank	State	C-D Ratio	Rank	State	C-D Ratio
		As per Utilisation			As per Utilisation			As per Utilisation			As per Utilisation			As per Utilisation			As per Utilisation
TOP FIVE STATES																	
1	Tamil Nadu	93.1	1	Tamil Nadu	88.5	1	Tamil Nadu	94.4	1	Tamil Nadu	97.2	1	Haryana	96.1	1	Tamil Nadu	96.8
2	Maharashtra	77.4	2	Maharashtra	77.5	2	Andhra Pradesh	81.2	2	Karnataka	81.1	2	Orissa	87.2	2	Haryana	94.3
3	Karnataka	71.1	3	Assam	70.3	3	Maharashtra	77.3	3	Andhra Pradesh	81.1	3	Karnataka	86.4	3	Karnataka	76.3
4	Andhra Pradesh	69.3	4	Karnataka	68.9	4	Karnataka	71.1	4	Haryana	76.0	4	Tamil Nadu	85.3	4	Rajasthan	75.2
5	Assam	61.6	5	Andhra Pradesh	67.7	5	Madhya Pradesh	60.6	5	Orissa	72.3	5	Maharashtra	80.4	5	Maharashtra	74.7
MIDDLE FIVE STATES																	
6	Haryana	58.3	6	Rajasthan	55.4	6	Orissa	58.0	6	Assam	69.9	6	Andhra Pradesh	75.1	6	Andhra Pradesh	73.9
7	Orissa	56.9	7	Haryana	55.0	7	Gujarat	56.9	7	Maharashtra	68.4	7	Rajasthan	68.3	7	Kerala	72.7
8	Gujarat	56.0	8	Gujarat	54.7	8	Haryana	54.0	8	Madhya Pradesh	66.7	8	Assam	66.4	8	Orissa	71.4
9	Rajasthan	55.3	9	Orissa	51.4	9	West Bengal	53.3	9	Gujarat	62.7	9	Kerala	63.1	9	Assam	69.2
10	Madhya Pradesh	51.7	10	Madhya Pradesh	50.3	10	Assam	45.4	10	Rajasthan	60.5	10	Madhya Pradesh	60.6	10	Punjab	61.1
BOTTOM FIVE STATES																	
11	West Bengal	50.0	11	West Bengal	49.2	11	Rajasthan	45.3	11	Kerala	59.6	11	Punjab	58.4	11	Madhya Pradesh	60.1
12	Kerala	43.6	12	Punjab	43.9	12	Kerala	44.7	12	West Bengal	50.7	12	Gujarat	55.1	12	Gujarat	59.2
13	Punjab	43.4	13	Kerala	43.7	13	Punjab	43.3	13	Punjab	49.7	13	Uttar Pradesh	46.0	13	West Bengal	53.8
14	Uttar Pradesh	36.0	14	Uttar Pradesh	34.3	14	Uttar Pradesh	35.0	14	Uttar Pradesh	47.6	14	West Bengal	44.7	14	Uttar Pradesh	48.6
15	Bihar	23.7	15	Bihar	21.9	15	Bihar	31.1	15	Bihar	39.5	15	Bihar	37.5	15	Bihar	48.2
All-India		59.2	All-India		58.4	All-India		59.8	All-India		61.9	All-India		62.6	All-India		66.7

Note: March 1986 and March 1981 figures are averages of preceding December and succeeding June figures.

Source: RBI: *Banking Statistics: Basic Statistical Returns*, various issues.



**Table 51: Rankings of States Based on Per Capita Bank Credit and Per Capita Bank Deposits**

**A. Per Capita Bank Credit (As per Utilisation) in Rupees**

March 2003			March 2002			March 1996			March 1991			March 1986			March 1981		
Rank	State	Per Capita Credit	Rank	State	Per Capita Credit	Rank	State	Per Capita Credit	Rank	State	Per Capita Credit	Rank	State	Per Capita Credit	Rank	State	Per Capita Credit
<b>TOP FIVE STATES</b>																	
1	Maharashtra	19761	1	Maharashtra	17634	1	Maharashtra	7724	1	Maharashtra	3356	1	Maharashtra	1965	1	Maharashtra	870
2	Tamil Nadu	12503	2	Tamil Nadu	10394	2	Tamil Nadu	4656	2	Punjab	2472	2	Punjab	1504	2	Punjab	757
3	Karnataka	10082	3	Punjab	9081	3	Punjab	3969	3	Tamil Nadu	2379	3	Haryana	1089	3	Tamil Nadu	516
4	Punjab	9966	4	Karnataka	8166	4	Karnataka	3416	4	Haryana	1865	4	Karnataka	923	4	Haryana	505
5	Gujarat	8176	5	Gujarat	7233	5	Gujarat	3194	5	Gujarat	1800	5	Tamil Nadu	915	5	Gujarat	479
<b>MIDDLE FIVE STATES</b>																	
6	Kerala	7942	6	Kerala	6912	6	Kerala	2918	6	Karnataka	1774	6	Kerala	829	6	Kerala	434
7	Haryana	7293	7	Haryana	6351	7	Haryana	2641	7	Kerala	1601	7	Gujarat	814	7	West Bengal	429
8	Andhra Pradesh	6587	8	Andhra Pradesh	5616	8	Andhra Pradesh	2497	8	West Bengal	1417	8	West Bengal	676	8	Karnataka	413
9	West Bengal	5331	9	West Bengal	4681	9	West Bengal	2240	9	Andhra Pradesh	1361	9	Andhra Pradesh	641	9	Andhra Pradesh	277
10	Rajasthan	3281	10	Rajasthan	3055	10	Madhya Pradesh	1776	10	Madhya Pradesh	790	10	Rajasthan	400	10	Rajasthan	196
<b>BOTTOM FIVE STATES</b>																	
11	Madhya Pradesh	3116	11	Assam	3037	11	Rajasthan	1121	11	Rajasthan	773	11	Assam	337	11	Uttar Pradesh	167
12	Orissa	3028	12	Madhya Pradesh	2766	12	Orissa	1027	12	Uttar Pradesh	708	12	Uttar Pradesh	331	12	Assam	144
13	Assam	2968	13	Orissa	2593	13	Uttar Pradesh	992	13	Assam	693	13	Madhya Pradesh	329	13	Madhya Pradesh	143
14	Uttar Pradesh	2322	14	Uttar Pradesh	2015	14	Assam	810	14	Orissa	638	14	Orissa	321	14	Orissa	122
15	Bihar	914	15	Bihar	777	15	Bihar	779	15	Bihar	434	15	Bihar	197	15	Bihar	115

**B. Per Capita Bank Deposits in Rupees**

March 2003			March 2002			March 1996			March 1991			March 1986			March 1981		
Rank	State	Per Capita Deposits	Rank	State	Per Capita Deposits	Rank	State	Per Capita Deposits	Rank	State	Per Capita Deposits	Rank	State	Per Capita Deposits	Rank	State	Per Capita Deposits
<b>TOP FIVE STATES</b>																	
1	Maharashtra	25517	1	Maharashtra	22745	1	Maharashtra	9991	1	Punjab	4969	1	Punjab	2575	1	Punjab	1239
2	Punjab	22940	2	Punjab	20680	2	Punjab	9176	2	Maharashtra	4904	2	Maharashtra	2444	2	Maharashtra	1166
3	Kerala	18224	3	Kerala	15819	3	Kerala	6527	3	Gujarat	2872	3	West Bengal	1510	3	Gujarat	809
4	Gujarat	14592	4	Gujarat	13212	4	Gujarat	5613	4	West Bengal	2795	4	Gujarat	1477	4	West Bengal	797
5	Karnataka	14185	5	Karnataka	11855	5	Tamil Nadu	4932	5	Kerala	2686	5	Kerala	1314	5	Kerala	597
<b>MIDDLE FIVE STATES</b>																	
6	Tamil Nadu	13426	6	Tamil Nadu	11742	6	Haryana	4895	6	Haryana	2455	6	Haryana	1133	6	Karnataka	541
7	Haryana	12509	7	Haryana	11552	7	Karnataka	4808	7	Tamil Nadu	2449	7	Tamil Nadu	1072	7	Haryana	536
8	West Bengal	10652	8	West Bengal	9508	8	West Bengal	4205	8	Karnataka	2188	8	Karnataka	1068	8	Tamil Nadu	533
9	Andhra Pradesh	9501	9	Andhra Pradesh	8294	9	Andhra Pradesh	3075	9	Andhra Pradesh	1679	9	Andhra Pradesh	853	9	Andhra Pradesh	375
10	Uttar Pradesh	6458	10	Uttar Pradesh	5869	10	Madhya Pradesh	2931	10	Uttar Pradesh	1488	10	Uttar Pradesh	720	10	Uttar Pradesh	344
<b>BOTTOM FIVE STATES</b>																	
11	Madhya Pradesh	6023	11	Rajasthan	5511	11	Uttar Pradesh	2835	11	Rajasthan	1278	11	Rajasthan	585	11	Rajasthan	260
12	Rajasthan	5936	12	Madhya Pradesh	5498	12	Bihar	2503	12	Madhya Pradesh	1185	12	Madhya Pradesh	543	12	Bihar	238
13	Orissa	5323	13	Orissa	5045	13	Rajasthan	2477	13	Bihar	1099	13	Bihar	525	13	Madhya Pradesh	238
14	Assam	4816	14	Assam	4319	14	Assam	1784	14	Assam	991	14	Assam	507	14	Assam	208
15	Bihar	3858	15	Bihar	3541	15	Orissa	1771	15	Orissa	882	15	Orissa	368	15	Orissa	171

Note and Source as in Table 50.

Table 52: Classification of States Based on Disbursements of Financial Assistance by All Financial Institutions (AFIs): State Rankings

(Rupees, crore)

March 2003			March 1996			March 1991			March 1986		
Top five	Disbursements		Top five	Disbursements		Top five	Disbursements		Top five	Disbursements	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Maharashtra	144309.3	(24.1)	1. Maharashtra	43476.7	(21.7)	1. Maharashtra	13359.2	(19.9)	1. Maharashtra	4274.5	(18.3)
2. Gujarat	70380.3	(11.8)	2. Gujarat	25237.9	(12.6)	2. Gujarat	8208.1	(12.2)	2. Gujarat	2760.7	(11.8)
3. Tamil Nadu	44881.6	(7.5)	3. Tamil Nadu	17483.7	(8.7)	3. Tamil Nadu	6423.5	(9.6)	3. Tamil Nadu	2366.1	(10.1)
4. Karnataka	40085.6	(6.7)	4. Uttar Pradesh	15299.0	(7.6)	4. Uttar Pradesh	6292.2	(9.4)	4. Karnataka	1894.0	(8.1)
5. Andhra Pradesh	36323.0	(6.1)	5. Andhra Pradesh	13370.8	(6.7)	5. Andhra Pradesh	5481.9	(8.2)	5. Uttar Pradesh	1890.0	(8.1)
Middle five			Middle five			Middle five			Middle five		
6. Uttar Pradesh	31638.6	(5.3)	6. Karnataka	12604.5	(6.3)	6. Karnataka	4336.1	(6.5)	6. Andhra Pradesh	1819.0	(7.8)
7. West Bengal	26293.2	(4.4)	7. Madhya Pradesh	9524.9	(4.8)	7. West Bengal	3616.8	(5.4)	7. West Bengal	1499.8	(6.4)
8. Rajasthan	18809.7	(3.1)	8. Rajasthan	8765.1	(4.4)	8. Madhya Pradesh	3378.8	(5.0)	8. Rajasthan	1031.8	(4.4)
9. Madhya Pradesh	17501.0	(2.9)	9. West Bengal	7866.2	(3.9)	9. Rajasthan	2670.4	(4.0)	9. Madhya Pradesh	1026.9	(4.4)
10. Haryana	14837.0	(2.5)	10. Punjab	5227.7	(2.6)	10. Punjab	2338.3	(3.5)	10. Punjab	750.5	(3.2)
Bottom five			Bottom five			Bottom five			Bottom five		
11. Punjab	14646.7	(2.4)	11. Haryana	4835.4	(2.4)	11. Orissa	1912.9	(2.9)	11. Orissa	674.1	(2.9)
12. Kerala	10490.9	(1.8)	12. Orissa	3640.8	(1.8)	12. Haryana	1780.7	(2.7)	12. Kerala	659.1	(2.8)
13. Orissa	9336.4	(1.6)	13. Kerala	3435.1	(1.7)	13. Kerala	1581.9	(2.4)	13. Haryana	637.6	(2.7)
14. Bihar	3299.2	(0.6)	14. Bihar	3055.3	(1.5)	14. Bihar	1548.2	(2.3)	14. Bihar	616.1	(2.6)
15. Assam	2168.3	(0.4)	15. Assam	982.1	(0.5)	15. Assam	458.9	(0.7)	15. Assam	214.7	(0.9)
All India	598793.7	(100.0)		200386.1	(100.0)		67058.8	(100.0)		23380.8	(100.0)

Note: Figures in brackets denote percentages to total

Source: Data are extracted from Exhibit III

and Bihar together account for just about 14 per cent of total assistance disbursed by AFIs (Table 52). These four states account for 20 per cent of total GSDP or 36 per cent of the country's total population. Maharashtra's share in industrial output in the 1990s has declined and Gujarat's has remained static, and yet both the states have enjoyed a rise in development finance. West Bengal's is an example of both the indicators registering declines in the state's share. *A priori* it is thus difficult to establish any close link between the inter-state distributions of development finance and economic growth or industrial growth. Obviously, project finance is a necessary but not sufficient condition for growth. But, there is yet another way of looking at the state-wise distribution of institutional credit which is to work out the picture in per capita terms – a way of judging fairness in distribution, however, crudely (Table 53). This is what is attempted in a subsequent paragraph while comparing it with fiscal performances of individual states.

#### *Concentration of Investment Intentions*

To a significant extent, the state-wise/regional concentration of the indicators of bank credit and financial assistance by AFIs is not surprising, for there has been an acute and growing concentration of industrial activities in the country. As shown in Table 54, about 63 per cent of industrial output is concentrated in six states of Maharashtra, Gujarat, Andhra Pradesh, Karnataka, Tamil Nadu and West Bengal. Over years, their share in industrial output has been rising except for some slowdown in the case of Maharashtra and the sharp deterioration in industrial activities in West Bengal.

Table 53: Ranking of States Based on Per Capita Disbursements of Assistance by All Financial Institutions (AFIs)

(Rupees)

March 2003 Per Capita Disbursements		March 1996 Per Capita Disbursements		March 1991 Per Capita Disbursements		March 1986 Per Capita Disbursements	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Top five		Top five		Top five		Top five	
1. Maharashtra	14915.4	1. Gujarat	5586.2	1. Gujarat	1999.8	1. Gujarat	734.7
2. Gujarat	13910.0	2. Maharashtra	4990.0	2. Maharashtra	1709.4	2. Maharashtra	617.9
3. Karnataka	7601.5	3. Tamil Nadu	2963.7	3. Punjab	1162.0	3. Karnataka	462.5
4. Tamil Nadu	7226.0	4. Haryana	2632.2	4. Tamil Nadu	1156.6	4. Tamil Nadu	453.1
5. Haryana	7037.4	5. Karnataka	2574.2	5. Haryana	1092.4	5. Haryana	441.1
Middle five		Middle five		Middle five		Middle five	
6. Punjab	6030.2	6. Punjab	2363.7	6. Karnataka	970.1	6. Punjab	411.6
7. Andhra Pradesh	4796.5	7. Andhra Pradesh	1865.7	7. Andhra Pradesh	831.7	7. Andhra Pradesh	307.5
8. Rajasthan	3330.7	8. Rajasthan	1780.1	8. Rajasthan	612.2	8. Rajasthan	266.1
9. Kerala	3295.0	9. Madhya Pradesh	1763.9	9. Orissa	609.0	9. West Bengal	249.2
10. West Bengal	3277.6	10. Kerala	1115.1	10. Kerala	545.7	10. Kerala	243.1
Bottom five		Bottom five		Bottom five		Bottom five	
11. Madhya Pradesh	2898.2	11. Orissa	1064.6	11. West Bengal	536.5	11. Orissa	235.5
12. Orissa	2543.5	12. West Bengal	1059.3	12. Madhya Pradesh	515.9	12. Madhya Pradesh	177.1
13. Uttar Pradesh	1905.3	13. Uttar Pradesh	1038.3	13. Uttar Pradesh	456.3	13. Uttar Pradesh	153.1
14. Assam	814.0	14. Bihar	425.6	14. Assam	206.8	14. Assam	108.4
15. Bihar	398.1	15. Assam	400.4	15. Bihar	180.7	15. Bihar	79.8

Source: Data are extracted from Exhibit IIII

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<b>Table 54: Trends in the Distribution of Industrial Output by States</b>					
<i>(In Percentages)</i>					
State	1980-81	1985-86	1990-91	1995-96	1997-98
(1)	( 2)	( 3)	(4)	( 5)	( 6)
Maharashtra	23.6	22.5	22.7	20.7	21.0
Gujarat	11.7	11.2	10.2	11.8	12.9
Tamil Nadu	10.9	10.8	10.2	10.7	10.0
Andhra Pradesh	5.2	6.1	6.1	6.4	6.9
Karnataka	4.2	4.0	4.6	5.4	5.2
Total of 5 states	55.6	54.6	53.8	55.0	56.0
West Bengal	9.8	7.9	6.0	5.0	5.1
Uttar Pradesh	6.2	7.3	9.7	8.7	8.7
Madhya Pradesh	4.0	4.8	5.3	5.8	5.4
Haryana	3.1	3.4	3.7	4.5	3.9
Bihar	5.1	5.4	4.8	3.6	3.5
Punjab	4.1	4.3	4.6	4.1	3.9
Rajasthan	2.6	3.0	3.1	3.4	3.5
Kerala	3.4	2.6	2.2	2.4	2.4
Total of 8 states	38.3	38.7	39.4	37.5	36.4
All-India	100.0	100.0	100.0	100.0	100.0
<i>Source: EPWRF (2002): Annual Survey of Industries, 1973-74 to 1997-98, April, pp.104-105</i>					

Such concentration in industrial activity is also reflected in data depicting entrepreneurial interests in proposing investments or in carrying out actual investments after the reforms in the 1990s. These data are:

- (i) statewise distribution of industrial entrepreneur memoranda (IEMs) filed with the Union Ministry of Industry along with their implementation (Table 55);
- (ii) CMIE's data on the state-wise distribution of investment proposals along with implementation which covers all sectors of the economy (Table 56); and
- (iii) state-wise flow of foreign direct investment (FDI) approvals (Table 57).

**Table 55: Industrial Investment Proposals and IEMs Implemented :Statewise:August 1991-March 2004**

State/Uts	Industrial Entrepreneur Memorandum			Letters of Intents + Direct Industrial Licences (LOIs+DILs)			Industrial Entrepreneur Memoranda + Letters of Intent + Direct Industrial Licences (IEMs+LOIs+DILs)			IEMs implemented for the period from August 1, 1991 to March 31, 2004		
	Numbers Filed	Proposed Investment (Rs.crore)	Proposed Employees (Numbers)	Numbers Granted	Proposed Investment (Rs.crore)	Proposed Employees (Numbers)	Numbers Filed and Granted	Proposed Investment (Rs.crore)	Proposed Employees (Numbers)	Number of Cases	Investment (Rs.crore)	Empk (Nurr)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Maharashtra	10449	237559	1786733	558	14567	129482	11007 (19.57)	1916215 (17.32)	11565 (19.23)	868 (15.82)	27352 (14.53)	153095
Gujarat	6548	201053	1041067	438	21028	71700	6986 (12.42)	1112767 (10.06)	7424 (12.34)	968 (17.65)	34146 (18.14)	137963
Tamil Nadu	4340	62143	660307	736	11273	129056	5076 (9.03)	789363 (7.13)	5812 (9.66)	404 (7.37)	9456 (5.02)	56355
Uttar Pradesh	4484	70350	2085256	353	9752	97750	4837 (8.60)	2183006 (19.73)	5190 (8.63)	426 (7.77)	17482 (9.29)	69621
Andhra Pradesh	3488	131844	562240	434	10715	79775	3922 (6.97)	642015 (5.80)	4356 (7.24)	436 (7.95)	13913 (7.39)	50428
Haryana	3070	37786	454558	233	4318	63120	3303 (5.87)	517678 (4.68)	3536 (5.88)	351 (6.40)	10755 (5.71)	50541
West Bengal	2854	48309	466813	90	4047	19132	2944 (5.23)	485945 (4.39)	3034 (5.04)	350 (6.38)	28005 (14.88)	66701
Rajasthan	2542	40461	466718	97	1626	15455	2639 (4.69)	482173 (4.36)	2736 (4.55)	332 (6.05)	10988 (5.84)	74035
Punjab	2251	50904	504209	183	4887	54035	2434 (4.33)	558244 (5.04)	2617 (4.35)	263 (4.79)	5929 (3.15)	67774
Karnataka	2064	61135	324254	233	9598	71599	2297 (4.08)	395853 (3.58)	2530 (4.21)	159 (2.90)	8567 (4.55)	24543
Madhya Pradesh	2039	43753	388966	141	3160	30163	2180 (3.88)	419129 (3.79)	2321 (3.86)	282 (5.14)	8376 (4.45)	65885
Dadra & Nagar Haveli	1729	25642	184236	34	314	3917	1763 (3.13)	188153 (1.70)	1797 (2.99)	68 (1.24)	1271 (0.68)	7405
Chhattisgarh	839	54875	192379	27	550	3738	866 (1.54)	196117 (1.77)	893 (1.48)	52 (0.95)	1253 (0.67)	10223
Daman and Diu	776	4625	55895	23	94	3535	799 (1.42)	59430 (0.54)	822 (1.37)	69 (1.26)	2151 (1.14)	3896
Orissa	545	42697	149239	37	5444	11882	582 (1.03)	161121 (1.46)	619 (1.03)	34 (0.62)	1666 (0.88)	8048
Pondicherry	562	6957	48022	19	1304	2894	581 (1.03)	50916 (0.46)	600 (1.00)	40 (0.73)	311 (0.17)	4459
Kerala	487	8232	74841	67	2782	14326	554 (0.99)	89167 (0.81)	621 (1.03)	76 (1.39)	1012 (0.54)	11177
Goa	507	7257	49468	36	168	3526	543 (0.97)	52994 (0.48)	579 (0.96)	83 (1.51)	720 (0.38)	11451
Himachal Pradesh	494	10601	100730	33	477	6142	527 (0.94)	106872 (0.97)	560 (0.93)	32 (0.58)	283 (0.15)	5461
Delhi	480	6503	47563	21	30	1652	501 (0.89)	49215 (0.44)	522 (0.87)	45 (0.82)	634 (0.34)	4576
Uttaranchal	464	7550	69018	26	257	7404	490 (0.87)	76422 (0.69)	516 (0.86)	25 (0.46)	123 (0.07)	1896
Jharkhand	409	12631	67780	15	359	2118	424 (0.75)	69898 (0.63)	439 (0.73)	36 (0.66)	1628 (0.86)	6192
Assam	280	5688	40434	12	2433	4538	292 (0.52)	44972 (0.41)	304 (0.51)	49 (0.89)	1102 (0.59)	4540
Jammu and Kashmir	202	2297	49754	7	76	2074	209 (0.37)	51828 (0.47)	216 (0.36)	11 (0.20)	760 (0.40)	19534
Bihar	144	3036	16948	33	1462	13674	177 (0.31)	30622 (0.28)	210 (0.35)	6 (0.11)	65 (0.03)	768
Meghalaya	157	1652	14580	2	5	201	159 (0.28)	14781 (0.13)	161 (0.27)	12 (0.22)	54 (0.03)	789
Chandigarh	37	458	6103	1	0	9	38 (0.07)	6112 (0.06)	39 (0.06)	4 (0.07)	258 (0.14)	1165
Tripura	24	1883	2662	0	0	0	24 (0.04)	2662 (0.02)	24 (0.04)	4 (0.07)	2 (0.00)	95
Arunachal Pradesh	17	224	2826	4	1	522	21 (0.04)	3348 (0.03)	25 (0.04)	0 (0.00)	0 (0.00)	0
Sikkim	13	46	1101	1	5	204	14 (0.02)	1305 (0.01)	15 (0.02)	0 (0.00)	0 (0.00)	0
Nagaland	12	16242	301803	1	0	0	13 (0.02)	301803 (2.73)	14 (0.02)	0 (0.00)	0 (0.00)	0
Andaman and Nicobar	9	332	2610	0	0	0	9 (0.02)	2610 (0.02)	9 (0.01)	0 (0.00)	0 (0.00)	0
Lakshadweep	1	4	278	0	0	0	1 (0.00)	278 (0.00)	1 (0.00)	0 (0.00)	0 (0.00)	0
Manipur	1	3	125	0	0	0	1 (0.00)	125 (0.00)	1 (0.00)	0 (0.00)	0 (0.00)	0
Mizoram	0	0	0	0	0	0	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0
Location in more than one state	1	0	0	23	404	3596	24 (0.04)	3596 (0.03)	47 (0.08)			
<b>Total</b>	<b>52319</b>	<b>1204732</b>	<b>10219516</b>	<b>3918</b>	<b>111136</b>	<b>847219</b>	<b>56237 (100.00)</b>	<b>11066735 (100.00)</b>	<b>60155 (100.00)</b>	<b>5485 (100.00)</b>	<b>188262 (100.00)</b>	<b>918616</b>

Note : Figures of 3 new states includes those units located in districts originally falling within the respective parent states.

Source:Secretariat for Industrial Assistance (2004): *SIA Statistics-April 2004* (Ministry of Commerce and Industry, Government of India).

Payment
Members)
3)
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(15.02)
(6.13)
(7.58)
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(5.50)
(7.26)
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(0.81)
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**Table 56: Distribution of Estimated Investments by States and Union Territories**  
(Investment Projects Proposed and Under Implementation)

States/UTs	Government Sector		Central Government		State Government		Private Sector		Total		Of which: Under Implementation	
	Nos	Rs crore	Nos	Rs crore	Nos	Rs crore	Nos	Rs crore	Nos	Rs crore	Nos	Rs crore
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Andhra Pradesh	258	78355	111	28377	143	49269	380	51577	638	129931 (8.7)	199	54998 (8.3)
Assam	65	8765	45	7356	20	1410	25	4931	90	13696 (0.9)	34	9994 (1.5)
Bihar	100	27296	48	23267	52	4029	5	57	105	27353 (1.8)	74	10834 (1.6)
Chattisgarh	80	18775	34	14709	46	4066	39	16678	119	35453 (2.4)	29	3326 (0.5)
Delhi	56	13183	23	4131	15	7385	63	5283	119	18466 (1.2)	45	9936 (1.5)
Gujarat	240	65748	66	15155	154	50137	332	75427	572	141175 (9.5)	164	70698 (10.6)
Haryana	110	20901	13	11403	97	9498	148	4472	258	25373 (1.7)	65	11468 (1.7)
Himachal Pradesh	50	25111	11	6321	39	18790	81	10902	131	36013 (2.4)	32	22968 (3.4)
Jharkhand	72	22893	35	18786	37	4107	30	4148	102	27040 (1.8)	30	7453 (1.1)
Karnataka	324	43068	88	13270	222	27177	600	70913	924	113981 (7.7)	229	41743 (6.3)
Kerala	168	52169	62	32331	105	19779	85	15486	253	67655 (4.5)	87	19921 (3.0)
Madhya Pradesh	295	31947	41	13865	251	18070	82	16627	377	48575 (3.3)	92	38979 (5.9)
Maharashtra	406	114489	116	38869	245	70356	490	41688	896	156178 (10.5)	315	85334 (12.8)
Orissa	103	29905	57	25760	46	4145	51	31513	154	61418 (4.1)	59	20263 (3.0)
Punjab	85	10744	26	4667	57	6015	78	14632	163	25377 (1.7)	55	12893 (1.9)
Rajasthan	133	24272	30	12357	93	11650	104	12269	237	36541 (2.5)	78	17306 (2.6)
Tamil Nadu	192	79278	103	69812	78	7526	251	74815	443	154093 (10.4)	155	50483 (7.6)
Uttar Pradesh	217	41695	93	22366	120	19073	175	31628	392	73323 (4.9)	111	25083 (3.8)
Uttaranchal	47	16752	13	10153	34	6600	7	5016	54	21768 (1.5)	18	14973 (2.2)
West Bengal	184	43234	104	21264	73	21480	325	20442	509	63676 (4.3)	138	20229 (3.0)
Other States	148	41280	71	22376	77	18904	101	2332	249	43612 (2.9)	75	14753 (2.2)
UTs	26	1239	5	43	19	1108	63	2456	89	3695 (0.2)	20	959 (0.1)
Multi State	228	84010	174	73545	54	10465	247	76357	475	160366 (10.8)	212	101126 (15.2)
Unallocated	9	1295	7	1293	2	3	52	2605	61	3900 (0.3)	3	49 (0.0)
All India	3596	896404	1376	491473	2079	391041	3814	592253	7410	1488657	2319	665768

Note: Figures within brackets are percentages to all-India.

Source: CMIE (2003): Monthly Review of Investments Projects, Centre for Monitoring Indian Economy, June  
(CMIE's 33rd Quarterly Survey of Investments Projects, April 2003).

**Table 57: State-wise Flow of FDI Approvals During August 1991 to March 2004**

State	No. of Approvals	Amount (Rs.crore)	Per cent to Total
<b>Northern Region</b>	<b>4216</b>	<b>45967</b>	<b>15.7</b>
Delhi	2638	35251	12.1
Haryana	858	3870	1.3
Rajasthan	341	3033	1.0
Punjab	199	2434	0.8
Himachal Pradesh	98	1174	0.4
Chandigarh	77	196	0.1
Jammu and Kashmir	5	8	neg
<b>North-Eastern Region</b>	<b>35</b>	<b>77</b>	<b>neg</b>
<b>Eastern Region</b>	<b>947</b>	<b>18444</b>	<b>6.3</b>
West Bengal	670	9317	3.2
Orissa	140	8229	2.8
Jharkhand	80	145	neg
Bihar	49	740	0.3
Andaman and Nicobar Islands	8	14	neg
<b>Central Region</b>	<b>1138</b>	<b>14947</b>	<b>5.1</b>
Uttar Pradesh	798	4917	1.7
Madhya Pradesh	242	9271	3.2
Uttaranchal	51	126	neg
Chattisgarh	47	633	0.2
<b>Western Region</b>	<b>6380</b>	<b>71122</b>	<b>24.3</b>
Maharashtra	4816	51115	17.5
Gujarat	1204	18837	6.4
Goa	245	990	0.3
Dadra and Nagar Haveli	72	124	neg
Daman and Diu	43	55	neg
<b>Southern Region</b>	<b>6755</b>	<b>65794</b>	<b>22.5</b>
Tamil Nadu	2607	25072	8.6
Karnataka	2467	24138	8.3
Andhra Pradesh	1226	13745	4.7
Kerala	325	1552	0.5
Pondicherry	129	1286	0.4
Lakshadweep	1	1	neg
<b>State Not Indicated</b>	<b>6011</b>	<b>76008</b>	<b>26.0</b>
<b>Total</b>	<b>25482</b>	<b>292358</b>	<b>100.0</b>

Source: Ministry of Commerce and Industry (GOI): SIA Newsletter, April 2004.

All of these data point to an acute concentration amongst a few states. First, as per the data on IEMs and LoIs, near 55 per cent of proposed investment is concentrated in four states of Maharashtra, Gujarat, Tamil Nadu and Andhra Pradesh (Table 55). In the actual execution of these investment projects, however, there is a slightly better spread, for five more states, namely, Haryana, West Bengal, Rajasthan, Punjab and Madhya Pradesh, which have bagged 36 per cent of the projects implemented (also in Table 55), though they had only 26 per cent share at the proposal stage, indicating that these states are moving faster in project implementation than the traditionally advanced states which, with 55 per cent share in proposals, accounted for only 43 per cent in actual investment.

The above IEMs/LoIs data relate essentially to state-wise industrial investment. There is another set of data collated by the Centre for Monitoring Indian Economy (CMIE) based on its quarterly surveys of investment projects, which cover all sectors of the economy, including irrigation and agriculture projects. Interestingly, these data also suggest concentration but not to the same extent as in the above industrial sector data. The top five states in aggregate investment proposals as well as in their actual implementation as per the CMIE data are Maharashtra, Gujarat, Tamil Nadu, Andhra Pradesh and Karnataka, which together have a share of about 46 per cent of the total (Table 56). The top three states in this set of data and the fourth state (Andhra Pradesh) which is in the fifth rank here are the same as in the government's IEMs implementation data, as presented in the previous paragraph.

Finally, in the state-wise FDI approvals, the concentration has been still more acute with about 63 per cent of the total approvals for the past 12 years from August 1991 to March 2003 have been in the above mentioned five states. In all of these data, the spread of investment activity to the three southern states of Andhra Pradesh, Tamil Nadu and Karnataka stands out; Gujarat is another state that has a consistently high share (Table 57). A caution should of course be exercised in using FDI approvals data, for we have no information on the actual eventual location of the approved foreign direct investment projects. It is very likely that a substantial proportion of FDI approvals in metropolitan centres like Delhi and Mumbai.

A sliver-lining in the otherwise acutely narrow investment concentration has been the spread of activities into a few more states. This has been particularly so in the three out of four southern states of Andhra Pradesh, Tamil Nadu and Karnataka, which is found to be true interestingly, as we will explain shortly, in all economic, social, financial and fiscal indicators of progress. Apart from these southern states, some states in the north which figure in the comparatively better performing league are Haryana, Rajasthan, Punjab and Madhya Pradesh. The state of Uttar Pradesh possesses a somewhat high share in many indicators partly because it is also the largest state in the country and second, there are some of its pockets like the Western UP which seem to attract industrial investments.

### **Fiscal Performance Vis-a-Vis the Economic Performance of States**

In the above few paragraphs of this section, we have marshalled substantial amount of empirical evidences on the rankings of states as per their performances in income growth, improvement in human development, and banking and financial sector development, as also in investment proposals and execution. What do all these multiple sets of data add up to? Are the performances of the states in these respects akin to their fiscal performances? An attempt is made in the following paragraphs to distil some answers so these questions.

For facilitating such answers, however, we need to select a few crucial indicators of fiscal performance of states, for otherwise there are very many indicators and some of them indicate divergent performances on the part of the states, as brought out earlier. The indicators so chosen are four: (i) revenue deficit and gross fiscal deficit as presented in Table 34 earlier; (ii) a specially-designed measure of fiscal imbalance in states which is defined as total expenditure *minus* states' own total revenue; (iii) states' own tax revenue as percentage of GSDP; and (iv) development expenditure as percentage of respective GSDP (Table 58).

### *Key Results*

Abstracting from aberrations and occasional divergences, there is an amazing consistency in the varied rankings of states presented above. Distilling the results from multiple performance indicators, a comparative picture has been prepared and presented in Table 59 for major indicators. From this it is clear that an overwhelming number of states appear common in all the three top, middle, and bottom rankings pertaining to five different measures of economic, financial and fiscal performances. Thus, a majority of the top five states showing relatively better fiscal balance in recent years, namely, Haryana, Maharashtra, Tamil Nadu Karnataka and Punjab, generally appear in top rankings under those economic and financial measures. Likewise, at the other end of the scale, each of the five bottom ranking states in fiscal performance, namely, Uttar Pradesh, West Bengal, Orissa, Assam and Bihar seem to appear generally amongst such poor performance league in almost all of the four economic and financial measures. As a result, the middle group of states in fiscal performance, namely, Kerala, Andhra Pradesh, Gujarat, Madhya Pradesh and Rajasthan also appear generally in the middle groups in one measure or the other.

**Table 58: Trends in Resource Mobilisation, Pattern of Expenditure and Fiscal Imbalance in States of India**  
(period Averages in percentage)

	States	Own Tax Revenue/GSDP Ratio					Developmental Exp/GSDP Ratio					Fiscal Imbalance*					
		1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81 - 1982/83	1998/99- 2001/02	1993/94- 1997/98	1990/91- 1992/93	1986/87- 1988/89	1980/81- 1982/83	1989/90- 1991/92	Rank	1994/95- 1996/97	Rank	1999/2000- 2001/2002 R.E.	Rank
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	<b>High Income States</b>																
1	Gujarat	7.7	7.4	8.1	7.8	6.7	15.0	11.1	13.8	14.8	12.7	43.1	3	36.5	3	52.6	9
2	Haryana	7.7	6.7	7.5	7.6	6.8	11.2	11.3	11.0	13.3	13.4	34.1	1	28.0	1	39.5	2
3	Maharashtra	7.7	6.9	7.5	8.3	7.2	9.5	10.0	11.0	13.0	11.3	37.1	2	37.4	4	41.4	3
4	Punjab	6.5	6.7	6.9	7.7	7.4	9.1	9.6	13.3	14.4	12.2	46.7	5	37.8	5	47.9	6
5	Goa	7.4	7.8	6.8	6.2		15.5	15.0	20.6	21.2	-	59.8	12	32.5	2	30.1	1
	<b>Middle Income States</b>																
6	Andhra Pradesh	7.4	6.2	7.2	8.5	6.8	12.9	12.8	13.4	15.6	12.8	47.4	6	57.9	11	51.9	8
7	Karnataka	8.2	9.1	9.0	8.7	7.6	11.9	12.8	14.1	14.7	13.7	43.7	4	40.0	6	47.2	5
8	Kerala	8.5	8.9	8.1	8.3	6.9	10.8	11.8	12.1	13.2	12.6	52.5	8	44.7	8	50.8	7
9	Tamil Nadu	8.6	8.7	8.9	8.1	8.1	10.2	11.5	15.6	13.3	14.3	48.9	7	40.2	7	44.2	4
10	West Bengal	4.3	5.3	5.6	5.6	4.7	10.4	9.3	9.5	9.6	9.8	58.0	10	59.3	12	73.1	13
	<b>Low Income States</b>																
11	Bihar	5.0	4.2	4.3	3.9	3.7	15.9	11.2	14.5	13.8	13.6	68.6	14	66.5	13	77.2	15
12	Madhya Pradesh	6.2	5.4	5.3	5.4	4.6	12.9	11.6	12.3	13.4	13.0	53.1	9	51.8	9	59.3	10
13	Orissa	5.1	4.5	5.0	4.5	3.6	15.4	14.4	17.3	16.1	15.9	72.1	15	69.4	14	74.6	14
14	Rajasthan	6.1	5.6	5.5	5.7	4.9	12.4	13.7	14.2	16.0	14.4	58.2	11	56.9	10	61.7	11
15	Uttar Pradesh	5.6	5.1	5.0	4.8	4.2	10.8	11.2	12.8	12.4	11.6	66.6	13	65.6	12	67.7	12
	<b>New States</b>																
16	Chattisgarh	2.7	-	-	-	-	9.2	-	-	-	-	-	-	-	-	45.9	
17	Jharkhand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61.7	
18	Uttaranchal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72.4	
	<b>Special Category States</b>																
19	Arunachal Pradesh	1.0	0.6	0.6	0.6		49.9	55.5	55.9	64.7	-	89.6		89.4		92.7	
20	Assam	4.4	3.7	4.0	3.6	2.7	15.6	13.6	15.9	16.7	13.4	74.1		75.6		76.8	
21	Himachal Pradesh	5.4	5.3	5.1	5.1	4.0	25.8	25.2	23.5	30.3	23.7	82.0		79.2		76.3	
22	Jammu and Kashmir	4.3	3.5	3.8	4.0	3.4	31.4	28.4	30.5	27.2	22.0	87.5		88.2		86.4	
23	Manipur	1.4	1.4	1.6	1.8	1.4	30.2	34.8	37.3	41.6	35.7	92.1		90.9		94.8	
24	Meghalaya	3.2	3.3	3.5	3.6	2.4	26.3	25.6	30.5	33.6	28.6	86.1		83.6		85.3	
25	Mizoram	0.8	0.6	0.7	0.7		56.3	57.0	64.5	55.1	-	86.7		93.2		95.6	
26	Nagaland	1.6	1.4	1.9	3.2	3.1	39.1	35.0	44.7	61.6	55.7	92.9		92.8		94.5	
27	Sikkim	5.4	4.0	4.3	5.5	4.8	60.0	58.4	66.6	68.7	61.1	80.6		36.2		55.8	
28	Tripura	2.3	2.2	2.1	1.6	1.2	29.8	29.9	32.3	34.3	23.7	92.9		91.6		90.3	
29	NCT Delhi	7.0	6.7		-	-	7.6	6.6		-	-			24.7		34.1	
	<b>All States</b>	5.5	5.3	5.4	5.4	4.9	9.9	9.8	11.1	11.6	10.9	55.5		52.2		57.9	

Notes: (i) The simplest measure of fiscal imbalance is as given below:

$li = E$  Where  $l$ : the extent of imbalance,

$R$ : A state's own revenue

$E$ : State's aggregate disbursements

To make it comparable across governmental units it is normalised by diving with the aggregate expenditure

$li = (Ei - Ri) / Ei = 1 - Ri / Ei$

(ii) Ranking is in the ascending order. It is confined to 15 major states of India.

\*'Fiscal balance' is the inverse of 'Fiscal imbalance'

**Table 59: A Comparison of States' Fiscal Performance Juxtaposed Against Their Economic Performance: State Rankings**

Annual Compound Growth Rate in Per Capita (GSDP) at 1993-94 prices	Ranking of States Based on their Human Development Index: 2001	Ranking of States Based on Per Capita Bank Credit : March 2002	Ranking of States Based on Per Capita Disbursements of Assistance by AFIs: March 2001	Fiscal Balance* Measure for States: 1999-2000/ 2001-02 (RE)
<b>Top</b>	<b>Top</b>	<b>Top</b>	<b>Top</b>	<b>Top</b>
Karnataka 6.63	Kerala 0.638	Maharashtra 17634	Maharashtra 13910.0	Haryana 39.5
West Bengal 5.46	Punjab 0.537	Tamil Nadu 10394	Gujarat 14915.4	Maharashtra 41.4
Tamil Nadu 5.15	Tamil Nadu 0.531	Punjab 9081	Karnataka 7601.5	Tamil Nadu 44.2
Gujarat 4.48	Maharashtra 0.523	Karnataka 8166	Tamil Nadu 7226.0	Karnataka 47.2
Rajasthan 4.16	Haryana 0.509	Gujarat 7233	Haryana 7037.4	Punjab 47.9
<b>Middle</b>	<b>Middle</b>	<b>Middle</b>	<b>Middle</b>	<b>Middle</b>
Kerala 4.13	Gujarat 0.479	Kerala 6912	Punjab 6030.2	Kerala 50.8
Andhra Pradesh 4.12	Karnataka 0.478	Haryana 6351	Andhra Pradesh 4796.5	Andhra Pradesh 51.9
Maharashtra 3.82	West Bengal 0.472	Andhra Pradesh 5616	Rajasthan 3330.7	Gujarat 52.6
Haryana 3.75	Rajasthan 0.424	West Bengal 4681	West Bengal 3277.6	Madhya Pradesh 59.3
Punjab 3.1	Andhra Pradesh 0.416	Rajasthan 3055	Kerala 3295.0	Rajasthan 61.7
<b>Bottom</b>	<b>Bottom</b>	<b>Bottom</b>	<b>Bottom</b>	<b>Bottom</b>
Madhya Pradesh 2.25	Orissa 0.404	Assam 3037	Madhya Pradesh 2898.2	Uttar Pradesh 67.7
Uttar Pradesh 2.06	Madhya Pradesh 0.394	Madhya Pradesh 2766	Orissa 2543.5	West Bengal 73.1
Orissa 2.03	Uttar Pradesh 0.388	Orissa 2593	Uttar Pradesh 1905.3	Orissa 74.6
Bihar 1.33	Assam 0.386	Uttar Pradesh 2015	Assam 814.0	Assam 76.8
Assam 1.00	Bihar 0.367	Bihar 777	Bihar 398.1	Bihar 77.2
<b>All-India GDP (CSO) 4.32</b>				
<b>All States GSDP 3.78</b>				

Source: See the text

\* Inverse of fiscal imbalance measure

There are no doubt conspicuous exceptions which have specific explanations. Punjab, for instance, is a high-income state (Table 47), but a detailed study has shown that its per capita SDP growth during the 1990s has lagged behind rather significantly (Exhibit I and Tables 45 and 46). Even so, Punjab's fiscal performance falls in the top category; so does its ranking in HDI and the enjoyment of per capita bank credit; even in per capita disbursement of assistance by AFI, Punjab is close to the top category of rankings. A caveat may be added though in regard to the Punjab's social attainments; its HDI has turned out to be high because it includes household consumption expenditure per capita which is relatively high in the state. Otherwise, Punjab's achievements in some of the social indicators like primary level school enrolment rate (79.05 per cent against the national average of 95.66 per cent) have been lower than the national average. Haryana's case is similar to that of Punjab. The other case of an outlier is Kerala which enjoys a top social sector development, but otherwise it is uniformly in the top league within the middle rankings in per capita GSDP growth, per capita bank credit (though it faces poor credit-deposit ratio as stated earlier) as well as in fiscal performance. Maharashtra's is yet another unique case which gets a relatively good measure of fiscal balance and which enjoys a commendable financial sector development; even its overall HDI is relatively high, but in the 1990s its per capita income growth has suffered somewhat so much so that its position in ranking has slipped from the top rank in the 1980s (4.18 per cent per annum from 1980-81 to 1993-94) to the 8<sup>th</sup> rank in the 1990s (3.82 per cent during 1993-94 to 2000-01); in fact, the deceleration in Maharashtra's per capita SDP growth rate has been much sharper as between the first quinquennium of the 1990s and its second quinquennium, that is, from 6.02 per cent to 3.27 per cent (see earlier Table 46).

#### *Performances Based on Regional Groupings*

Interestingly, the caricatures of growth and fiscal performances highlighted could also be viewed as having regional dimensions. Broadly, it could be said that the three regions of south, central and north have experienced better performances in fiscal indicators and also simultaneously in economic growth, in social sector development, in banking and finance, and in new investment projects and their implementation. For instance, no single state belonging to the southern, western



and northern India is found amongst the bottom five states ranked as such in any of the fiscal, economic, social and financial indicators presented as a comparative set in Table 59; it has a singular exception of Kerala which finds a place amongst the top rankings for per capita bank deposits (earlier Table 50) but falls into the bottom rankings in regard to bank credit to deposit ratio and ranks relatively low in per capita assistance by AFIs; this exception arises from the fact that Kerala has no industrial progress to speak of. It must be admitted that the southern states' fiscal performance has not been exemplary but certainly in the middle category; they are all emerging as powerful centres of growth and development and also reasonably good performers in tax revenue mobilisation and minimising of fiscal imbalances.

Likewise, at the other end, it could be said that no single state belonging to central, eastern or north-eastern India figures amongst the top rankings either in fiscal performance or in indicators of economic, social and financial development. In fact, almost all states of these regions belong to the bottom category except for an interesting exception of West Bengal which has experienced a high per capita GSDP growth in the 1990s particularly in the second half of the decade and which has generally figured in the middle rankings for all fiscal and financial indicators. This is not surprising, for West Bengal was in the forefront of industrialisation until the 1960s but has faced a setback thereafter. Even so, its experience of acceleration in agricultural growth in the recent period has placed it amongst the top ranking states in GSDP growth but lower down in the middle category in the enjoyment of social and financial sector development, but in fiscal performance it stands in the bottom category; the loss of ground in the industrialization process by West Bengal appears truly striking.

#### *Comparison With Other Indicators of Fiscal Performance*

So far our discussion has generally been based the comparison of one fiscal indicator, namely, a measure of fiscal imbalance as presented in Table 59, with those of economic, social and financial sector developments. But, in fiscal performance, there are many other indicators with significant inter-state differences; one concerning revenue and fiscal deficit indicators has already been presented in Table 21 earlier. Two more, namely, own-tax revenue as percentage

of GSDP and development expenditure as percentage of GSDP are presented in the same Table 58 alongside the fiscal imbalance measure.

It is interesting that of the chosen five, four fiscal indicators - two deficit indicators, own-tax revenue and fiscal imbalance measure, show reasonably consistent results of the type described above. In other words, there is overall consistency of fiscal performance as depicted by these fiscal indicators and indicators of economic, social and financial sector development at the states' level.

There is, however, one exception which concerns the performance across states in the size of development expenditure as percentage of GSDP. It is found that in the first-place, there is no regional pattern or consistency in the development expenditure to GSDP ratios (Table 58). Punjab and Maharashtra, which are high-income states, have the lowest ratios of 9.1 per cent and 9.5 per cent, respectively, during the recent period 1998-99 to 2001-02 (RE). Gujarat has a high ratio of 15 per cent, but so have Bihar (15.9 per cent) and Orissa (15.4 per cent). All the four southern states have moderate ratios ranging from 10.2 per cent to 12.9 per cent; similar are the ratios for Uttar Pradesh (10.8 per cent) and West Bengal (10.4 per cent).

In the normal course, the relative size of development expenditure should serve as a good indicator for explaining the inter-state differences in overall social and economic development; it should also serve as a good indicator for the inter-state differences in the absorption of institutional credit and consequently, the attraction of investment projects. But, it hardly seems to be the case. One possible explanation for the disjunction between this important fiscal performance indicator and other indicators of economic, financial and even fiscal performances state-wise is that the fiscal strains have so developed in the states (and even central) level over the years that the size of development expenditure has ceased to be an autonomous variable based on considerations of focus on development; it has rather turned out to be a residual expenditure after all administrative; debt servicing and other non-development expenditures are met from the sluggish revenues of the states (as well as the central government).

*To sum up*

There is link between fiscal performance and economic, social and financial sector performances of states, but the causation seems to be surprisingly generally unidirectional and it seems to run from the overall economic performance to fiscal performance and also to the partaking of benefits of financial sector development and not the other way about. States enjoying high income levels and relatively high rates of income growth have generally succeeded in producing better own-tax mobilisation and in minimising fiscal imbalances. Likewise, such are the very states which have generated better deposit resources for banks and also succeeded in producing a conducive environment for absorbing relatively higher levels of bank credit as well as other institutional form of credit.

**Exhibit I: Annual Compound Growth Rates in GSDP and Per Capita GSDP during 1980s and 1990s - Statewise**

(In per cent per annum)

<i>GSDP at 1980-81 prices</i>	<i>GSDP at 1993-94 prices</i>	<i>Per Capita GSDP at 1980-81 prices</i>	<i>Per Capita GSDP at 1993-94 prices</i>	<i>GSDP at 1980-81 prices</i>	<i>GSDP at 1993-94 prices</i>	<i>Per Capita GSDP at 1980-81 prices</i>	<i>Per Capita GSDP at 1993-94 prices</i>	
1980-81 to 1993-94	1993-94 to 2000-01	1980-81 to 1993-94	1993-94 to 2000-01	1980-81 to 1990-91	1990-91 to 2000-01	1980-81 to 1990-91	1990-91 to 2000-01	
Sikkim	10.65 Pondicherry	#### Sikkim	8.05 Pondicherry	11.65 Sikkim	### Pondicherry	10.09 Sikkim	8.76 Pondicherry	8.11
Arunachal Pradesh	8.79 Chandigarh	9.60 Arunachal Pradesh	5.51 Goa	7.91 Arunachal Pradesh	8.35 Goa	8.38 Arunachal Pradesh	5.00 Goa	6.75
Delhi	7.40 Goa	9.45 Goa	4.53 Tripura	6.84 Delhi	7.59 Sikkim	8.12 Goa	3.91 Karnataka	5.89
Nagaland	6.92 Sikkim	8.97 Maharashtra	4.18 Karnataka	6.63 Nagaland	7.42 Karnataka	7.56 Rajasthan	3.91 Tripura	5.60
Maharashtra	6.57 Delhi	8.89 Tamil Nadu	4.10 Chandigarh	5.88 Rajasthan	6.60 Gujarat	7.35 Haryana	3.89 Gujarat	5.56
Rajasthan	6.24 Karnataka	8.24 Rajasthan	3.67 Sikkim	5.64 Haryana	6.43 Tripura	7.31 Tamil Nadu	3.88 Tamil Nadu	5.52
Goa	6.12 Tripura	8.19 Karnataka	3.67 Manipur	5.54 Maharashtra	6.02 West Bengal	6.84 Maharashtra	3.63 West Bengal	5.10
Tripura	6.10 Manipur	7.98 Andhra Pradesh	3.53 West Bengal	5.46 Tripura	5.75 Maharashtra	6.83 Andhra Pradesh	3.39 Sikkim	4.80
Haryana	6.01 West Bengal	7.12 Haryana	3.50 Tamil Nadu	5.15 Andhra Pradesh	5.65 Delhi	6.83 Punjab	3.35 Maharashtra	4.70
Andhra Pradesh	5.75 Meghalaya	6.82 <b>All-India GDP (CSC)</b>	3.17 Himachal Pradesh	4.96 A & N islands	5.64 Tamil Nadu	6.62 <b>All-India GDP (CSO)</b>	3.32 Kerala	4.58
Karnataka	5.61 Rajasthan	6.80 Gujarat	3.17 Delhi	4.87 <b>All-India GDP (CSO)</b>	5.55 Manipur	6.33 Karnataka	3.25 Himachal Pr.	4.45
Meghalaya	5.60 Himachal Pradesh	6.79 Punjab	3.14 Gujarat	4.48 Meghalaya	5.51 Himachal Pradesh	6.31 Delhi	3.19 <b>All-India GDP (CSO)</b>	<b>4.08</b>
A & N islands	5.52 <b>All-India GDP (CSO)</b>	6.32 Delhi	3.12 <b>All-India GDP (CSO)</b>	4.32 Goa	5.49 A & N islands	6.17 Himachal Pradesh	3.12 Andhra Pr.	3.92
Tamil Nadu	5.51 Tamil Nadu	6.23 Himachal Pradesh	3.10 Rajasthan	4.16 Tamil Nadu	5.38 <b>All-India GDP (CSO)</b>	6.10 Nagaland	3.11 Manipur	3.91
<b>All-India GDP (CSO)</b>	5.35 Gujarat	6.16 Tripura	3.08 Kerala	4.13 Punjab	5.32 Rajasthan	6.07 Gujarat	3.04 <b>All States GSDP</b>	<b>3.83</b>
<b>All States GSDP</b>	5.27 Maharashtra	5.92 <b>All States GSDP</b>	3.08 Andhra Pradesh	4.12 Karnataka	5.29 Kerala	5.82 <b>All States GSDP</b>	3.02 Rajasthan	3.54
Manipur	5.14 Haryana	5.73 Kerala	2.88 Maharashtra	3.82 <b>All States GSDP</b>	5.26 <b>All States GSDP</b>	5.82 Tripura	2.69 Haryana	2.94
Gujarat	5.13 <b>All States GSDP</b>	5.72 West Bengal	2.69 <b>All States GSDP</b>	3.78 Gujarat	5.08 Meghalaya	5.62 Uttar Pradesh	2.57 Delhi	2.92
Punjab	5.12 Andhra Pradesh	5.46 Meghalaya	2.63 Haryana	3.75 Manipur	5.06 Andhra Pradesh	5.44 Meghalaya	2.55 Punjab	2.89
Himachal Pradesh	5.06 Kerala	5.28 Nagaland	2.54 Meghalaya	3.23 Himachal Pradesh	5.03 Nagaland	5.28 Bihar	2.45 Madhya Pr.	2.67
West Bengal	4.93 Punjab	5.07 Manipur	2.52 Punjab	3.10 Uttar Pradesh	4.95 Haryana	5.06 West Bengal	2.44 A & N islands	2.49
Madhya Pradesh	4.68 J & K	4.79 Uttar Pradesh	2.33 Madhya Pradesh	2.25 West Bengal	4.71 Punjab	4.85 Orissa	2.42 Orissa	2.28
Uttar Pradesh	4.61 Madhya Pradesh	4.29 Madhya Pradesh	2.25 J & K	2.21 Bihar	4.66 J & K	4.81 Manipur	2.39 J & K	2.21
Kerala	4.27 Uttar Pradesh	4.25 Orissa	1.94 Uttar Pradesh	2.06 Madhya Pradesh	4.56 Madhya Pradesh	4.78 Kerala	2.15 Meghalaya	2.19
Orissa	3.82 Bihar	4.13 Assam	1.39 Orissa	2.03 Pondicherry	4.39 Arunachal Pradesh	4.74 Madhya Pradesh	2.12 Arunachal Pr.	2.18
Assam	3.63 Nagaland	4.02 Bihar	1.36 Jharkhand	1.77 Orissa	4.29 Uttar Pradesh	3.95 Pondicherry	1.43 Uttar Pradesh	1.86
Bihar	3.53 A & N islands	3.96 A & N islands	1.35 Bihar	1.33 Assam	3.58 Orissa	3.75 Assam	1.38 Assam	0.93
J & K	3.35 Jharkhand	3.56 J & K	0.78 Chattisgarh	1.25 Kerala	3.57 Bihar	2.87 A & N islands	1.15 Nagaland	0.80
Pondicherry	3.22 Orissa	3.27 Pondicherry	0.28 Assam	1.00 J & K	2.99 Assam	2.76 J & K	0.40 Bihar	0.12
	Arunachal Pradesh	3.06	Arunachal Pradesh	0.56				
	Chattisgarh	2.88	A & N islands	0.37				
	Assam	2.63	Nagaland	-1.12				
Coefficient of Variation (percentage)								
For all states	29.61	####	####	68.04	###	28.14	###	####
For 16 major states	18.12	####	####	43.25	###	27.94	###	####

Note: (i) All states GSDP represents the summation of GSDP for all states at constant prices for individual years and the compound growth rate has been estimated

(ii) Growth rate in all-India GDP (CSO) represents the compound growth rate based on the CSO's estimates of GDP as per national accounts statistic

(iii) All SDP measures at 1993-94 prices for the period 1990-91 to 1992-93 have been derived by a method of splicing using the available 1980-81 series

(iv) Data with respect to Chattisgarh, Jharkhand, Nagaland, Sikkim and Andaman & Nicobar Islands are available only upto 1999-2000; their series have been extended upto 2000-01 by certain assumed growth rate the previous year growth for three, A & N Islands, Chattisgarh and Jharkhand; for the other two, growth rates of neighbouring states, Tripura for Nagaland and Arunachal Pradesh for Sikkim,

(v) The annual compound rate of growth has been worked out applying the log-linear model for SDP with respect to time (t).

Exhibit II: State-wise and Region-wise Distribution of Bank Deposits and Bank Credit:1981 to 2002

Region/State/ Union Territory	March 2003					March 2002					March 1996				
	Deposits	Per cent to All-India	Total Credit Utilised	Per cent to All-India	C-D Ratio As per Utilisation	Deposits	Per cent to All-India	Total Credit Utilised	Per cent to All-India	C-D Ratio As per Utilisation	Deposits	Per cent to All-India	Total Credit Utilised	Per cent to All-India	C-D Ratio As per Utilisation
<b>Northern Region</b>	<b>293726</b>	<b>23.0</b>	<b>162964</b>	<b>21.6</b>	<b>55.5</b>	<b>256705</b>	<b>22.9</b>	<b>141247</b>	<b>21.5</b>	<b>55.0</b>	<b>94682</b>	<b>22.2</b>	<b>47674</b>	<b>18.7</b>	<b>50.4</b>
Haryana	27232	2.1	15865	2.1	58.3	23426	2.1	12878	2.0	55.0	8992	2.1	4852	1.9	54.0
Himachal Pradesh	10028	0.8	3785	0.5	37.7	8668	0.8	2815	0.4	32.5	3156	0.7	918	0.4	29.1
Jammu and Kashmir	13035	1.0	5079	0.7	39.0	11621	1.0	4751	0.7	40.9	3715	0.9	1064	0.4	28.7
Punjab	56832	4.5	24690	3.3	43.4	51235	4.6	22497	3.4	43.9	20295	4.8	8778	3.4	43.3
Rajasthan	34930	2.7	19307	2.6	55.3	31593	2.8	17516	2.7	55.4	12194	2.9	5520	2.2	45.3
Chandigarh	9234	0.7	9932	1.3	107.6	8804	0.8	9009	1.4	102.3	3760	0.9	2292	0.9	61.0
Delhi	142454	11.2	84306	11.2	59.2	121358	10.8	71782	10.9	59.1	42569	10.0	24250	9.5	57.0
<b>North-Eastern Region</b>	<b>20399</b>	<b>1.6</b>	<b>9823</b>	<b>1.3</b>	<b>48.2</b>	<b>18312</b>	<b>1.6</b>	<b>9736</b>	<b>1.5</b>	<b>53.2</b>	<b>6860</b>	<b>1.6</b>	<b>2820</b>	<b>1.1</b>	<b>41.1</b>
Arunachal Pradesh	840	0.1	186	0.0	22.1	757	0.1	207	0.0	27.4	359	0.1	88	0.0	24.6
Assam	12840	1.0	7913	1.0	61.6	11515	1.0	8098	1.2	70.3	4376	1.0	1987	0.8	45.4
Manipur	617	0.0	185	0.0	30.0	634	0.1	173	0.0	27.3	221	0.1	123	0.0	55.7
Meghalaya	2143	0.2	682	0.1	31.8	1952	0.2	475	0.1	24.3	744	0.2	175	0.1	23.6
Mizoram	646	0.1	197	0.0	30.5	493	0.0	179	0.0	36.2	210	0.0	49	0.0	23.5
Nagaland	1213	0.1	161	0.0	13.3	1050	0.1	190	0.0	18.1	376	0.1	140	0.1	37.3
Tripura	2100	0.2	499	0.1	23.7	1911	0.2	414	0.1	21.6	573	0.1	256	0.1	44.7
<b>Eastern Region</b>	<b>162021</b>	<b>12.7</b>	<b>69341</b>	<b>9.2</b>	<b>42.8</b>	<b>145426</b>	<b>12.9</b>	<b>60187</b>	<b>9.2</b>	<b>41.4</b>	<b>55597</b>	<b>13.0</b>	<b>25811</b>	<b>10.1</b>	<b>46.4</b>
Bihar	32932	2.6	7803	1.0	23.7	29833	2.7	6547	1.0	21.9	17971	4.2	5593	2.2	31.1
Jharkhand	21510	1.7	6646	0.9	30.9	19084	1.7	5909	0.9	31.0	0	0.0	0	0.0	0.0
Orissa	19962	1.6	11358	1.5	56.9	18337	1.6	9424	1.4	51.4	6056	1.4	3512	1.4	58.0
Sikkim	1009	0.1	195	0.0	19.3	811	0.1	182	0.0	22.5	186	0.0	41	0.0	22.3
West Bengal	86059	6.7	43061	5.7	50.0	76897	6.8	37858	5.8	49.2	31225	7.3	16637	6.5	53.3
Andaman & Nicobar Isl	560	0.0	278	0.0	49.7	465	0.0	266	0.0	57.2	159	0.0	28	0.0	17.8
<b>Central Region</b>	<b>173701</b>	<b>13.6</b>	<b>67030</b>	<b>8.9</b>	<b>38.6</b>	<b>152715</b>	<b>13.6</b>	<b>58658</b>	<b>8.9</b>	<b>38.4</b>	<b>57603</b>	<b>13.5</b>	<b>24204</b>	<b>9.5</b>	<b>42.0</b>
Chhattisgarh	11748	0.9	5145	0.7	43.8	9490	0.8	5144	0.8	54.2	0	0.0	0	0.0	0.0
Madhya Pradesh	37590	2.9	19445	2.6	51.7	33162	3.0	16685	2.5	50.3	15826	3.7	9590	3.8	60.6
Uttar Pradesh	108685	8.5	39084	5.2	36.0	98520	8.8	33826	5.2	34.3	41777	9.8	14614	5.7	35.0
Uttaranchal	15679	1.2	3356	0.4	21.4	11543	1.0	3003	0.5	26.0	0	0.0	0	0.0	0.0
<b>Western Region</b>	<b>331741</b>	<b>26.0</b>	<b>237173</b>	<b>31.4</b>	<b>71.5</b>	<b>296616</b>	<b>26.4</b>	<b>211435</b>	<b>32.2</b>	<b>71.3</b>	<b>115833</b>	<b>27.2</b>	<b>82728</b>	<b>32.5</b>	<b>71.4</b>
Goa	9068	0.7	2524	0.3	27.8	8032	0.7	2264	0.3	28.2	3197	0.8	841	0.3	26.3
Gujarat	72101	5.6	40399	5.3	56.0	65284	5.8	35741	5.4	54.7	25359	6.0	14432	5.7	56.9
Maharashtra	249667	19.6	193348	25.6	77.4	222546	19.8	172535	26.3	77.5	87050	20.4	67297	26.4	77.3
Dadra & Nagar Haveli	295	0.0	498	0.1	168.7	271	0.0	512	0.1	189.0	60	0.0	77	0.0	129.1
Daman and Diu	609	0.0	402	0.1	66.1	483	0.0	383	0.1	79.4	168	0.0	82	0.0	48.6
<b>Southern Region</b>	<b>294607</b>	<b>23.1</b>	<b>209638</b>	<b>27.7</b>	<b>71.2</b>	<b>253620</b>	<b>22.6</b>	<b>174730</b>	<b>26.6</b>	<b>68.9</b>	<b>95545</b>	<b>22.4</b>	<b>71454</b>	<b>28.1</b>	<b>74.8</b>
Andhra Pradesh	73025	5.7	50630	6.7	69.3	63789	5.7	43189	6.6	67.7	22036	5.2	17892	7.0	81.2
Karnataka	75329	5.9	53540	7.1	71.1	62953	5.6	43363	6.6	68.9	23541	5.5	16728	6.6	71.1
Kerala	59522	4.7	25942	3.4	43.6	51667	4.6	22575	3.4	43.7	20105	4.7	8989	3.5	44.7
Tamil Nadu	84482	6.6	78672	10.4	93.1	73289	6.5	64873	9.9	88.5	29096	6.8	27469	10.8	94.4
Lakshwadeep	111	0.0	7	0.0	5.9	73	0.0	7	0.0	9.6	26	0.0	4	0.0	17.3
Pondicherry	2139	0.2	847	0.1	39.6	1849	0.2	724	0.1	39.2	740	0.2	372	0.1	50.2
<b>All-India</b>	<b>1276196</b>	<b>100.0</b>	<b>755969</b>	<b>100.0</b>	<b>59.2</b>	<b>1123393</b>	<b>100.0</b>	<b>655993</b>	<b>100.0</b>	<b>58.4</b>	<b>426120</b>	<b>100.0</b>	<b>254692</b>	<b>100.0</b>	<b>59.8</b>

(contd...)

(concluded)

March 1991						March 1986					March 1981					
Region/State/ Union Territory	Deposits	Per cent to All-India	Total Credit Utilised	C-D Ratio		Deposits	Per cent to All-India	Total Credit Utilised	C-D Ratio		Region/State/ Union Territory	Deposits	Per cent to All-India	Total Credit Utilised	C-D Ratio	
				Per cent to All-India	As per Utilisation				Per cent to All-India	As per Utilisation					Per cent to All-India	As per Utilisation
<b>Northern Region</b>	<b>43450</b>	<b>21.7</b>	<b>22769</b>	<b>18.3</b>	<b>52.4</b>	<b>19384</b>	<b>21.8</b>	<b>10782</b>	<b>19.3</b>	<b>55.6</b>	<b>Northern Region</b>	<b>8313</b>	<b>21.5</b>	<b>5698</b>	<b>22.1</b>	<b>68.6</b>
Haryana	4001	2.0	3040	2.4	76.0	1637	1.8	1574	2.8	96.1	Haryana	686	1.8	647	2.5	94.3
Himachal Pradesh	1425	0.7	589	0.5	41.4	586	0.7	280	0.5	47.9	Himachal Pradesh	226	0.6	79	0.3	35.1
Jammu and Kashmir	1896	0.9	1044	0.8	55.1	859	1.0	372	0.7	43.3	Jammu and Kashmir	376	1.0	122	0.5	32.5
Punjab	10000	5.0	4974	4.0	49.7	4694	5.3	2743	4.9	58.4	Punjab	2062	5.3	1260	4.9	61.1
Rajasthan	5574	2.8	3373	2.7	60.5	2269	2.5	1551	2.8	68.3	Rajasthan	879	2.3	661	2.6	75.2
Chandigarh	1475	0.7	866	0.7	58.7	687	0.8	348	0.6	50.7	Chandigarh	290	0.7	258	1.0	89.0
Delhi	19079	9.5	8884	7.2	46.6	8652	9.7	3914	7.0	45.2	Delhi	3794	9.8	2672	10.4	70.4
<b>North-Eastern Region</b>	<b>3428</b>	<b>1.7</b>	<b>2088</b>	<b>1.7</b>	<b>60.9</b>	<b>1448</b>	<b>1.6</b>	<b>872</b>	<b>1.6</b>	<b>60.2</b>	<b>North-Eastern Region</b>	<b>526</b>	<b>1.4</b>	<b>305</b>	<b>1.2</b>	<b>58.0</b>
Arunachal Pradesh	146	0.1	74	0.1	50.5	45	0.1	18	0.0	39.3	Arunachal Pradesh	11	0.0	2	0.0	23.4
Assam	2200	1.1	1537	1.2	69.9	1004	1.1	667	1.2	66.4	Assam	372	1.0	258	1.0	69.2
Manipur	108	0.1	77	0.1	71.3	36	0.0	27	0.0	75.9	Manipur	17	0.0	7	0.0	41.2
Meghalaya	378	0.2	98	0.1	25.9	137	0.2	40	0.1	28.8	Meghalaya	54	0.1	9	0.0	17.1
Mizoram	103	0.1	31	0.0	30.4	36	0.0	16	0.0	44.0	Mizoram	11	0.0	2	0.0	18.2
Nagaland	214	0.1	102	0.1	47.6	88	0.1	35	0.1	39.6	Nagaland	22	0.1	6	0.0	28.9
Tripura	278	0.1	169	0.1	60.7	103	0.1	70	0.1	68.2	Tripura	39	0.1	20	0.1	52.3
<b>Eastern Region</b>	<b>31186</b>	<b>15.5</b>	<b>15331</b>	<b>12.3</b>	<b>49.2</b>	<b>14268</b>	<b>16.0</b>	<b>6535</b>	<b>11.7</b>	<b>45.8</b>	<b>Eastern Region</b>	<b>6422</b>	<b>16.6</b>	<b>3438</b>	<b>13.3</b>	<b>53.5</b>
Bihar	9410	4.7	3715	3.0	39.5	4054	4.6	1522	2.7	37.5	Bihar	1650	4.3	795	3.1	48.2
Jharkhand											Jharkhand					
Orissa	2770	1.4	2003	1.6	72.3	1055	1.2	920	1.6	87.2	Orissa	448	1.2	320	1.2	71.4
Sikkim	110	0.1	36	0.0	32.6	47	0.1	18	0.0	38.7	Sikkim	5	0.0	0	0.0	5.9
West Bengal	18840	9.4	9551	7.7	50.7	9091	10.2	4066	7.3	44.7	West Bengal	4310	11.1	2321	9.0	53.8
Andaman & Nicobar Isl	57	0.0	26	0.0	45.9	21	0.0	9	0.0	42.1	Andaman & Nicobar Isl	9	0.0	2	0.0	23.5
<b>Central Region</b>	<b>28271</b>	<b>14.1</b>	<b>14934</b>	<b>12.0</b>	<b>52.8</b>	<b>12034</b>	<b>13.5</b>	<b>5997</b>	<b>10.8</b>	<b>49.8</b>	<b>Central Region</b>	<b>4998</b>	<b>12.9</b>	<b>2571</b>	<b>10.0</b>	<b>51.4</b>
Chhattisgarh											Chhattisgarh					
Madhya Pradesh	7758	3.9	5175	4.2	66.7	3147	3.5	1907	3.4	60.6	Madhya Pradesh	1229	3.2	739	2.9	60.1
Uttar Pradesh	20513	10.2	9759	7.9	47.6	8887	10.0	4090	7.3	46.0	Uttar Pradesh	3769	9.7	1833	7.1	48.6
Uttaranchal											Uttaranchal					
<b>Western Region</b>	<b>51684</b>	<b>25.8</b>	<b>34142</b>	<b>27.5</b>	<b>66.1</b>	<b>23222</b>	<b>26.1</b>	<b>16894</b>	<b>30.3</b>	<b>72.7</b>	<b>Western Region</b>	<b>10325</b>	<b>26.7</b>	<b>7181</b>	<b>27.8</b>	<b>69.6</b>
Goa	1494	0.7	464	0.4	31.1	756	0.8	234	0.4	30.9	Goa	336	0.9	144	0.6	42.9
Gujarat	11789	5.9	7390	5.9	62.7	5550	6.2	3061	5.5	55.1	Gujarat	2731	7.1	1617	6.3	59.2
Maharashtra	38326	19.1	26225	21.1	68.4	16910	19.0	13594	24.4	80.4	Maharashtra	7257	18.7	5419	21.0	74.7
Dadra & Nagar Haveli	15	0.0	29	0.0	191.6	6	0.0	6	0.0	109.9	Dadra & Nagar Haveli	1	0.0	2	0.0	133.9
Daman and Diu	60	0.0	35	0.0	58.3						Daman and Diu					
<b>Southern Region</b>	<b>42550</b>	<b>21.2</b>	<b>34938</b>	<b>28.1</b>	<b>82.1</b>	<b>18722</b>	<b>21.0</b>	<b>14662</b>	<b>26.3</b>	<b>78.3</b>	<b>Southern Region</b>	<b>8122</b>	<b>21.0</b>	<b>6614</b>	<b>25.6</b>	<b>81.4</b>
Andhra Pradesh	11063	5.5	8968	7.2	81.1	5044	5.7	3789	6.8	75.1	Andhra Pradesh	1992	5.1	1472	5.7	73.9
Karnataka	9778	4.9	7927	6.4	81.1	4375	4.9	3781	6.8	86.4	Karnataka	1988	5.1	1517	5.9	76.3
Kerala	7786	3.9	4641	3.7	59.6	3562	4.0	2248	4.0	63.1	Kerala	1515	3.9	1102	4.3	72.7
Tamil Nadu	13601	6.8	13214	10.6	97.2	5601	6.3	4780	8.6	85.3	Tamil Nadu	2566	6.6	2484	9.6	96.8
Lakshwadeep	9	0.0	2	0.0	17.0	4	0.0	1	0.0	22.9	Lakshwadeep	1	0.0	0	0.0	8.4
Pondicherry	313	0.2	186	0.1	59.3	136	0.2	63	0.1	46.2	Pondicherry	60	0.2	40	0.2	66.3
<b>All-India</b>	<b>200568</b>	<b>100.0</b>	<b>124203</b>	<b>100.0</b>	<b>61.9</b>	<b>89078</b>	<b>100.0</b>	<b>55742</b>	<b>100.0</b>	<b>62.6</b>	<b>All-India</b>	<b>38705</b>	<b>100.0</b>	<b>25809</b>	<b>100.0</b>	<b>66.7</b>

Notes: March 1986 and March 1981 figures are averages of preceding December and succeeding June figures.

Source: RBI, Banking Statistics: Basic Statistical Returns, various issues.

Exhibit III: State-wise Disbursements of Financial Assistance by All Financial Institutions (AFIs)

(Rs. crore)

State/UT (1)	Cumulative up to end-March 2003 (2)		Cumulative up to end-March 1996 (3)		Cumulative up to end-March 1991 (4)		Cumulative up to end-March 1986 (5)	
Andhra Pradesh	36323.0	(6.1)	13370.8	(6.7)	5481.9	(8.2)	1819.0	(7.8)
Arunachal Pradesh	84.9	(0.0)	24.1	(0.0)	15.5	(0.0)	na	na
Assam	2168.3	(0.4)	982.1	(0.5)	458.9	(0.7)	214.7	(0.9)
Bihar	3299.3	(0.5)	3055.3	(1.5)	1548.2	(2.3)	616.1	(2.6)
Chattisgarh	2763.2	(0.5)	..	..	..	..	..	..
Delhi	39087.9	(6.5)	6265.8	(3.1)	na	na	na	na
Goa	2785.7	(0.5)	1228.0	(0.6)	555.8	(0.8)	na	na
Gujarat	70380.3	(11.7)	25237.9	(12.6)	8208.1	(12.2)	2760.7	(11.8)
Haryana	14837.0	(2.5)	4835.4	(2.4)	1780.7	(2.7)	637.6	(2.7)
Himachal Pradesh	5382.7	(0.9)	1917.8	(1.0)	593.6	(0.9)	219.7	(0.9)
Jammu & Kashmir	1644.0	(0.3)	596.2	(0.3)	483.7	(0.7)	194.0	(0.8)
Jharkhand	3252.6	(0.5)	..	(0.0)	..	..	..	..
Karnataka	40085.6	(6.7)	12604.5	(6.3)	4336.1	(6.5)	1894.0	(8.1)
Kerala	10490.9	(1.7)	3435.1	(1.7)	1581.9	(2.4)	659.1	(2.8)
Madhya Pradesh	17501.0	(2.9)	9524.9	(4.8)	3378.8	(5.0)	1026.9	(4.4)
Maharashtra	144309.3	(24.0)	43476.7	(21.7)	13359.2	(19.9)	4274.5	(18.3)
Manipur	145.1	(0.0)	45.3	(0.0)	34.0	(0.1)	4.7	(0.0)
Meghalaya	243.9	(0.0)	85.9	(0.0)	79.3	(0.1)	30.9	(0.1)
Mizoram	92.7	(0.0)	39.8	(0.0)	33.3	(0.0)	na	na
Nagaland	107.1	(0.0)	52.5	(0.0)	38.4	(0.1)	14.9	(0.1)
Orissa	9336.4	(1.6)	3640.8	(1.8)	1912.9	(2.9)	674.1	(2.9)
Punjab	14646.7	(2.4)	5227.7	(2.6)	2338.3	(3.5)	750.5	(3.2)
Rajasthan	18809.7	(3.1)	8765.1	(4.4)	2670.4	(4.0)	1031.8	(4.4)
Sikkim	159.9	(0.0)	51.4	(0.0)	31.6	(0.0)	7.0	(0.0)
Tamil Nadu	44881.6	(7.5)	17483.7	(8.7)	6423.5	(9.6)	2366.1	(10.1)
Tripura	322.4	(0.1)	41.7	(0.0)	26.5	(0.0)	11.8	(0.1)
Uttaranchal	986.8	(0.2)	..	..	..	..	..	..
Uttar Pradesh	31638.6	(5.3)	15299.0	(7.6)	6292.2	(9.4)	1890.0	(8.1)
West Bengal	26293.2	(4.4)	7866.2	(3.9)	3616.8	(5.4)	1499.8	(6.4)
Union Territories	4852.8	(0.8)	1381.1	(0.7)	1778.9	(2.7)	782.1	(3.3)
(i) Andaman & Nicobar	78.6	(0.0)	23.9	(0.0)	na	na	na	na
(ii) Chandigarh	880.3	(0.1)	109.2	(0.1)	na	na	na	na
(iii) Dadra & Nagar Haveli	2443.7	(0.4)	519.7	(0.3)	na	na	na	na
(iv) Daman & Diu	489.0	(0.1)	173.6	(0.1)	na	na	na	na
(v) Lakshadweep	21.7	(0.0)	1.5	(0.0)	na	na	na	na
(vi) Pondicherry	939.5	(0.2)	553.2	(0.3)	na	na	na	na
Others/Multi-state *	53220.8	(8.9)	13849.6	(6.9)	na	na	na	na
All India	600133.3	(100.0)	200386.1#	(100.0)	67058.8\$	(100.0)	23380.8@	(100.0)

Notes: \$ Including assistance of Rs. 0.3 crore disbursed by IDBI to Bhutan na: Not available

@ Including assistance of Rs. 29 lakhs disbursed by IDBI to Bhutan

\* Includes ICICI's retail finance and approvals to turnkey project outside the country

# Includes assistance of 1.7 crore sanctioned and disbursed by ICICI to Malaysia

'..' means not relevant

Figures in bracket denote percentage to total

Source: IDBI: *Report on Development Banking in India*, various issues

### XIII

#### Programmes of Fiscal Reforms at the States Level

##### *Genesis*

By the middle of the 1990s, it was realised amongst policy makers and commentators alike that in matters of India's fiscal reform, reforms at the states level had to be given greater attention as the centre's fiscal stresses and strains were getting reflected in state finances and states themselves were increasingly lagging behind in mobilising resources, particularly in collecting user charges and returns on their investments, even as their expenditures were expanding and developmental responsibilities were increasing. In 1996-97 to be specific, state finances began to face renewed stresses and strains which were reflected in a quantum jump in their total revenue deficit from Rs 8,201 crore (0.67 per cent of GDP) in 1995-96 to Rs 16,114 crore (1.14 per cent) in 1996-97 following sharp increases in interest payments, administrative expenditures and pension liabilities (RBI 1997). The growth of developmental expenditure, and in particular capital expenditure, suffered a setback. The year 1996-97 was the terminal year of the eighth five-year plan which was characterised by recurrent shortfall in actual outlay and unusually large shortfall in balances from current revenues. This brought into focus the need for reforms in state finances.

A number of states initiated steps to address some of the long-run problems in mobilisation of tax and non-tax revenues and reforming public enterprises. Some states (Maharashtra, West Bengal and Andhra Pradesh) began accepting the need for replacing the then inelastic and multiple rates of sales tax system with a value added tax (VAT) having less number of rates. Certain states, namely, Tamil Nadu, Kerala, Haryana, Karnataka, Himachal Pradesh, Goa and Orissa, began encouraging private sector participation in transport and power generation sectors, and even a gradual movement towards privatisation of some of the infrastructure sectors such as power, road transport and irrigation areas of traditional public sector monopolies. The Government of India issued the Electricity Regulatory Commission Ordinance 1998, following which a few states (Uttar Pradesh, Haryana, Gujarat and Karnataka) also sought to improve the efficiency of State



Electricity Boards (SEBs) by granting autonomy to the power sector through the setting up of independent State Electricity Regulatory Commissions (SERCs). Gujarat initiated a dialogue with the Asian Development Bank (ADB) to revamp the state finances. ADB sanctioned a loan of Rs 25 crore for the Gujarat Public Sector Resource Management Programme in 1996 for the implementation of a reform package. The areas which have been identified for the reform package included rationalisation of taxes, privatising or restructuring state-owned enterprises and strengthening the institutional and regulatory framework of the infrastructure sector in Gujarat (RBI 1998). Orissa put in place a comprehensive privatisation programme in the power sector, with the state's 1996-97 budget visualising disinvestment of equity holding worth Rs 300 crore in the Orissa Power Generation Corporation. Meghalaya proposed to strengthen power transmission and rural electrification.

That was also the time when sourcing revenue through non-tax measures became an important policy plank for ensuring fiscal consolidation. In that light, the Union Ministry of Finance brought out a Discussion Paper on "Government Subsidies in India" (Ministry of Finance 1997). This study, prepared by the NIPFP, placed the aggregate implicit subsidies of the centre and states at Rs 1,37,338 crore in 1994-95 amounting to 14.4 per cent of GDP (The combined tax to GDP ratio of central and state governments was just 14.6 per cent in that year). Of these, the subsidy on non-merit goods formed 10.7 per cent of GDP, with 3.8 per cent in the case of the centre and 6.9 per cent for states. The all-India recovery rates on non-merit services were estimated to be as low as 5.3 per cent for social services and 12.3 per cent for economic services. Recovery rates for states (fifteen selected states) in respect of these two services were placed at 4.0 per cent and 12.9 per cent, respectively. Increases in the relevant user charges would result in more than proportionate increase in cost recovery on two counts, viz., (i) increased user price, and (ii) reduced quantity demanded (RBI 1998).

The period also coincided with the appointment of the Eleventh Finance Commission in 1998. Realising the importance of restructuring India's fiscal position both at the central and state levels, the following crucial clause was added to the Commission's terms of reference which were set out in July 1998: "review the state of the finances of the Union and the States and suggest ways and means

by which the Governments collectively and severally may bring about a restructuring of the public finances so as to restore budgetary balance and maintain macro-economic stability” (Government of India, 1998).

### *Two Major Steps at Fiscal Reforms at the States Level*

The urgency of introducing fiscal correctives at the states level became further intensified after the expenditures on states’ administrative services and miscellaneous general services surged by 80 per cent and 72.1 per cent, respectively, in 1998-99, following the revision of pay scales of state government employees by applying the fifth pay commission recommendations for central government employees. There also arose a massive, far beyond the permitted limits, ways and means advances as well as overdrafts of states with the RBI (RBI 1999); 17 states resorted to overdrafts in that year and five of them could not clear them within the stipulated time and hence the RBI had to stop their payments (RBI 1999, pp.92-93). These prompted the central government to take initiative to force the pace of reforms in state finances. There were two major steps in this direction: first, on the advice of the National Development Commission (NDC), the centre instituted a one-time ‘fiscal reform facility’ for the year 1990-2000 associated with the clearance of states’ ways and means advances from the RBI conditional upon structural reforms in their finances being undertaken by them; and second, the start of a monitorable fiscal reform programme for five years from 2001-02 to 2004-05 based on the supplementary recommendation obtained from the Eleventh Finance Commission.

#### 1. *One-Time Fiscal Reform Facility for 1990-2000*

The first of the above reform programmes has been referred to earlier, but it has a history which is worth noting. The National Development Council (NDC), in its 48<sup>th</sup> meeting held on February 19, 1999, discussed the financial difficulties faced by several state governments arising, among others, from pay hikes granted by them for their employees. In the meeting it was decided that the Union Finance Minister would discuss with a group of representative states their financial difficulties and a medium-term fiscal strategy to be undertaken by them. Accordingly, the Union Finance Minister held a meeting on March 20, 1999 with the Chief

Ministers/Finance Ministers of seven representative states. In the meeting it was decided that there was a need for joint effort on the part of the centre and states to evolve a strategy to address fiscal issues and problems confronting states. This strategy took the form of a package of advance financial assistance which was provided by the centre along with an appropriate time-bound programme of a medium-term fiscal reform to be undertaken by the concerned states. The state-specific 'fiscal reform programme' combined with a package of immediate financial assistance was to be monitored and reviewed by an official committee under the Chairmanship of Secretary, Planning Commission.

The financial assistance provided by the centre to the states under the programme comprised advance tax devolution during 1999-2000, ways and means (WAM) accommodation and advance release of plan assistance. The immediate objective of the financial package was to assist states which had gone in overdrafts with the Reserve Bank of India subject to the states taking some concrete steps to address the underlying causes of their endemic financial problems and unsatisfactory growth. As the WAMs system is always basically meant to tide over temporary mismatches between receipts and expenditures rather than structural deficits in the finances of the states, an extended WAM facility of Rs 3,000 crore was created to address structural deficits in state finances and this was provided for in a supplementary budget presented to the Parliament in December 1999. Though it was a one-time measure, the main objective of this fiscal reforms programme for states was aimed at improving the states' 'balance from current revenues' and wiping out their revenue deficits completely in the medium-term. These programmes comprised specific time-bound measures aimed at promoting the following:

- Reduction in non-plan revenue expenditure, through appropriate taxation and expenditure measures and down-sizing of government where possible;
- Pricing/subsidy reforms, to reduce fiscal burden of the concerned state and improve allocative efficiency;

- Institutional reforms, to improve regulation and efficiency in delivery of public services; and
- Reduction in the role of government from non-essential areas, through decentralisation, disinvestment and privatisation.

Thirteen states evolved and undertook their own 'fiscal reform programme' and entered into an agreement with the centre during 1999-2000. These were Punjab, Rajasthan, Himachal Pradesh, Manipur, Nagaland, Mizoram, Orissa, Sikkim, Uttar Pradesh, Madhya Pradesh, Assam, Andhra Pradesh and Jammu & Kashmir. Under this facility, extended WMAs of Rs 2,570 crore were provided to these states. Besides, additional market borrowings of Rs 1,920 crore were also allowed to seven states. An interesting fact was that even states, which were not faced with acute financial distress, recognised the need for prudent fiscal management and came forward to discuss their fiscal reforms programme with the centre.

#### *Monitorable Medium-Term Fiscal Reforms Programme*

A reference was made to the *Supplementary Report* of the Eleventh Finance Commission Report (2000) which recommended the monitorable fiscal reforms programme for all the states based on an incentive fund specially created for the purpose. For this development too, there is an interesting history. The Eleventh Finance Commission for covering the period 2000-01 to 2004-05 was set up in July 1988; it had submitted its report covering all aspects of its original mandate in July 2000. Earlier, it had also submitted an *interim report* in January 2000 for covering the first year 2000-01 with provisional arrangements. In the meantime, as the Finance Ministry's one-time fiscal reforms programme for the states, described above, came to an end, the Eleventh Finance Commission (EFC) was specially asked to "draw a monitorable fiscal reforms programme aimed at reduction of revenue deficit of the States and recommend the manner in which the grants to the States to cover the assessed deficit in their non-plan revenue account may be linked to progress in implementing the programme". Accordingly, the EFC submitted a supplementary report on August 30, 2000. In the Main Report submitted on July 7, 2000, the EFC had recommended revenue deficit grants of Rs 35,359 crore for 15 States during 2000-2005. The remaining 10 states enjoyed revenue surpluses in the

EFC's assessment. Since only 15 States were assessed to be in revenue deficit, the fiscal reforms programme should have normally covered only the 15 States assessed to be in non-plan revenue deficit. Instead, in the *Supplementary Report* submitted on August 30, 2000, the majority view in the EFC recommended monitorable fiscal reforms programmes for all states.

Subsequent to the award of the Eleventh Finance Commission (EFC), Government of India drew up a scheme called the States' Fiscal Reforms Facility (2000-01 to 2004-05). To this end an *Incentive Fund* of Rs 10,607 crore was earmarked over this period of five years to encourage states to implement monitorable fiscal reforms. The *Incentive Fund* comprised of two parts. The first part of the fund would comprise 15 per cent of the withheld portion of the grants recommended to cover the deficit of the states on non-plan revenue account. The second part of the *Incentive Fund* would be created by contribution from the central government equivalent to 15 per cent of the revenue deficit grants recommended by the EFC. The EFC recommended that the total amount of the fund comprising both parts at Rs 10,607.7 crore for five year period from 2000-01 to 2004-05 to be apportioned at the rate of Rs 2,121.5 crore per year. The year-wise composition of the Incentive Fund proposed by the EFC is as under:

**Composition of the Incentive Fund**

(Rs. crore)

Year	Withheld portion of the revenue deficit grants	Contribution of the Centre	Total
1	2	3	4
2000-01	1,523.06	598.48	2,121.54
2001-02	1,080.43	1,041.11	2,121.54
2002-03	994.64	1,126.91	2,121.55
2003-04	861.74	1,259.81	2,121.55
2004-05	843.99	1,277.55	2,121.54
Total	5,303.86	5,303.86	10,607.72

Additional amounts by way of open market borrowings were allowed, if the state concerned had a structural adjustment burden, necessitating (i) voluntary retirement/severance payments for downsizing public sector enterprises (PSEs), and (ii) debt swap for bringing down interest payments. Under this facility, the state governments were invited to draw up a Medium Term Fiscal Reforms Programme (MTFRP) with the objectives of bringing down:

- the consolidated fiscal deficit to sustainable levels by 2005;
- the consolidated revenue deficit, so that in the aggregate, the revenue deficit is eliminated altogether by 2005; and
- the debt/GDP ratio including contingent liabilities to sustainable levels, both in terms of stability and solvency.

The MTFRP of states attempted to combine policies in the following areas:

**Fiscal Consolidation:** These measures were intended to improving tax and non-tax receipts, reprioritisation of expenditures, targeting non-merit subsidies and phasing them out, etc.

#### Public Sector Enterprise

**Reforms:** These aimed at winding up loss-making PSEs, privatisation of PSEs, restructuring of such PSEs as are felt to be absolutely necessary to continue in the public domain.

#### Power Sector Reforms:

These aimed at corporatisation and unbundling of the SEBs, 100 per cent metering up to 11 KV levels, implementing the awards of the Electricity Regulatory Commissions, provision of lump-sum subsidies from the state budgets in such cases where the utilities' losses were phased out. The main monitorable milestone here, was the gap between average cost of power/kwh (on an accrual basis) and the average revenue realized/kwh (on a cash basis). The utilities have been sensitized to eliminate this gap over the next 5 years.

**Fiscal Transparency:** These measures *inter alia* sought at full disclosure in state budgets especially with regard to subsidies, guarantees and the level of civil service employment.

Considerable flexibility was provided to the states in designing the MTFRP. The state MTFRPs were considered by a committee comprising officials from the state government concerned, the Union Ministry of Finance, Government of India, Planning Commission and outside experts. Releases from the *Incentive Fund* were based on a single monitorable fiscal parameter for the state which provided for a 5 percentage point reduction in the revenue deficit as a proportion to the states total

revenue receipts in each year till 2004-05. However, for the States which had revenue surplus, a 3 percentage point improvement in ‘balance from current revenues’ (BCR) was required to trigger off the release from the *Incentive Fund*. The base year was the financial year 1999-2000. Releases were rule-based and not discretionary. The improvement in the revenue balance and associated policy measures suggested in the course of the MTFRP formed the basis of a memorandum of understanding (MoU). Typically, the MoU had the following two components in each sector of reform (i.e., fiscal consolidation, PSE reforms, etc.):

- (i) Outcome Indicators: which covered approved/projected numbers pertaining to the deficits, debt stock, subsidy reduction, tax and non-tax receipts, etc.; and
- (ii) Process Indicators: which are the monitorable administrative milestones necessary to meet the projected outcomes sector-wise; these included notifications, enabling legislation, acting upon recommendations of Regulatory Commissions, etc. [GoI (2002a):*Economic Survey 2001-2002*, p.64].

The Planning Commission is also extending support to the MTFRP by ensuring that the Annual Plan framework is consistent with the reform agenda. The *Incentive Fund*, which is intended for distribution amongst all the 25 (now 28) states, has been created by allocating 15 per cent of the revenue deficit grant meant for 15 major states during the five years coterminus with the Eleventh Finance Commission period 2000-01 to 2004-05, and a matching contribution by the central government.

So far up to the end of March 2003, 18 states, viz., Andhra Pradesh, Arunachal Pradesh, Orissa, Maharashtra, Kerala, Karnataka, Manipur, Sikkim, Tamil Nadu, Himachal Pradesh, West Bengal, Rajasthan, Mizoram, Meghalaya, Tripura and Jammu and Kashmir, have drawn up the MTFRP in consultation with the central government.

### *The Debt-Swap Scheme*

In order to address the growing debt burden of states and to supplement the efforts of states in the direction of evolving their medium-term fiscal reform programme, a Debt-Swap Scheme has been formulated by the Government of India. This scheme is focused on liquidating high-cost loans given by the Government of India to the states, that is, all loans bearing interest rates in excess of 13 per cent.

Out of the total stock of debt of Rs 2,44,000 crore owed by the states to the Government of India as at the end of March 31, 2003, a little over Rs 1,00,000 crore were at coupon rates in excess of 13 per cent per annum, a rate that is far in excess of the current market rates (6 per cent or thereabout). In consequence, the interest burden of the states constituted a major item of expenditure for them; leaving little for even routine, let alone developmental, purposes. Under the mutually-agreed scheme between the central and state governments, all state loans from the centre were to be swapped with market borrowings and small savings proceedings at prevailing rates of interest over a period of three years ending 2004-05. The debt-swap scheme is thus to be completed over a period of three years ending 2004-05.

Over the above three-year period, all state loans to the Government of India bearing coupons in excess of 13 per cent will have been swapped. In consequence, the states will save, at the very minimum, an estimated Rs 81,000 crore in interest, and deferred loan repayments, over the residual maturity period of the loans. Furthermore, and equally importantly, this scheme will restrain the debt build-up in states through the small savings scheme (Budget 2003-2004, GoI, February 28, 2003a).

Twenty-six of the twenty-eight states had consented to participate in the scheme from the first year 2002-03 itself, while the remaining two joined in 2003-04. As per the revised debt-swap scheme, 20 per cent of net small savings releasable from September 2002 onwards are envisaged to be utilized for enabling states to pre-pay high-cost government of India loans and advances outstanding as on March 31, 2002. Further, retirements are through additional market borrowings. Thus, in 2002-03, 25 states (excluding Maharashtra, Sikkim and West Bengal)



prepaid high-cost debt from the centre partly out of small savings collections and partly through fresh market borrowings of Rs 10,000 crore conducted in two tranches in the months of February and March 2003.

During 2003-04 (up to October 31, 2003), states have raised Rs 23,000 crore through additional market borrowings permitted under the debt-swap scheme at coupon rates ranging from 6.20 per cent to 6.35 per cent.

Besides the Twelfth Finance Commission will also be making an assessment of the debt position of the states and suggesting further such corrective measures as are necessary.

#### *Centre's Reform-Linked Assistance for Sector-Specific Programmes*

Besides, as enumerated in the Union Budget for 2002-03, the centre has been extending the scheme of reform-linked assistance to states for sector-specific programmes; in that year provision was made for assistance for states worth Rs 12,300 crore for accelerated power development and reform programme (APDRP) (up from Rs 1,500 crore in 2001-02 to Rs 3,500 crore in 2002-03), accelerated irrigation benefit programme (AIBP) (Rs 2,000 crore to Rs 2,800 crore), urban reforms incentive fund (URIF) (Rs 500 crore), and rural infrastructure development fund (RIDF) (Rs 5,000 crore to Rs 5,500 crore). In addition, the centre's budget for 2002-03 had also made a lump-sum provision of Rs 2,500 crore for policy reforms in sectors which were constraining growth and development.

In all of these areas, assistance is linked to reforms. RIDF assistance is linked to reforms in agriculture and rural sectors. The URIF is designed to incentivise reforms in rent control, stamp duty regimes, streamlining the approvals process for construction of buildings, revision of municipal laws, simplification of laws and procedures for conversion of agricultural land for non-agricultural purposes, levy of user charges and resource mobilisation by urban local bodies, and initiation of public-private partnership in the provision of civic services. AIBP will help states to accelerate the completion of unfinished medium and minor irrigation projects, along with the undertaking of reforms by revising user charges and setting up of water users associations. Finally, as detailed in a separate section below, the power-sector reform is multi-faceted. Amongst other things, access to the APDRP fund by the states has been on the basis of agreed reform programmes, "the centre

piece of which would be the narrowing and ultimate elimination of the gap between unit cost of supply and revenue realisation within a specified time frame” (*Union Budget Speech 2002-03, Part-A, p.7*). The focus of the power sector reform had thus shifted from generation to transmission and distribution. However, in the budget for 2003-04, the attention on capacity creation in the power sector was reinforced. In 1999, the government had notified 18 power projects as mega projects, with conferment on them various duty and licensing benefits. The government has lately liberalised the mega power project policy further by extending all those benefits to any power project that fulfilled the conditions prescribed for mega power projects.

#### *Multi-layer Efforts at Reforms of State Finances*

Considering the enormity and wide-ranging nature of the problem, multi-layer efforts have been thus made to reform the states’ fiscal positions and policies. First, as explained above, three substantive programmes have been in operation at the initiative of the central government – one-time fiscal reform facility implemented in 1999-2000 with medium-term implications; a monitorable medium-term fiscal reform programme (MTFRP) for five years 2000-01 to 2004-05; and the debt-swap scheme. The MTFRP also involved power sector enterprise reforms, in particular and public sector enterprises reforms, in general.

Second, in recent years, states have initiated and begun to implement on their own several reform measures aimed at fiscal consolidation; these broadly cover restructuring of their revenues and revenue augmentation, restraints on expenditure increases and institutional reforms. A few states have even set up committees/commissions relating to fiscal reforms. Assam has constituted a Committee on Fiscal Reforms (COFR) and has engaged the NIPFP to undertake a study on the prevailing fiscal scenario. Tamil Nadu instituted a staff and expenditure review committee and Karnataka a tax reforms commission. Tamil Nadu and Punjab also appointed disinvestment commissions for their states. Almost all have indicated desires to introduce institutional reforms aimed at fiscal stability and sustainability. Some states have initiated measures to provide statutory backing to fiscal reforms through enabling legislation. The objective is to eliminate revenue deficit and contain fiscal deficit in the medium term. Five states

viz., Karnataka, Kerala, Punjab, Tamil Nadu and Uttar Pradesh have already enacted Fiscal Responsibility legislations. A Fiscal Responsibility Bill has also been introduced in the legislature of Maharashtra (RBI 2004). (For details see Chart II). At second remove, the states' efforts include measures to reform their revenue structures including the preparatory work for introduction of Value Added Tax (VAT) and rationalisation of user charges mainly relating to power, water and transport. On the revenue side and various measures of expenditure containment through economy measures such as restrictions on fresh recruitment and creation of new posts and curbs on the increase in administrative expenditure; some states have proposed the introduction of new contributory pension schemes for the newly recruited staff on the lines of the central government scheme. Third, showing an acute concern about the increasing interest burden of states because of the high coupon rates applied to state government loans in the middle of the 1990s, a debt-swap scheme has been introduced on mutual agreement between the central and state governments. Finally, at the initiative of the central government and at the states' own initiative, concerted efforts have been made to reform the power sector which has been a growing and sizeable drain on state finances.

A detailed state-wise picture of various fiscal reform schemes and programmes under implementation and/or contemplated is presented in Chart I. This covers the programmes as they obtained around the state budgets of the past three years 2000-01, 2001-02 and 2002-03. Chart II gives brief summaries of fiscal responsibility legislations effected in the five states mentioned above, as also those of the proposed bill in Maharashtra.

Chart I presents the details under three categories of reforms for each state: fiscal measures, institutional measures and sectoral measures. Fiscal measures cover preparations for the introduction of VAT, reforms in sales taxation, measures for broadening the existing tax base, attempts at zero-based budgeting, and reduction and rationalisation of staff. Important institutional measures relate to setting up of consolidated sinking fund, computerisation of budgeting, setting up of standing audit committees, setting up of assets renewal fund, departmental restructurings, and constitution of various committees and commissions for fiscal and PSU reforms. Many of the sectoral measures like the institution of state electricity regulatory authorities are also mentioned under institutional reforms. In

addition, under sectoral reforms, launching of sectoral technology missions, starting of industrial parks for export promotion, promotion of information technology, emphasis on agricultural sector reforms including the development of horticulture and food processing industries, and conservation and management of forests, are some of the common measures appearing in Chart I.

The provisions of fiscal responsibility legislations (Chart II) envisage elimination of revenue deficit by 2006 (Karnataka) and by 2007 (Kerala) or somewhat longer (may be about 7 years) by reducing revenue deficit to revenue receipts ratio by five percentage points per year. Maharashtra is silent on the targeted size of the gross fiscal deficit, though some restrictions on borrowings and financial discipline impinging on the deficit has been proposed; Karnataka (3 per cent of SDP), Punjab (2 per cent), Kerala (2 per cent) and Tamil Nadu (2.5 per cent) have proposed GFD targets. Karnataka, Tamil Nadu, Punjab, Uttar Pradesh and Maharashtra have provided for limiting state guarantees. Karnataka and Uttar Pradesh have also set long-term goals of total liabilities not exceeding 25 per cent of the estimated GSDP by the end of March 2015 and 2018, respectively.

#### *Initiatives for State-Level Power Sector Reforms*

As emphasized earlier, the power sector has become a major drain on state-finances and also a hindrance to the development of state economies. Ailments of the state power sector have been many. First, there are serious deficiencies in the functioning of the State Electricity Boards (SEBs) at the physical level – poor plant load factor particularly in the eastern states, unsatisfactory maintenance of power equipments and delays in modernisation and renovation of generating units, unsatisfactory delivery and huge losses in transmission and distribution due to inadequate investments in the distribution system, improper billing and indiscriminate grid extension despite low load densities.

These physical inefficiencies have adversely affected the financial performances of SEBs, but there are more problems in the form of huge hidden gross subsidies extended to agriculture and domestic consumers of power, the inability of the state budgets to extend subvention for their losses, and sizeable commercial losses outside of subsidies; these in turn are due to the growing gap between user charges (average tariffs) and the cost of supply, as also the power

thefts. The percentage of recovery of average cost through average tariff has slipped further from 82.2 per cent in 1992-93 to 68.6 per cent in 2001-02 (Table 60).

The financial position of all the state electricity utilities has thus deteriorated quite rapidly in the past decade. Barring Himachal Pradesh State Electricity Board (HPSEB) and Maharashtra State Electricity Board (MSEB), all other SEBs have recorded losses (excluding subsidy booked in the accounts) between 1992-93 and 2001-02 ranging from Rs 4 crore to Rs 3,682 crore. A highly disturbing feature is that losses have been rapidly increasing over the decade of the 1990s (*Economic Survey 2002-2003*, p.182).

Finally, as a result of the poor financial performances, the SEBs have gone on accumulating dues owed to the central public sector undertakings (CPSUs) on the power, equipments and raw materials supplied to them; they have also not been able to recover as a result some dues receivable from the latter [See Tables 38 (C) and 39 (D)].

**Table 60: Recovery of Cost Through Power Tariffs**

<b>Year</b>	<b>Average Cost/Unit (paise)</b>	<b>Average Tariff/Unit (paise)</b>	<b>Per cent Recovery of Cost</b>
1992-93	128.2	105.4	82.2
1993-94	149.1	116.7	78.3
1994-95	163.4	128.0	78.3
1995-96	179.6	139.0	77.4
1996-97	215.6	165.3	76.7
1997-98	239.7	180.3	75.2
1998-99	263.1	186.8	71.0
1999-00	305.1	207.0	67.8
2000-01	327.3	226.3	69.1
2001-02	349.9	239.9	68.6

*Source: Ministry of Power, quoted in Economic Survey, 2002-03, p.183*

The power sector reforms are thus required to be multi-layered as are the sector's problems. First, for the fair and just recovery of user charges, there was the need for the constitution of State Electricity Regulatory Commissions (SERCs) so that the tariff structure could be scientifically determined. They are expected to make realistic assessments of aggregate technical and commercial losses and to achieve a rationalisation as well as a gradual increase in tariffs to consumers through their tariff awards. Second, programmes for power sector reforms have

included unbundling of electricity boards into separate entities for power generation, transmission and distribution. Third, based on the expert group recommendations under the chairmanship of Dr. Montek Singh Ahluwalia, the then Member (Energy), Planning Commission, the one-time settlement of dues payable by SEBs to the CPSUs and dues from the CPSUs to the state power utilities (Rs 41,852 crore and Rs 9,610 crore, respectively, as on September 30, 2001), has been effected. Finally, various measures have had to be initiated to reduce technical as well as commercial losses in the power system, to improve the distribution system and to prevent power thefts and improve the collection efficiency.

A few brief details of the above developments are given below.

Chart III presents the details of the power sector reforms undertaken and under implementation in each of the states. State Electricity Regulatory Commissions (SERCs) have been constituted or notified in 22 states (Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chattisgarh, Delhi, Goa, Gujarat, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttraranchal, Uttar Pradesh and West Bengal). Of these, SERCs of 15 states have issued tariff orders (Andhra Pradesh, Delhi, Gujarat, Himachal Pradesh, Karnataka, Madhya Pradesh, Maharashtra, Orissa, Rajasthan, Uttar Pradesh, and West Bengal). The states of Andhra Pradesh, Delhi, Gujarat, Haryana, Himachal Pradesh, Karnataka, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan and Uttar Pradesh have enacted their State Electricity Reforms Acts which provide, *inter-alia* for unbundling corporatisation of SEBs, setting up of SERCs, etc. The SEBs of Andhra Pradesh, Delhi, Haryana, Karnataka, Orissa, Rajasthan and Uttar Pradesh have been unbundled/corporatised.

Twenty-one States have signed memorandum of understanding (MoUs) with the Ministry of Power, Government of India, to undertake reforms in a time-bound manner. Monitoring is being done to ensure that the agreed milestones are achieved (*State Finances: A Study of Budgets of 2002-03*, RBI February 2003, p.12). The Accelerated Power Development and Reforms Programme (APDRP), which has an outlay of Rs 3,500 crore and which has been referred to earlier, has been designed to assist reforms in the distribution sector. It seeks to target 63 distribution centres, and develop them as “centres of excellence”. It seeks to obtain 100 per cent metering, energy audit, better HT/LT ratio, replacement of distribution

transformers, and IT solutions relating to power flow at critical points to ensure accountability at all levels. During 2002-03, 332 projects covering concentrated load centres with capital cost of Rs 13,703 crore have been cleared till December 2002 (*Economic Survey 2002-2003*, p.186).

As for the one-time settlement of outstanding dues, the Expert Group on SEBs' Outstanding Dues (Chairman: Montek Singh Ahluwalia) submitted its report in May 2001, which was endorsed by the Empowered Group of Chief Ministers in March 2002. As per the recommendations of the Empowered Group, the outstanding dues of SEBs to the CPSUs amounting to about Rs 44,000 crore as on September 30, 2001 were to be taken on state governments' account and securitised by the concerned states through a one-time settlement by issuing tax-free bonds with coupon rate of 8.5 per cent to CPSUs, along with the clear understanding that SEBs will henceforth pay their current dues to CPSUs. This was to enable SEBs to clean up their books and raise resources to fund their development schemes. In addition, this would also meet equity requirements of CPSUs and leverage them for their expansion schemes. The scheme is making headway as a substantial number of state governments have consented to it in the context of meeting payment obligations of SEBs to National Thermal Power Corporation (NTPC), the CPSU which has the largest accumulated receivables from SEBs and successive utilities.

Under the above scheme, the state governments have issued bonds worth Rs 28,984 crore to the CPSUs against their outstanding dues at a tax-free interest rate of 8.5 per cent per annum repayable over 10 years after a moratorium period of five years. Subject to the approval of the RBI, 10 per cent of the bonds can be off-loaded in the market each year for trading. The tripartite agreements (TPAs) in this respect have been signed amongst the central government, the RBI and 28 state governments. As the RBI has pointed out, this scheme will, however, further impact the state finances as the state governments will be required to make provision for meeting debt service obligations for the bonds issued to CPSUs, on the one hand and ensuring payment of SEBs' current dues to CPSUs, on the other, in their budgets in the coming years" (*Report on Currency and Finance 2001-02*, RBI 2003, p.IV-14).

Finally, the Electricity Bill, 2001 was introduced in the Lok Sabha in August, 2001 and subsequently referred to the Standing Committee on Energy for examination. The Committee submitted its report to the Lok Sabha on December 19, 2002. Action has already been initiated on this report. The Bill seeks to provide a legal framework for enabling reforms and restructuring of the power sector; it would result in simplification of administrative procedures by integrating the Indian Electricity Act, 1910, the Electricity (Supply) Act, 1948 and the Electricity Regulatory Commissions Act, 1998, into a single Act (*Economic Survey 2002-2003*, p.186).

### **Revisions in Power Tariffs**

As a consequence of the power sector reforms, some of the state governments have effected upward revisions in power tariffs even for agriculture. In this regard, the annual *Reports of the Commission for Agricultural Costs and Prices* have been providing some brief details in regard to power tariff revisions for irrigation and such other agricultural purposes. The following extracts from these recent reports bring out the nature of revisions being undertaken by different state governments.

(i) *Reports for 2002-03 Season:*

In the case of electricity for irrigation purposes, the electricity tariffs have been increased during the past one year in the states of Maharashtra, Gujarat, Karnataka, Uttar Pradesh, Madhya Pradesh, Haryana and Assam. In Karnataka, the electricity rates have increased from 50 paise per unit to 135 paise per unit with effect from December 20, 2000. In Gujarat, the metered tariff was 50 paise per unit. In Haryana and Madhya Pradesh modest increase in the tariffs have been effected. In Punjab and Tamil Nadu, electricity continues to be free of cost for agricultural purposes.

(i) *Reports for 2001-02 Season:*

The electricity tariffs for irrigation purposes have remained at the same levels as before in most of the kharif growing states except Haryana, Maharashtra, Gujarat, Rajasthan and Uttar Pradesh. For Haryana, the electricity rate for metered supplies have been increased



with effect from January 1, 2001 and are currently being charged at 60 paise/unit for supplies upto 100 units, at 50 paise/unit for 101-150 units, 43 paise/unit for 151-200 units and 35 paise/unit for over 200 units. On these lines, the electricity charges on un-metered supplies also have been revised ranging from Rs 45/BHP/month to Rs 100/BHP/month for various categories of pump-sets. In addition, fuel surcharge is also payable @ 3 paise/unit. In Maharashtra, with effect from May 1, 2000, the metered tariff for electricity for agricultural purposes has been increased from 74 paise per unit to 110 paise per unit and flat rates applicable to various categories of pump-sets have been increased by over 80 per cent. The flat rates for motors up to 5 HP are presently being fixed at Rs 75/HP/month, for motors of above 5 HP up to 7.5 HP at Rs 92/HP/month and for motors of more than 7.5 HP at Rs 117/HP/month. Uttar Pradesh has reported an increase of electricity tariff from Rs 40/HP/month to Rs 55/HP/month with effect from August 1, 2000. The electricity tariff for irrigation purposes in the remaining states are being charged at different rates and the supply at present is provided free of cost in a few states like Punjab, Tamil Nadu and partially in Karnataka. In Gujarat, with effect from July 1, 2001, the electricity tariff for irrigation has been revised from Rs 350-500/HP/annum to Rs 140/HP/month. In case of Rajasthan, the metered tariff has been increased from 70 paise to 90 paise per unit with effect from April 1, 2001 and the flat rates have been raised from Rs 60/HP/month to Rs 85/HP/month from the same date.

*(iii) Reports for 2000-01 Season:*

The electricity tariffs for irrigation purposes during the last one-year have not been revised in any of the states growing except Rajasthan and Maharashtra. In Rajasthan the electricity tariff for metered supply has been raised from 50 paise per unit to 70 paise per unit with effect from November 1999; the flat rates for pump-sets of various H.P. capacities have also been increased in the range of about 40 to 80 per cent. With this increase, the flat rate has now been fixed at Rs 60 per

H.P. per month which replaces the earlier system of differential rates applied for pump-set of varying capacities in Rajasthan. The electricity is otherwise being supplied free of cost in Punjab and Tamil Nadu and partially in Karnataka.

### *RBI initiatives on State Finances*

The Reserve Bank of India (RBI) was deeply involved in resolving the WMAs- related one-time fiscal reform facility of 1999-2000 for states. While the central bank was always involved in its role as advisor to the state governments on fiscal matters, the year 1998-99 witnessed “a very high gross fiscal deficit (GFD-GDP ratio) for states” (RBI, 2000,p.1). First, with effect from March 1, 1999, the normal WMAs were revised upwards by 65 per cent from Rs 2,234.40 crore to Rs 3,685 crore. Second, the central bank had also appointed a Committee of State Finance Secretaries to examine the implications of contingent liabilities and guarantees issued by the state governments in the interest of prudent financial management and credibility of guarantees issued – an issue that had then begun to crop up due to delays in honouring guarantees by some states. Third, at the initiative of the RBI, a Committee of Finance Secretaries of State governments was set up to work on the issue of transparency and voluntary disclosure norms for state budgets. Fourth, the states were encouraged to access the market through the auction mechanism for a part of their market borrowings. Fifth, the RBI has been advising the state governments in such areas as cash management, funds management and reforms in budgetary practices. Finally, following the mounting debt of state governments, the RBI has, in consultation with state Finance Secretaries, developed a scheme for a Consolidated Sinking Fund, though optional for individual governments. The foundation for all of these initiatives by the RBI was laid in 1999-2000, and as shown in Chart IV, further progress has been made in each one of them in subsequent years.

### *Proposal to Fix a Ceiling on State Government Guarantees*

As explained earlier, with restrictions on state government borrowings, the fiscal reform has hurt the capital budgets rather drastically and hence, some of the states have implemented capital projects outside their budgets. Therefore, the need

to obtain off-budget resources by state PSUs has got intensified. At the same time, the state PSUs are unable to get fundings for their projects without the clutches of state guarantees. The contingent liabilities of state governments also reflect the practice of setting up of special purpose vehicles (SPUs) to borrow from the market – a method which ensures a stream of revenues for the retirement of liabilities.

Overall, the deterioration in the quantum of state guarantees particularly began in 1998-99; until then the size of state guarantees was lower than that of the centre. Thereafter, they begun to gallop and reached 94 per cent higher than that of the centre in 2000-01; there was a marginal decline in 2001-02 (see earlier Table 45).

“Many States have initiated measures to contain the growth of guarantees such as setting up of guarantee redemption funds and statutory and administrative limits on guarantees following the recommendation of the Technical Committee on State Government Guarantees (1999). Besides, some States have planned to charge guarantee commissions on outstanding guaranteed amounts. The recent Report of the ‘Group to Assess the Fiscal Risk of State Government Guarantees’ (2002) has made a number of recommendations to limit guarantees by the State Governments so as to contain the fiscal risk”.

“The Technical Committee on State Government Guarantees (RBI 1999c) recommended that States fix a ceiling on guarantees; that there should be some selectivity in issuance of guarantees; and that information on guarantees should be comprehensive and disclosed in budget documents.

“The Group to Assess the Fiscal Risk of State Government Guarantees was constituted to suggest, *inter alia*, a method for evaluation of the fiscal risk of State Government guarantees. The major recommendations of the Group (2002) are:

- Guarantees to be met out of budgetary resources should be identified and treated as equivalent to debt;
- For other guarantees, projects/activities need to be classified and assigned appropriate risk weights;
- Mapping of guarantees and future devolvment;
- Central financial institutions should amend their Acts/policies and do away with the practice of insisting on guarantees;

- Regular publication of data regarding guarantees in budget documents;
- State Level Tracking Unit for guarantees;
- At least one per cent of outstanding guarantees to be transferred to the Guarantee Redemption Fund (GRF) each year specifically to meet the additional fiscal risk” (*Annual Report, 2002-03*, RBI (2003a), pp.67-68).

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Andhra Pradesh</i>	To identify performance indicators to assess the quality of expenditure restructuring. To also carry out the exercise of Zero Based Budgeting.	Annual budget preparation in multi-year context by formulating a medium-term rolling fiscal framework which would provide realistic estimate of the margin of the resources available to finance new programmes and to expenditure from exceeding available resources.	Emphasis on fiscal reforms and transparency. Introduction of a range of budgetary reforms, like rationalisation of budget heads to enhance budget managers flexibility.	Strengthening governance to ensure provision of efficient and responsive services to the common man through streamlining of systems and procedures.	Setting up Task Force for speedy and transparent implementation of unidentified social and infrastructure projects. Setting up an Infrastructure Development Fund. Setting up of specialised institution for monitoring and evaluation of Public Sector Enterprises.	Introduction of an Integrated Finance Information System to integrate the Finance Department with Accountant General, Reserve Bank, commercial banks and other State Departments through on line data transfer.	Continuation of the restructuring of the power sector by setting up four distribution companies.	Establishment of Parks in all districts.	Setting up an Agricultural Fund to improve agricultural productivity and production. Establishments of Agri-Export Zones. Intends to improve the share of industry in NSDP by continuing the reform measures particularly in the power, road, ports and restructuring the PSEs. Streamlining the Single Window' project clearance.
<i>Arunachal Pradesh</i>	Sales tax levied for the first time, on five items.	Efficient utilisation of resources to enhance the share of State's own revenue. Measures to contain the expenditure through a ban on the purchase of vehicles, foreign tours, creation or filling up of posts, engagement contingent staff, etc.	Emphasis on economy measures relating to travelling and office expenses, purchase and maintenance of vehicles, etc. Efforts to implement the recommendations of the State Finance Commission set up last year. Expenditure containment through continuation of efforts pertaining to right sizing the Government and reduction in subsidies.	Submission of the Report on State Resource Mobilisation and Economy Commission.	Operationalisation of the State Power Tariff Commission.	Extension of computerisation programme to subtreasuries and provident fund. Switch over to zero based budgeting which was initiated in the previous year.	Focus on horticulture by preparing a macro level plan for the entire State.	Rationalisation of Public Sector Undertakings. Focus on horticulture/ marketing of surplus of agricultural produce. Preparation of a policy paper to address the administrative and economic problems.	Emphasis on creation of infrastructure and investment in the productive sectors such as agriculture, horticulture, handicraft and food processing.

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
Assam	Sales tax levied for the first time, on five items.	Imposition of a ceiling on Government Guarantees. Review of all the existing user charges.	Measures for broadening the existing tax base, better tax compliance, prevention of leakages and augmentation of tax revenue collection. Mobilisation of additional revenue resources through increase in the rate of taxes on component parts and accessories of motor vehicles, motor cycles, scooters, chemicals, etc. Imposition of entry tax on items such as natural flowers, fish, milk and levy on luxury tax on items, viz., all types of tobacco, hand made and mill made silk fabrics, etc. Introduction of VAT with effect from April 1, 2003.	Submission of the report on State Resource Mobilisation and Economy Commission.	Setting up State Electricity Regulatory Commission.	Constitution of 'Committee on Fiscal Reforms' (COFR) and engaging 'National Institute of to undertake a study of the prevailing fiscal scenario to facilitate finalisation of the blue print for fiscal reforms. Setting up of Assam Electricity Regulatory Commission with the primary function of tariff fixation. In order to manage debt servicing more effectively, State proposes to raise the provision for the Consolidated Sinking Fund to Rs 70 crore in the budget for 2002-03 from Rs 60 crore in 2001-02. Finalisation of the Medium Term Fiscal Reform Programme.	Focus on horticulture by preparing a macro level plan for the entire State.	Setting up of food processing park. Encouraging private investment particularly in tourism infrastructure and services.	Emphasis on development of agriculture sector. Agriculture Policy, which is under preparation, encompasses areas such as multiple cropping, mechanisation, infrastructural development, horticulture, etc. Encourage private sector investment in tourism infrastructure and services.
Bihar	Proposal to incorporate codes to sub-heads in various accounts to avoid financial irregularities.	Introduction of Zero-Based Budgeting. Increase in tax revenue through rationalisation of taxes.	Emphasis on efficient utilisation of internal resources, containment of unproductive expenditure and improvement in tax flows. Introduction of VAT from April 1, 2003.	Proposal to computerise the revenue records.	Setting up Consolidated Sinking Fund. Modernisation and computerisation of treasury.	Preparation for finalising the Medium Term Fiscal Reform Programme. Setting up of State Electricity Regulatory Commission.	Attempt to strengthen the electricity and irrigation sectors with the help of NABARD.	Review of power tariff.	Signed on MoU with Government of India on Power Sector Reforms. Emphasis on the development of agriculture sector and to cover more area under irrigation.

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
Chattisgarh		Preparation of Mid-Term Fiscal Reforms Programme in order to improve the fiscal position.	Rationalisation of tax structure, simplification of tax procedures and strengthening the tax administration. Ban on recruitment. Preparation for the introduction of VAT.		Setting up Revenue and Taxation Committee for simplification of taxation process.	Setting up of pension fund. Computerisation of revenue department and other major departments.		Improvement in irrigation facilities by taking up work on 14 incomplete irrigation plans with the help of NABARD.	Setting up Food Park and Agro-Park and Software Park. Proposes to increase the irrigated areas with the help of loan from NABARD.
Goa	Proposed to levy entry tax. Also proposed to levy cess on milk for dairy development.	Simplification of sales tax procedure and increasing the rate of sales tax marginally on certain items. In view of the proposed switch over to VAT, State intends to enhance registration and renewal fees for various categories of dealers/ hoteliers. Rationalisation of excise duty	Increase in the rate of surcharge on sales tax. Modification in the rates of entry tax on certain items. In case of user charges, emphasis on quality regulatory and monitoring systems to increase the revenue realisation. Emphasis on controlling wasteful administrative expenditure.	Strengthening of decentralisation process.	Setting up of Guarantee Redemption Fund. Restructuring of Public Sector Undertakings.	Emphasis on the extensive computerisation of the Sales Tax and Excise Department.	Focus on environment protection through 'Green Goa-Fund' and Plastics Containment Fund'.	Focus on investment intensive tourism related projects through the Infrastructure Development Corporation. Setting up Centre for Information Technology.	Encouraging private sector investment in tourism and co-opt the private sector as an associate in infrastructure development and marketing campaigns. Legislation to ensure removal of bottlenecks for speedy completion of the projects by Goa Development Corporation. Intends to undertake a schemes showing low operational efficiency. Setting up professional groups, which will facilitate and expedite commercial value addition to agro-based products. Intends to promote export-oriented activities like floriculture and horticulture.

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03									
States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Gujarat</i>	Revision/ introduction of user charges/fees by Government Departments.	Cutting down wasteful expenditure. Reforms in tax structure.	Rationalisation of sales tax, effective use of computerisation and information technology in sales tax related work. Inclusion of certain types of professions in the category of profession tax payers. Reduction in administrative expenditure. Review of the existing schemes, discontinuation of unviable schemes and merger of overlapping schemes. Preparation for introduction of VAT and a bill for the value added tax law.	Computerisation of 10 per cent of office work in Government.	Preparation of Vision 2010 document for the next 10 years to ensure that the efforts for development are comprehensive and holistic.	Emphasis on implementation of the programme for social infrastructure, industries, agriculture and <i>Gokul Gam Yojana</i> formulated by the Government under Vision 2010	Five milestones set up for Human Development Index. Set up an Indian Institute of Information Technology (I.I.I.T).	Development of agro-based industries viz agro-processing, value added products, cold storage etc. by framing Agro-Industrial Policy. Bringing more areas under horticulture.	Concrete steps for restructuring of the Gujarat Electricity Board. Establishment of export-oriented Apparel Parks and initiatives for the development of textile industry particularly the upgradation of technology in the powerloom industry. Incentives in the form of sales tax relief to encourage investment and establishment of new industrial units.
<i>Haryana</i>	Fiscal restructuring measures through downsizing the Government.	Adoption of a composite strategy comprising fiscal restructuring measures, traditional economy measures and review of the organisational structures of major departments.	Emphasis on widening the revenue base. Containment of non-productive expenditure and high establishment cost. Emphasis on levying user charges by discarding the notion of free public services. Review the present organisational structure and staffing pattern of departments in order to rationalise them.	To set up an 'Economic Development Board' under the Chief Minister.	Setting up Sinking Fund and creation of a State Economic Renewal Fund.	Preparation of long-term perspective plan for development of the State and formulation of concrete strategy to realise the milestones of this plan.	Constitute a 'Haryana Live Stock Development Board'.	Setting up a Department of Information Technology and Indian Institute of Information Technology.	Introduction of e-governance. Formulation of Information Technology action plan by various departments.



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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Himachal Pradesh</i>	White Paper on fiscal position and emerging fiscal scenario prepared.	Rationalisation of tax structure and user charges to improve realisation. Rationalisation of posts in State Government Departments Comprehensive Review of Plan Schemes.	Revenue augmentation measures include restarting lotteries from the beginning of the year 2002-03, increasing entry tax on vehicles on main entry points auction of check-points.	Proposal for a 9-point charter to determine a working plan for each department.	Setting up State Regulatory Commission. Preparation of Memoranda of Agreement (MoA) to be signed with the Central Power Ministry.	Setting up an inter-disciplinary agency which will work as an enforcement agency for revenue related matters of different Departments.	Focus on prioritising the upgradation of farm machinery.	Agreement with the Water and Sanitation Programmes sponsored by World Bank and UNDP. Setting up Software Technology Park. Establishment of an Infrastructure Development Board. Conferring the status of industry on all information technology projects.	Development of a modern economic base in agriculture, rural infrastructure and various other service sectors with the help of NABARD. Focus on development of tourism as an industry and according priority to this sector.
<i>Jammu and Kashmir</i>	-	Rationalisation of sales tax. Ban on purchase of new vehicles in Government departments. Revision of toll tax on goods.	-	-	Golden handshake for PSUs employees. Setting up Standing Audit Committees to curtail non-productive spending.	-	-	-	-
<i>Jharkhand</i>	-	Reduction in unproductive expenditure. Simplification of tax rules and procedures. Strengthening of treasuries through computerisation.	Reforms/ rationalisation taxes, particularly sales tax and entry tax. Preparation for introduction of VAT.	-	Establishing 10 Joint Check Posts on the border to prevent revenue theft and to regulate trade.	-	-	Focussing on the programmes based on agriculture and rural development.	According priority to education, health, industries and basic infrastructure in order to speed up the development of State. Setting up Rural Technology Parks.
<i>Karnataka</i>	To ensure that the borrowing programme would be confined to priority sectors and used for capital	Increase in the rates of tax and levy tax on certain commodities. Preparation of the Medium-Term Fiscal Reform Plan.	Preparation of departmental medium-term fiscal plans to enable individual departments to focus on long-term goals based on	A public sector restructuring committee has been set up to make recommendations regarding the future of the State's PSUs.	Constitution of Expenditure Review Committee. Setting up Industrial Infrastructure Development Fund. Intends to bring Fiscal Responsibility	Proposes to make the Medium Term Fiscal Plan, a rolling annual document, which would be helpful in providing an outlook of the fiscal situation in	Commissioning of a Software Technology Park. Setting up of the Infrastructure Development Corporation of Karnataka and continat-	State to sign multipartite agreement with the IDFC for reforms linked financing of power projects. Upgradation of infrastructure in the	Proposes to start <i>Krishi Vignana Kendras</i> in all uncovered districts. With regard to the power sector reforms, proposed separation of

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Karnataka</i>	expenditures. Abolition of 80 per cent of vacant posts in the government.		medium-term strategies. Introduction of Voluntary Retirement Schemes. Introduction of system of collection of tax through banks after necessary clearance from RBI.		Bill and prepare a Policy Paper on restructuring of PSEs.	the medium term and would also indicate the actual performance against the stated fiscal targets. Restructuring the departments on the principles of functional organisation.	ion of the infrastructure cess.	existing industrial areas and location specific Industrial Parks.	of transmission from distribution and formation of four electricity companies.
<i>Kerala</i>	Restructuring of revenue department completed. Computerisation of treasuries strengthened.	Preparation for introduction of Value Added Tax and widening the tax base. Revision in the rate of taxes.	Emphasis on better revenue realisation and expenditure management. Preparation of Medium Term Fiscal Reforms Programme (MTFRP). Intention to bring Fiscal Accountability Bill aimed at creating a legal and administrative framework and expenditure.	Constituted a Kerala Infrastructure Investment Fund. Steps initiated for computerisation of the commercial tax department.	Establishing the State Electricity Regulatory Commission. Setting up Industrial Growth Fund.	Setting up a Social Safety Fund to take care of minimum needs of the poor and improve the availability of basic services. Setting up Asset Renewal Fund to ensure adequate investments for the maintenance of institutions, which predominantly provide services to the poor. Substantial reforms in the power sector and encouraging private sector participation. To undertake reforms and review measures pertaining to the PSUs.	Focus on Information Technology. First phase of State Information Infrastructure is under implementation. Tourism is another area of focus.	Formation of a Hill Area Development Authority to develop the hilly region. Creating Special Tourism Zones. Development of 'Special Industrial Zones' (SIZ) for industries to attract investments.	Setting up an Agriculture Export Zone for development of horticulture. Setting up four new Industrial Zones with the active participation of the private sector.
<i>Madhya Pradesh</i>	Attempt economy in administrative expenditure.	Rationalisation of tax rates. Revision of user charges. Freeze on direct recruitment.	Increase in the sales tax rate on certain items like grain, branded rice, <i>basen</i> , sugar, etc. purchased from outside the State.	Computerisation of sales tax department prior to implementing the VAT.	Constituted Madhya Pradesh Road Development Authority in order to link rural roads. Restructuring of public sector undertakings.	Focus on social sector viz., education, health and family welfare, tribals, etc.	"Single Agency Clearance" for the rapid establishment of industries. Setting up an Export Promotion Industrial Park and Food Park with the co-operation of Government of India.	Setting up Software Technology Park. Setting up a Centre for Industrial Infrastructure Development. Emphasis on food processing industries and setting up of Food Park.	

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Maharashtra</i>	Restriction on filling up of vacancies occurring due to retirement. Borrowing to be used for investment purposes.	Restriction on creation of new posts and filling up of vacancies. Move towards a multi-year budgetary framework for improving the predictability of the budgetary outlays. Preparation for introduction of VAT.	Introduction of Fiscal Responsibility Bill to contain the deficit at prudent level and to define the sustainability of expenditure allocations.	Set up a Board for Financial and Managerial Restructuring. Setting up of an Expenditure Reform Committee. Proposal to initiate reforms in the budget making process through new disclosure norms and greater transparency.	Introduction of a Bill for setting up a Board for restructuring of the State PSUs. Restructuring and strengthening of large and critical departments.	Measures for restructuring the power, irrigation and co-operative sectors. Setting up an independent Fiscal Advisory Board to advise on matters relating to implementation of the fiscal responsibility legislation.	Biggest IT park inaugurated in the State.	Special attention for development and Information Technology and Biotechnology. Setting up a Task Force for the development of these sectors.	Setting up a Special Economic Zone in Navi Mumbai, which is likely to attract foreign investment and promote industrial and service sector.
<i>Manipur</i>	ARM through tax and cost based user charges proposed to improve the recovery efforts of State Financial Institutions. All Schemes subject to Zero-Based Budgeting Scrutiny.	Reduction in expenditure through downsizing the government and austerity measures in various departments.	Expenditure containment through measures include-freeze on fresh appointment and rightsizing the various departments. Rationalisation of tax rates and structure of user charges. Involvement of grass root bodies in developmental activities and utilisation of resources in most cost effective way. Steps for Medium Term Fiscal Reform Policy to evolve the road map for fiscal restructuring.	Task force constituted to assess revenue collection efforts. Voluntary Retirement Scheme to be introduced. Functioning of PSUs to be reviewed.	Emphasis on extensive computerisation of the operations pertaining to treasuries and accounts department.	Steps for winding up/downsizing various government companies.	Upgradation/improving the social infrastructure particularly education, water supply and health.	Emphasis on Information Technology Policy. Stress on Rural Development.	Proposes to explore the possibilities of taking up projects with foreign assistance. Emphasis on completion of the ongoing Externally Aided Projects to bring in confidence of the funding agencies.

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	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Meghalaya</i>	The System Letter of Credit for cheque drawing departments and Letter of Allotment for other department introduced to maintain financial discipline control.	Increase in the rate of various taxes in order to generate additional revenues.	Continuation of efforts to generate additional resources measures. Continuation of economy measures. Curtailment of non-plan expenditure.	-	-	Finalisation of proposals for reforms of some State Public Sector Undertakings.	Implementing a Special Urban Works Programme to help the urban community. Steps to be taken to create a separate establishment for promotion of information technology in the State.	Creation of a Department of Information Technology. Implementation of a project for the development of Forestry and Non-Timber Forest Produce.	Launching of Technology Mission on Horticulture. Development of rural infrastructure including increasing road connectivity to villages with funds from RIDF (Rural Infrastructure Development Fund). Thrust on strengthening power transmission and distribution and rural electrification.
<i>Mizoram</i>	Proposal to stop diversion of Plan Fund for meeting non-plan deficit. Reduction of non-plan non-developmental expenditure.	Revision of user charges. Initiation of economy measures.	Implementation and introduction of VAT. Measures to augment revenue collection by both enhancing existing rates of taxes, fees and tariff as well as by introduction of new measures. Economy measures such as non-filling up of vacant posts, moratorium on fresh recruitment, etc. Preparation of Medium Term Fiscal Reforms Plan.	Strengthening of district level administration.	Creation of Mizoram Fiscal Reforms Committee in order to improve fiscal health of the State.	Launching of a self-sufficiency project called 'Mizoram Intod-elhna Project' (MIP) aimed at the upliftment and emancipation of the poor and to help the ongoing afforestation and green Mizoram programmes.	Mechanisation and privatisation to be given under land development. Setting up of Export Promotion Industrial Parks.	Setting up of an Export Promotion Industrial Park.	Priority to the generation of power in the State by setting up new hydel projects. Improvement and extension of transmission lines. Site preparation for ten community information centres (CIC) is in progress. Building up infrastructure with the aid of World Bank.

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	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Nagaland</i>	Enforce a 50 per cent cut in plan expenditure excluding priority areas. Implement the fiscal reform programme as incorporated in the MoU with the Government of India.		Implementation of the fiscal reform programme as incorporated in the MoU with the Government of India. Efforts to increase the level of State's own revenue generation like, introduction of new taxes and streamlining the tax collection machinery as well as step up user charges. Efforts to reduce non-plan expenditure so as to wipe out the negative BCR (Balance from Current Revenues).	Setting up of a 'Committee to look into Manpower Rationalisation'.	-	Streamlining the State PSUs and reduction in the Government's stake in PSUs. Efforts to make budget more transparent.	Restructuring of electricity management with the involvement of village councils. Reorganisation and privatisation of the transport sector.		Highest priority to core productivity sectors such as agriculture and allied sector, and infrastructure such as power, transport and communication.
<i>Orissa</i>	State administration to be pruned by 20 per cent to contain non-plan revenue expenditure. Introduction of a Profession tax.	Conservation of resources through enforcing fiscal discipline and cutting down unproductive non-plan revenue expenditure.	Staff strength of the State Government to be reduced by 20 per cent and Voluntary Retirement Scheme to be extended.	Strengthening institutional mechanisms to counter cyclone and natural calamities.	Computerisation of maintenance of P.F. accounts, land records and treasuries. Constitution of Western Orissa Development Council. Reviewing the unnecessary and outdated schemes.	Priority to resource tied up projects like externally aided projects, RIDF, PMGY, AIBP etc. Provision for the one time settlement of SEBs dues to Central Undertakings. Establishment of the Guarantee Redemption Fund.	Setting up a mega refinery project in Paradeep, with investment of Rs 8,000 crore.	Implementation of the new Irrigation Programme and to provide irrigation facilities to unirrigated lands.	Thrust on agricultural development and launching of massive irrigation works with the assistance of NABARD.
<i>Punjab</i>	Indexation of user charges and fees or transport, power sectors to cost of fuel, salaries, electricity, etc. Curb in non-productive expenditure through ban on creation of new	Rightsizing the government. Rationalisation of tax structure. Compression of non-productive expenditure. Revision of user charges.	Compression of non plan revenue expenditure through restructuring of major departments of the Government with a view to reduce the redundant staff, shift them to surplus pool and to redeploy them	To undertake a comprehensive review of functioning of State Public Sector undertakings which would include shutting down of non-functional PSUs after providing suitable safety nets.	Constitution of Public Expenditure Reforms Commission and Public Sector Disinvestment Commission. Preparation of MoU with the Government of India on the power sector reforms State	-	A second push be given to the agriculture sector. Promotion of small and medium enterprises, led by the information technology (IT) sector. The Government has launched a	Setting up Agri-marketing and Export Promotion Fund. Emphasis on research and development in agriculture sector. Strengthening small and medium enter-	-

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States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Punjab</i>	posts, redeployment of surplus staff, ban on purchase of new vehicles and cap on expenditure on petrol, telephones etc.	-	as per requirements. Introduction of the Fiscal Responsibility and Budget Management Bill. Introduction of Voluntary Retirement Scheme.	-	Electricity Regulatory Commission notified.	-	Venture Capital Fund for the IT sector.	prises. Focus on Information Technology and Biotechnology.	
<i>Rajasthan</i>	-	Simplification of tax procedures. Transparency in tax administration.	Measures to bring down revenue deficit. Efforts to inculcate a tradition on fiscal discipline through revenue augmentation by strengthening tax administration, unification of tax rates and better compliance. Decision taken to start online lottery, which was completely banned in 1998.	-	Extensive computerisation of Government departments.	New Pension Scheme for new recruits of the State Government. Emphasis on strengthening of <i>Panchayati Raj</i> institutions.	-	Initiatives for development of tourism and information technology.	Energy, road, transportation and irrigation sectors to be given prime importance. Tourism given special place. Expansion of education and information technology.
<i>Sikkim</i>	The Government would attempt revamping of administration, revision of user charges, thrust on rightsizing the government and containment of expenditure.	Examining various revenue sourcing measures such as levy of tax on advertisement and hoarding. Rationalisation and revision of land tax. Restructuring and revision of taxes on forest produce.	Measures for expenditure containment such as, pruning inefficient sectors, rightsizing the Government machinery and focusing on merit based subsidies.	-	Constitution of a Cabinet Sub-Committee to examine the issues on fiscal management reforms.	Measures to strengthen the process of decentralisation.	Focus on horticulture, animal husbandry, tourism, power and co-operatives.	Constitution of a Cabinet Sub-Committee with a mandate to examine and make appropriate recommendations to promote tourism including the prospects of attracting private investment.	Focus on allocating adequate resources to the core areas (agriculture, infrastructure and social sectors). Project on 'Agricultural Export Zone' (AEZ) to be concretized.
<i>Tamil Nadu</i>	To enhance transparency, information relating to government activities, policy amendments of public interest, etc. have been	Introduction of entry tax on certain commodities, materials, articles and goods. Setting up a VAT Cell to analyse and	Reduction in the staff strength in a phased manner. Rationalisation of staffing pattern in the Government. Introduction of a new contributory pension scheme for	The State Planning Commission has reviewed the schemes implemented by various government departments. The government would now examine	Constitution of Staff and Expenditure Review Commission to examine the scope of curtailing avoidable expenditure in administration.	Phased privatisation of select routes, services and operations currently under the control of State Transport Undertakings (STUs).	Constitution of a Wasteland Development Authority. Setting up of cold storage facilities for preservation of fruits and	Creation of a new Department of Agri-Business to facilitate development of horticulture and food-processing industries.	The Government is exploring the possibilities of setting up a special purpose vehicle to develop and promote hubs for investments

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Tamil Nadu</i>	posted on the website.	process various aspects of VAT.	all employees recruited from Dec 1, 2001, similar to the one being formulated by the Union Government. Under the VAT system, the number of tax rates would be only three, apart from a list of exempted goods and also commodities which would be outside the purview of VAT and the set-off principle. Zero-based budgeting in all administrative departments so as to transfer and relocate resources from upproductive schemes to productive ones.	the recommendations of the State Planning Commission.			vegetables. Setting up of industrial, garment, biotechnology and floriculture parks. Separate department has been set up for youth welfare and sports development.		in IT-enabled services. Focus on infrastructure development and levy on infrastructure surcharge of 5 per cent on sales tax paid under the TNGST Act, on all items except rice, wheat, kerosene, LPG and declared goods.
<i>Tripura</i>	Enhancement in power tariff, leading to 30 per cent increase in revenues of the department.	Preparation for introduction of VAT. Widening the tax base.	Efforts towards expenditure containment and revenue augmentation. Strict monitoring of the non-plan revenue expenditure.	Tripura Industrial Development Authority is being made functional to promote industrialisation.	Setting up State Electricity Regulatory Commission. Commission to examine the scope of curtailing avoidable expenditure in administration.	Signing of a MoU with the Ministry of Power is in its final stage and accordingly formation of the State Electricity Regulatory Commission is under consideration.	To set up an Infrastructure Development Fund with a corpus of Rs 10 crore.	Formulation of a 10-year perspective plan for the development of horticulture.	-
<i>Uttaranchal</i>	-	Rationalisation of taxes and user charges.	-	-	Setting up High-level Tourism Development Council. Setting up State Finance Commission.	-	-	Formulation of an industrial policy. Preparation of draft for information technology policy. Conservation and management of forests through <i>panchayats</i> .	-

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03

Chart I: Major Policy Initiatives Proposed in State Budgets for 2000-01, 2001-02 and 2002-03

States	<u>Fiscal Measures</u>			<u>Institutional Measures</u>			<u>Sectoral Measures</u>		
	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03	2000-01	2001-02	2002-03
<i>Uttar Pradesh</i>	A medium-term fiscal policy has been prepared. Simplification in tax procedures.	Broadening the tax base. Economy in administrative expenses. Reduction in non-development expenditure.	Preparation of MTFRP. Necessary arrangement to implement VAT from April 1, 2003.	Strengthening institutional reforms.	Setting up Resource and Expenditure Commission to review the plans under different departments.	Modernisation of fiscal management through strengthening of audit system. Financial support to the <i>Panchayats</i> as per the recommendations of the State Finance Commission.	Proposal to set up an agricultural university, to explore the development possibilities in agriculture.	Development of agro-based industries, infrastructure facilities and information technology with the co-operation of private sector.	Impetus on Infertile Land Improvement Programme. Setting up of Special Economic Zones for rapid industrial progress. Special emphasis on social welfare and education.
<i>West Bengal</i>	Cash management being strengthened through computerisation of treasuries.	Simplification of procedures in order to augment revenues.	Imposition of surcharge of 10 per cent on sales tax payable under the West Bengal Sales Tax Act, 1994 with effect from April 1, 2002 as an interim measure till the introduction of VAT.	Proposal to make atleast one primary agricultural credit society within each <i>gram panchayat</i> , multipurpose credit society. Computerisation of the Commercial Tax directorate has been initiated.	Efficient running of Public Sector Enterprises. Decentralisation in all spheres of infrastructure.	Thrust on decentralisation in the formulation and implementation of plan schemes, plan budget of each department has been divided into two-levels-the State level subjects and the district (and below)-level subjects.	Set up a venture capital fund for information technology. A new incentive scheme to be introduced for setting up industrial units in the State, where instead of tax exemption, a direct annual grant would be given by the State Government for a definite period.	The revival of the traditional industries of the State, such as jute and tea.	Proposal to launch focussed skill development programmes in IT enabled services. Expansion in facilities of education and public health together with improvement in quality.
<i>NCT Delhi</i>	Set up an expenditure review committee to review non-plan expenditure.	Rationalisation of tax laws. Preparation for introduction of VAT and upgradation of software for the same.	-	Strengthening decentralisation and governance strategies.	Computerisation of Sales tax department.	Privatisation and restructuring exercise in public sector units and power sector.	Proposal to construct an express way on a BOT basis. Establishment of Hi-Tech city.	Establishment of a Rural Area Development Board for planned development of rural areas. Setting up Biotechnology Research and Development Centre in collaboration with Delhi University.	Priority to the development of the transport sector. Education and Hospital management on top of the agenda of the Government.

Source: State Finances: A Study of Budgets 2000-01, 2001-02, 2002-03, RBI.



## Chart II: Fiscal Responsibility Legislation in States.

Fiscal reforms at the state level have assumed critical importance in the recent years. To strengthen their finance, States have embarked upon a number of measures. Some States have initiated measures to provide statutory backing to fiscal reforms through enabling legislations. The objective is to eliminate revenue deficits and contain fiscal deficits in the medium term. Five States viz, Karnataka (Karnataka Fiscal Responsibility Act, 2002), Kerala (Kerala Fiscal Responsibility Act, 2003), Punjab (Punjab Fiscal Responsibility and Budget Management Act, 2003), Tamil Nadu (Tamil Nadu Fiscal Responsibility Act, 2003), Uttar Pradesh (Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004) have already enacted Fiscal Responsibility legislations. The Fiscal Responsibility Bill has also been introduced in the

Item/State	Karnataka (Act)	Kerala (Act)	Tamil Nadu (Act)	Punjab (Act)	Uttar Pradesh (Act)	Maharashtra [Bill]
1) Gross Fiscal Deficit	Not more than 3% of GSDP by 2006.	To 2% of GSDP by 2007.	Not more than 2.5% of GSDP by 2007.	Contain rate of growth of GFD to 2% per annum in nominal terms, till GFD is below 2% of GSDP.	Not more than 3% of all GSDP by 2009.	
2) Revenue Deficit	Nil by 2006.	Nil by 2007.	Ratio of RD to revenue receipts below 5% by 2007.	Reduced RD to revenue receipts by at least 5% points until revenue balance is achieved.	Nil by 2009.	Ensuring that after a period of 5 years from the appointed day, RD to be brought to nil.
3) Limiting Guarantees	Limit the guarantees within prescribed ceiling under the guarantees Act.		Cap outstanding risk weighted guarantee to 100% of the total revenue receipts in the preceding year or at 10% of GSDP.	Cap outstanding guarantees on long-term debt to 80% of revenue receipts of the previous year and guarantees on short-term debt to be	Not to give guarantee for any amount exceeding the limit prescribed under any rule or law made by the government for the purpose.	Amount of risk in guarantees issued in a year shall not exceed 1.5% of the expected revenue receipts and to classify the guarantee obligations according to risk of development.
4) Total liabilities	Total liabilities not to exceed 25% of GSDP by 2015.			Ratio of debt to GSDP to 40% by 2007.	Total liabilities not to exceed 25% of GSDP by 2018.	Restriction on borrowing.
5) Expenditure					As per the targets to be given in the MTFRP.	Achieving non-salary development expenditure not less than 60 per cent of the total expenditure.
6) Medium-Term Fiscal Plan (MTFP)	MTFP would include- i) Four year rolling target for prescribed target, ii) Assessment of the sustainability, and iii) Evaluation of performance of prescribed fiscal indicators.	MTFP to review periodically the progress of public expenditure with reference to fiscal target evaluation of the current trend to budgetary allocations.	MTFP include- i) State objectives, ii) Evaluation of fiscal indicators, iii) Strategic priorities for ensuing year, and iv) Economic trends and future prospects.	MTFP include i) three-year rolling target for prescribed target, ii) Assessment of sustainability, iii) recent economic trends and future prospects.	MTFP would include i) Five-year rolling targets, ii) medium term fiscal objective, iii) Strategic priorities, iv) evaluation of performance of prescribed fiscal indicators.	i) Multi-year framework and presenting three years forward estimates of revenue and expenditure.
7) Compliance	Half-yearly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve the budget targets. GFD/RD may exceed the limits on unforeseen grounds due to national security or natural calamity.	Public Expenditure Review Committee which would submit a review report giving full account of each item where the deviation from the fiscal target have occurred during the previous year.	Independent external body to carry out periodic review for compliance for the provision of the Act. Target GFD/RD may exceed the limits on unforeseen grounds due to national security or natural calamity.	Quarterly review of receipts and expenditure in relation to budget estimates along with remedial measures to achieve budget targets. GFD/RD may exceed the limits on unforeseen grounds due to national security or natural calamity.	a) Half-yearly review of receipts and expenditure in relation to budget estimates. The review report to reflect clearly deviation from the budget target and remedial measures. b) GFD/RD may exceed the limits on unforeseen grounds due to national security or natural calamity.	Constitution of Fiscal Advisory Board to advise government on matters relating to implementation of the fiscal responsibility legislations.
8) Pension						Present to the legislature every year estimated yearly pension liabilities worked out actuarial basis for the next five years.
9) Fiscal transparency	Certain fiscal management principles and measures for fiscal transparency.	Measures to ensure greater transparency in its fiscal operations.	Measures to ensure greater transparency in its fiscal operations.	Measures to ensure greater transparency in its fiscal operations.	Budget to be made more transparent by better disclosure statements to be included in the budget documents.	Bringing budget transparency by identifying all liabilities (past and present), constitution of a Doubtful Loans and Equity Fund.

Source: RBI (2004): *State Finances: A Study of Budgets of 2003-04*, April, pp.40-41.

Chart III: Policy Initiatives for State Level Power Sector Reforms

States	2000-01	2001-02	2002-03
Andhra Pradesh	State Reforms Act enforced and Andhra Pradesh Electricity Commission (ERC) has become operational since April 1999. APSEB has been unbundled into Andhra Pradesh Generation Company Ltd and Andhra Pradesh Transmission Company Ltd. Further, four distribution companies have been incorporated out of the APTRANSCO. The APERC has issued its first tariff order.	Andhra Pradesh Electricity Regulatory Commission has become operational since April 1999. APSEB has been unbundled into Andhra Pradesh Generation Company Ltd and Andhra Pradesh Transmission Company Ltd (APTRANSCO). APTRANSCO has been further split into four distribution companies. The APERC has issued first tariff order. The World Bank has committed a loan assistance of US\$ 790 million power sector reforms programme.	Andhra Pradesh Electricity Regulatory Commission has become operational since April 1999. APSEB has been unbundled into Andhra Pradesh Generation Company Ltd and Andhra Pradesh Transmission Company Ltd (APTRANSCO). APTRANSCO has been further split into four distribution companies. Distribution privatization strategy is being finalized. The APERC has issued two-tariff orders. The State has signed MoU with Government of India. Reform Law has been enacted.
Arunachal Pradesh	State Electricity Regulatory Commission (SERC) constituted as a part of reform.	SERC constituted	The State notified the State Electricity Regulatory Commission (SERC).
Assam	Report on tariff rationalisation, sponsored by Power Finance Corporation (PFC) submitted. Selection Committee for the selection of chairperson/ members SERC constituted.	Administrative Staff College of India (ASCI) report on reforms and restructuring submitted. Power Finance Corporation (PFC) is conducting a study on tariff rationalisation for the of Chairperson/ Members of the SERC constituted.	Single member SERC has been constituted. The State has signed MoU with the Government of India.
Bihar	State has commissioned reform studies.	State has commissioned reform studies.	State has signed MoU with the Government of India. The State Electricity Board has revised tariff. SERC has been constituted.
Chattisgarh	-	-	State has adopted the MoU signed with Madhya Pradesh. SERC has been constituted.
Delhi	Government presented strategy paper on reforms and restructuring of power sector. Single member SERC a Vidyut Board and form separate companies for generation, transmission and distribution functions. Power. Delhi has since promulgated Reforms Ordinance which provides for unbundling of DVB into one generation company, one transmission company and three distribution companies to be incorporated within three months.	The State Government proposes to unbundle Delhi and form separate companies for generation, transmission and distribution functions. SERC has been set up.	SERC has been constituted. It has issued tariff order. Reform law has been enacted. Delhi Vidyut Board has been unbundled. The distribution has been privatised.
Goa	Government proceeding with restructuring for which PFC has sanctioned grant. The notification for setting up SERC issued.	Government proceeding with restructuring for which PFC has sanctioned grant. The notification for setting up SERC has been issued. The State Government has appointed consultants to advise and implement privatization of transmission and distribution system.	The Government is proceeding with restructuring the power sector with assistance from Power Finance Consultants (PFC). The SERC has been constituted. The State Government has appointed consultants to advise and implement privatization of transmission and distribution system. The State has signed MoU with the Government.
Gujarat	State Reforms Bill being finalised. State Reform Bill submitted to Government of India for approval by the State Assembly. Restructuring programme has emphasised metering all categories of consumers and imposing cap on agricultural subsidy. SERC has become functional from March 1999 and is proposing undertaking tariff and reform related studies. SERC has issued first tariff order. Draft Power Sector Bill has been cleared by the Government of India for introduction in the State Assembly. An assistance of US \$350 million is expected from Asian Development Bank for power sector reforms.	Restructuring programme has emphasised metering all categories of consumers and imposing cap on agricultural subsidy. SERC has become functional from March 1999 and is proposing undertaking tariff and reform related studies. SERC has issued first tariff order.	The State's restructuring programme has emphasised metering all categories of consumers and imposing cap on agricultural subsidy. SERC has become functional from March 1999. It has proposed to undertake tariff and reform related studies. SERC has issued first tariff order. Reform Law has been approved by Government of India and has been introduced in the State Assembly. The State has signed MoU with Government of India.

Chart III: Policy Initiatives for State Level Power Sector Reforms

States	2000-01	2001-02	2002-03
Haryana	State Reforms Act enforced in August 1998 and SEB unbundled into separate transmission and distribution companies.	State Reforms Act came into force on August 1998 and SERC has become operational. SEB has been unbundled into separate transmission and distribution companies. The Regulatory Commission has given its first tariff order. The World Bank has committed a loan assistance of US\$ 600 million for Power Sector Reforms Programme for 10 years.	State Reforms Act came into force in August 1998. SEB has been unbundled into separate transmission and distribution companies. The SERC has become operational and has issued its first tariff order. The State has signed MoU with the Government of India.
Himachal Pradesh	State Government committed to undertake reforms with technical and financial assistance of PFC.	State Government is committed to take reforms with technical and financial assistance of PFC. The State has constituted SERC. The State has also signed MoU with the Ministry of Power for further reforms in the power sector.	The State Government is committed to undertake reforms with technical and financial assistance from PFC. The State has constituted a single-member SERC. The SERC has issued its first tariff order. The State has signed MoU with the Ministry of Power for further reforms in the power sector.
Jammu & Kashmir	Administrative Staff College of India submitted report regarding reforms and formulating long-term perspective plan for 20 years.	Administrative Staff College of India (ASCI) has submitted a report regarding reforms and formulation of long-term perspective plan for 20 years. The State has drafted its own Electricity Regulatory Commission Bill in consultation with ASCI.	Reform Bill has been passed by the State Assembly. The State has signed MoU with the Government of India.
Jharkhand	-	-	State has signed MoU with the Government of India.
Karnataka	State Electricity Reform from June 1999. Two new companies incorporated. SERC functional since November 1999. State signed Memorandum of Agreement (MoA) with SERC. SERC has become functional since November 1999. SERC has charting out power sector reforms in structured and time bound manner. Completion of privatization of distribution is entrusted to Karnataka Power Transmission Corporation Ltd (KPTCL). December 2001 is the main point of MoA.	State Electricity Reforms Act came into force from June 1999. Two new companies have been incorporated. SERC has become functional since November 1999. SERC has issued one tariff order. Transmission and distribution unbundled manner. Completion of privatization of distribution is entrusted to Karnataka Power Transmission Corporation Ltd (KPTCL). As per the MoU signed by the State with the Union Power Ministry the State proposes to further restructure the KPTCL and form separate distribution companies by December, 2001.	State Electricity Reforms Act came into force from June 1999. The SERC has become functional is entrusted to Karnataka Power Transmission Corporation Ltd (KPTCL). Privatisation of distribution is in progress following unbundling into four separate companies, which have started functioning from June 1, 2002.
Kerala	The State Electricity Board aims to reorganise the board into three profit centres for generation, transmission and distribution. Distribution to be further split into three profit centres. CIDA assistance available under Infrastructure Services Project (EISP).	The State aims to reorganise the Electricity Board into three profit centres for generation, transmission and distribution. Distribution Company to be further split into three profit centres.	SERC has been constituted. The State aims to reorganise the Electricity Board into three profit centres for generation, transmission and distribution. Distribution company to be further split into three profit centres. State has signed MoU with Government of India.
Madhya Pradesh	SERC has become operational since January 1999. SERC has formulated a reform model, which envisages setting up separate companies for power generation, trading and distribution. Measures proposed include 100 per cent metering, reduction of T&D losses, realisation of outstanding revenue, etc. State signed MoA with Centre, detailing out the milestones for the reforms in structured and time bound manner. The Ministry of Power, detailing out the milestones for the provisions being 100 per cent electrification of villages, metering of all supplies by December 2001 and at least 75 per cent of the cost of supply of electricity to be collected from consumers.	SERC has become operational since January 1999. The State has formulated a reform model, which envisages setting up separate companies for power generation, trading and distribution. Measures proposed include 100 per cent metering, reduction of T&D losses, realisation of outstanding revenue, etc. The State has signed MoU with the Ministry of Power, detailing out the milestones for the provisions being 100 per cent electrification of villages, metering of all supplies by December 2001 and at least 75 per cent of the cost of supply of electricity to be collected from consumers.	SERC has become operational since January 1999. SERC has issued first tariff order. Reform Law has been passed by the State Assembly and notified. SEB has been unbundled. The State has signed MoU with the Government of India.

**Chart III: Policy Initiatives for State Level Power Sector Reforms**

States	2000-01	2001-02	2002-03
<i>Maharashtra</i>	State committed to reforms with technical and financial assistance of PFC. Actions were initiated for under-taking tariff and reform related studies. SERC functional since October 1999. MSEB intends formation of Joint Venture Company for distribution of electricity in Bhiwandi area, Thane. MERC has issued first tariff order.	State committed to reforms with technical and financial assistance of PFC. Action has been initiated for under-taking tariff and reform related studies. SERC has become functional since October 1999. MSEB intends formation of Joint Venture Company for distribution of electricity in Bhiwandi area, Thane. MERC has issued first tariff order. The State has signed MoU with the Ministry of Power for further reforms in the power sector.	State committed to reforms with technical and financial assistance of PFC. Action has been initiated for under-taking tariff and reform related studies. SERC has become functional since October 1999. MSEB intends formation of Joint Venture Company for distribution of electricity in Bhiwandi area, Thane. MERC has issued two tariff orders. The State has signed MoU with the Government of India for further reforms in the power sector.
<i>Orissa</i>	First State to initiate power sector reforms OSEB unbundled. Four distribution companies have been privatised by disinvesting 51 per cent Government equity. OERC has issued three tariff orders.	First State to initiate power sector reforms OSEB unbundled. Four distribution companies have been privatised by disinvesting 51 per cent Government equity. OERC has issued three tariff orders. The State is getting a loan of US\$ 350 million from the World Bank and DFID assistance of 64.5 million pounds.	First State to initiate power sector reforms. Reform Law has been enacted. Orissa State Electricity Board (OSEB) has been unbundled. Distribution has been privatised. Orissa Electricity Regulatory Commission (OERC) has issued four tariff orders. The State has signed MoU with the Government of India.
<i>Punjab</i>	-	The State proposes to carry out power sector reforms with the assistance from PFC. SERC has been constituted. The State Government has signed a MoU with the Ministry of Power for reform and restructuring of the power sector.	The State proposes to carry out power sector reforms with the assistance from PFC. The SERC has been constituted. It has issued one tariff order. The State Government has signed a MoU with the Government of India for reform and restructuring of the power sector.
<i>Rajasthan</i>	State Reforms Act enforced. Rajasthan Electricity Board to be unbundled in one generation company, one transmission company and three distribution companies. Rajasthan Electricity Regulatory Commission constituted.	State Reforms Act enforced. Rajasthan Electricity Board to be unbundled in one generation company, one transmission company and three distribution companies. Rajasthan Electricity Regulatory Commission constituted. SERC has issued a tariff order. The World Bank has sanctioned a loan of US\$ 180 million.	The State's Reform Law has been enacted. The Rajasthan Electricity Board has been unbundled into one generation, transmission and three distribution companies. Rajasthan Electricity Regulatory Commission has been constituted. SERC has issued two-tariff orders. The State has signed MoU with the Government of India.
<i>Tamil Nadu</i>	-	SERC has been set up. The State proposes to undertake reforms with the technical and financial assistance from Power Finance Corporation. The State has appointed consultants for reform study.	The State has set up the SERC. The State proposes to undertake reforms with the technical and financial assistance from PFC. The State has signed MoU with the Government of India.
<i>Uttar Pradesh</i>	State Reforms Act enforced. UPSEB unbundled into two generation companies and one transmission and distribution company. UPERC functional. First tariff order has been issued by UPERC. Privatisation of distribution in Kanpur in the process.	State Reforms Act enforced. UPSEB unbundled into two generation companies and one transmission and distribution company. UPERC has become functional. First tariff order has been issued by UPERC. privatization of distribution in Kanpur is in the process. The World Bank has committed a loan of US\$ 150 million for power sector reforms.	The State has enacted the Reforms Bill. The UPSEB has been unbundled into generation companies and one transmission and distribution company. Uttar Pradesh Electricity Regulatory Commission (UPERC) has become functional. Three tariff orders have been issued by UPERC. Distribution and privatization strategy is to be finalised. The State has signed a MoU with the Government of India.
<i>Uttarakhand</i>	-	-	The SERC has been constituted. The State has signed MoU with the Government of India.
<i>West Bengal</i>	-	-	SERC has become operational and has issued first tariff order. The State has signed MoU with the Government of India.
<i>Others*</i>			Three States have shown willingness to constitute Joint Electricity Regulatory Commission (JERC) in order to pursue reforms in power sectors.

\* Includes the States of Nagaland, Meghalaya, Mizoram, Manipur, Tripura and Sikkim.

Source: Annual Report on the Working of State Electricity Boards and Electricity Departments, Planning Commission, Government of India, 2000-01, 2001-02 and 2002-03.

**Chart IV: Reserve Bank's Initiatives on State Finances**

2000-01			2001-02		2002-03	
Reserve Bank's Initiatives	Purpose	States	Reserve Bank's Initiatives	Status of Initiatives	Reserve Bank's Initiatives	Status of Initiatives
Constitution of Technical Committee of Finance on State Government Guarantees.	The Committee recommended the ensuring of prudent financial management and preserving the credibility of guarantees issued. These steps were intended to bring about (a) selectivity in provision of guarantees, (b) transparency in reporting of guarantees, and (c) the constitution of Contingency Fund to meet any eventual obligations.	Assam, Gujarat and Karnataka have already provided ceilings/ contingency Funds.	-	-	-	-
Setting up of a Committee of State Finance Secretaries on Voluntary Disclosure Norms for State Budgets.	The transparency in State budgets is sought to be enhanced in stages and a model format of the disclosure norms has been prescribed for the States. The Group recommended presentation of data in a certain format and benchmarking of a minimum level of disclosure.	State Governments are being sensitised on the principle of transparency in government operations so as to ensure macro fiscal sustainability and fiscal rectitude. Ten States viz., Tamil Nadu, Gujarat, Maharashtra, Punjab, Meghalaya NCT Delhi, Orissa, Haryana, Madhya Pradesh and Uttar Pradesh have published Budget at a glance, along the lines of the Union Budget as a first step.	Setting up of a Committee of State Finance Secretaries on Voluntary Disclosure Norms for State Budgets.	The Core Group on Voluntary Disclosure Norms for State Governments submitted its report on January 2001. The transparency in State budgets is sought to be enhanced in stages and a model format of the disclosure norms that has been prescribed for the States. The States are being sensitised on the principle of transparency in government operations so as to ensure macro fiscal sustainability and fiscal rectitude. In the Budget for 2001-02, several published 'Budget at a Glance' along the lines of the Union Budget as a first step.	-	-
Setting up a Consolidated Sinking Fund (CSF)	In order to retire debt repayments.	Andhra Pradesh, Arunachal Pradesh, Goa, Maharashtra, Mizoram, Meghalaya, Tripura, Assam and West Bengal have already set up a CSF.	Setting up a Consolidated Sinking Fund (CSF)	The Consolidated Sinking Fund was set up in 1999- 2000 to meet redemption of market loans of States. So far, eleven States, viz, Andhra Pradesh, Arunachal Pradesh, Assam, Chattisgarh, Goa, Maharashtra, Meghalaya, Mizoram, Tripura, Uttaranchal and West Bengal have established the CSF.	Setting up a Consolidated Sinking Fund (CSF)	The Consolidated Sinking Fund was set up in 1999-2 to meet redemption of market loans of States. So far, eleven States, viz, Andhra Pradesh, Arunachal Pradesh, Assam, Chattisgarh, Goa, Meghalaya, Mizoram, Tripura, Uttaranchal and West Bengal have established the CSF.

Chart IV: Reserve Bank's Initiatives on State Finances

2000-01		2001-02		2002-03		
Reserve Bank's Initiatives	Purpose	States	Reserve Bank's Initiatives	Status of Initiatives	Reserve Bank's Initiatives	Status of Initiatives
Introduction of flexibility in market borrowings of State Governments by encouraging the States to directly access the market for resources between 5 to 35 per cent of gross borrowings, with the states deciding on the method, timing and maturities of the borrowings. For this purpose, a Committee of State Finance Secretaries acted in an advisory capacity to oversee the indicators of financial parameters required for monitoring of financial performance of states by the market.	This helps the better managed States gain through lower yields as compared to the combined borrowing programme and thus puts in place incentives for sound fiscal management.	States that have gone in for market borrowing programme through auction so far, include- Punjab, Andhra Pradesh, Tamil Nadu, Karnataka, Maharashtra, West Bengal and Kerala.	Introduction of flexibility in market borrowings of State Governments by encouraging the States to directly access the market for resources ranging 5 to 35 per cent of gross borrowings, with the States deciding on the method, timing and maturities of the borrowings.	The States have gone in for the borrowing through auction/tap issue so far include-Punjab, Andhra Pradesh, Arunachal Pradesh Jammu and Kashmir, Tamil Nadu, Karnataka, Madhya Pradesh, Maharashtra, West Bengal, Kerala, Gujarat and Uttar Pradesh. The introduction of flexibility in market borrowings helps the better managed States gain through lower yields as compared to the combined borrowing programme, and thus put in place incentives for sound fiscal management.	Introduction of flexibility in market borrowings of State Governments by encouraging the States to directly access the market for resources ranging 5 to 35 per cent of gross borrowings, with the States deciding on the method, timing and maturities of the borrowings.	The States have gone in for the borrowing through auction/tap issue so far, include- Andhra Pradesh, Arunachal Pradesh, Chattisgarh, Gujarat, Jammu and Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab, Tamil Nadu and West Bengal. The introduction of flexibility in market borrowings helps the better managed States gain through lower borrowing costs as compared to the coupon rates in the combined borrowing programme thus put in place incentive sound fiscal management. In response to the request received from Maharashtra and Kerala, the RBI permitted these two States to raise up to 50 per cent of their allocation through auction in the fiscal year 2002-03.
-	-	-	Constitution of an informal Group of State Finance Secretaries on implementation of State Governments' WMA/Overdraft Regulation Scheme.	The Group submitted its report to Reserve Bank of India in January 2001. In line with the Group's recommendations, the WMA scheme was revised effective from February 1, 2001.	Constitution of Committee on WMA/ Overdraft Scheme.	An Advisory Committee (Chairman: Shri C. Ramchandran) was constituted to examine the existing scheme of WMA and overdrafts of the States and to consider rationalisation, if warranted, revision of limits. The Committee's recommendations are under consideration.
-	-	-	Constitution of Group of Finance Secretaries to examine the Fiscal Risk of Guarantees extended by States.	The Group has been constituted to analyse and classify different type of guarantees including letters of comfort issued by the States and to examine the fiscal risk under each type of guarantee.	Constitution of Group of Finance Secretaries to examine the Fiscal Risk of Guarantees extended by States.	The Group has been constituted to analyse and classify different type of guarantees including letters of comfort issued by the States and to examine the fiscal risk under each type of guarantee. The Group has submitted its report.

Chart IV: Reserve Bank's Initiatives on State Finances

2000-01			2001-02		2002-03	
Reserve Bank's Initiatives	Purpose	States	Reserve Bank's Initiatives	Status of Initiatives	Reserve Bank's Initiatives	Status of Initiatives
-	-	-	Constitution of Group of Finance Secretaries on Interest Burden on State Governments.	The Group deliberated on various issues pertaining to the subject in its meeting held on May 25, 2001. Various suggestions emerging from the Group deliberations were further discussed in the conferences of State Finance Secretaries held on May 26, 2001 and November 28, 2001. The Group's Report is in draft stage.	-	-
-	-	-	Finances of Local Bodies.	The need for compilation of data of finances is broadly recognised as the local bodies form the third tier of the Government Sector. The efforts pertaining to compilation of data on finances of local bodies on a uniform basis with the help of State Governments are underway.	-	-
Advising the State Governments on cash management techniques relating to updating of accounts, data analysis, technology improvements, updating of financial accounting, etc.	To ensure the best practise of deployment of funds by the State Governments so as to maximise returns.	All States to which Reserve Bank acts as banker.	-	-	-	-

Source: RBI (2003): State Finances: A Study of Budgets, 2002-03 and earlier issues, Reserve Bank of India.

## XIV

### Summary and Conclusions and Policy Implications

1. The objectives of this study are: (i) to build a fairly comprehensive data base for a long period; (ii) to interpret the trends in various components of state finances in terms of their determinants; (iii) to identify the major policy decisions taken at the central as well as the states level that have contributed to the given trends in state finances; (iv) to make an inter-state comparison of fiscal performance against the backdrop of their growth outcomes in social and economic spheres; and (v) to put together a narrative of efforts being made by individual state governments to introduce reforms in their finances.

2. An aspect noticed in the study is the growing importance of states' fiscal operations relative to the size of central finances, with the aggregate expenditure of states together overtaking the centre's total expenditure in 1999-2000 and considerable widening of the difference in developmental expenditures over years.

#### *Genesis of Fiscal Imbalances*

3. (i) Tracing the genesis of growing fiscal imbalances, the paper argues that though the deficit on revenue account began in the year 1987-88, it was following the impact of the fifth pay commission recommendations, that the states' revenue deficit experienced a quantum leap. The same rise in revenue deficit has been responsible for the quantum jump in states' gross fiscal deficit (GFD) from 2.9 per cent of GDP in 1997-98 to 4.2 per cent in 1998-99. The sharp deterioration in the size of revenue deficit as well as GFD has occurred primarily towards the closing years of the 1990s. Within two years from 1997-98 to 1999-2000, revenue deficit and GFD registered steep increases in relation to states' aggregate disbursements, from 7 per cent to 17 per cent and from 19 per cent to 29 per cent (peak levels), respectively. In 1999-2000, the states' GFD jumped to 4.8 per cent of



GDP partly because there was a classificatory change in that the states' share in small saving collection began to be treated entirely as their borrowings.

- (ii) Apart from the impact of the fifth pay commission recommendations and the classificatory change in respect of small savings, the drastic upward revision in interest rates effected by the Reserve Bank of India in the first half of the 1990s on the consideration of moving to market-related rates of interest, that contributed to the fiscal malaise after the end of that decade.
  - (iii) On the revenue side, the states' own tax receipts, which had stood the ground throughout the 1990s, became somewhat sluggish in the latter half of the 1990s, but the sharpest fall has occurred in non-tax revenues. Negative returns on state government investments and poor recovery of the cost of public services, which have been the bane of state finances, have deteriorated further in the latter half of the 1990s. Amongst state PSUs, the most damaging drain has been from the discouraging performances of SEBs and other utilities that account for about 85 per cent of states' PSU investments.
  - (iv) As a fallout of the fiscal adjustment and reduced revenue growth at the central government level, following also the recessionary conditions in Indian industry, the growth in states' share in central taxes has slowed down rather drastically. As against it, non-plan statutory grants have shown some rise, but overall there has occurred a relative shift in favour of loans as against grants. Also, with a rise in debt servicing on central loans, net transfers from the centre have been getting narrowed.
4. In recent years, revenue deficit constitutes a major part (60 per cent) of fiscal deficit though it was in the range of 20-30 per cent during the early 1990s. Borrowing to meet current consumption may not assure adequate return to meet the repayment of loans and interest liability. A substantial rise in current consumption primarily to meet non-developmental expenditure has reduced the share of capital expenditure and this may have been a factor in retarding the growth of state

economies over years. Thus, a decline in growth of state economies along with higher repayment of loans and interest payments can further aggravate the fiscal problems that have emerged in recent years.

5. (i) It is the vicious circle of higher revenue deficit leading to increased borrowings and to higher fiscal deficit, that holds out a question on debt sustainability.
- (ii) The total outstanding liabilities of the states together, as percentage of GDP, which had remained stable at around 19 per cent in the second half of the 1980s, in fact declined in the first half of the 1990s to less than 18 per cent until 1997-98. It was in that year and only thereafter, when the impact of pay increases (and interest burden) began to be felt, that the states' liabilities began to move up and their ratio to GDP reached 27.9 per cent at the end of March 2003.
- (iii) A question mark on the sustainability of states' debt position, however, has arisen from the fact that (a) the recent debt has occurred at relatively high interest rates, (b) it has been accompanied by a significant slowdown in revenue growth, and (c) an increasing proportion of it is being used for non-developmental purposes as indicated earlier. Therefore, the capacity of public expenditure to augment the growth potentials of the state economies and thus help augment tax revenues, appears limited.
- (iii) In recent years, the range of coupon rates and their weighted averages have steadily declined; they were at a peak of 14 per cent and now they have fallen to a range of 6.67 to 8 per cent or to a weighted average of 7.50 per cent in 2002-03. But, their benefits will not accrue to state budgets in the immediate period due to two to three reasons. First, for some years to come, the outstandings of loans contracted earlier at higher rates of interest will remain to be serviced. Secondly, a rising proportion of borrowing requirements will be met, from the high cost small savings and state provident funds – a disquieting

feature reflected in the financing pattern of gross fiscal deficits. Third, as a result of the rising interest burden, interest outgo in the state budgets has shot up to over 80 per cent of total debt servicing.

### *The Influence of Competitive Politics*

6. What stands out in the overall fiscal performance of states has been the sudden deterioration that began after 1997-98, following the influence of 'competitive politics' playing an upper hand in the general governance of the country and in fiscal operations in particular. First, with a view to attracting investment, there was competition amongst states to reduce sales tax and other tax rates without putting in place arrangements for checking tax evasions and avoidances. Second, states have conferred further concessions in tariffs on power supplies to farmers and undertook various other forms of liberal measures leading to a drastic reduction in the growth of states' own non-tax revenues – from 14.5 per cent to 9.5 per cent per annum as between the above two periods. Finally, the same set of political compulsions have induced the state governments to adopt for their employees the pay and pension revisions recommended by the fifth pay commission for the central government employees.

### *Structural Weaknesses*

7. Yet another dimension to the fiscal problems of states has been that some of the structural weaknesses, highlighted by the RBI (1999a) and further amplified by the Eleventh Finance Commission (2000), have got accentuated in the recent period, thus contributing to the severity of state-level fiscal imbalances. First, there is the limited tax base of the states, with about 88 per cent of the total tax revenue obtained from indirect taxes whereas in the case of the central government such indirect taxes constitute about 62 per cent of its gross tax revenue. The growing services sector is outside the ambit of the states which also explains the vast differences in tax base that exist between the two layers of the federal system. Second, there has occurred tremendous pressure on states to expand their expenditure commitments on agriculture, irrigation and other rural infrastructures, as also on social infrastructures,

as part of their constitutional responsibilities. Third, there has always been a cap on the size of the market borrowings of the states. Lastly, deficiencies in the mechanism of federal transfers to the states have been responded to in an *ad hoc* manner from time to time.

### *Sluggish Revenue Trends*

8. It is significant that the year of turning point in the fiscal performance of states, namely, 1998-99, saw the relative dip in receipts under all revenue heads. This was so even under the states' own tax receipts. The anxiety among the states to attract investment and reduce sales tax while ignoring tax evasion and avoidance has reduced the contribution of tax revenue in the resources kitty. As referred to earlier, a crucial structural problem faced by the states in tax revenues, has been the extremely narrow tax base.

9. Sales tax, which is the major revenue earner for the states with over 60 per cent of revenue accruing from it, faces a complex set of issues. States' revenue mobilisation through this tax has not been as discouraging as it is made out. Sales tax revenue as percentage of GDP has shown a gentle rise, unlike other heads of revenue; it has increased from 3.1 per cent in 1990-91 to 3.2 per cent in 1997-98 and to 3.8 per cent in 2002-03 (BE).

10. The share of states in central taxes has experienced a slow but steady fall (from 2.7 per cent of GDP in 1997-98 to 2.4 per cent in 2001-02). There have been some compensating revenue grants from the centre, but some of the grants have a political colour associated with them resulting in charges of their unequal distribution.

11. (i) Simultaneously, there has occurred slowdown in the rate of growth of other non-tax receipts, particularly revenues earned from economic and social services; the latter has receded from 0.9 per cent of GDP in 1994-95 to 0.6 per cent by 1998-99; it has remained stuck at that ratio since then. It is as a result of this that the overall trends in non-tax revenues suffered a setback after the latter half of the 1990s.

(ii) Non-tax revenues obtained from 'social services' are stuck at 2.0 per cent of state expenditures throughout the period 1994-95 to 2001-02

(RE), while those collected from 'economic services' have declined from 14.5 per cent to about 12 per cent during the period.

- 12 (i) Even the above meagre receipts under non-tax revenues hide the potential losses under (a) potential returns on state government investments, and (b) recovery of cost of public services. Power sector has been a major drag on state finances. Far from generating the 3 per cent rate of return on SEBs' net fixed assets in service at the beginning of a year as stipulated under Section 59 of the Electricity (Supply) Act, 1948 (a provision which had become operative from the accounting year 1985-86, with the return being after providing for interest and depreciation charges), the rate of return in reality from the SEBs has not only remained negative but has steadily deteriorated over the 1990s.
- (ii) State road transport corporations/undertakings (SRTUs) constitute the second largest enterprises of the states and they also serve as a drag on the state budgets. As a group, these SRTUs suffer negative returns on their fixed capital partly because they are required to render social obligations of serving transport needs of non-viable routes; very often they make do with moderate fares and do not raise fares *pari passu* with the rise in costs.

#### *Declining Shares of Capital, Developmental and Plan Expenditures*

13. (i) States' total expenditure trends over the past two decades since the early 1980s have seen their steady growth at about 14 to 14.5 per cent per annum. When both revenue and capital expenditures are combined, it is the average annual growth of non-development expenditure that has not only been higher but also accelerating as compared with that in developmental expenditure in successive periods specified above.
- (ii) A disconcerting aspect of the Indian fiscal performance has thus been the erosion in development momentum as reflected in a declining

share of developmental expenditure in total expenditure both at the centre and state levels in the 1990s, but the erosion at the states' level has been more moderate. As a proportion of aggregate expenditure consisting of both revenue and capital accounts, development expenditure has experienced a steady fall from about 70 per cent in the early 1990s to less than 64 per cent in 1997-98, but thereafter, following the implementation of the pay commission recommendations, there has occurred a precipitate fall and reached 57.1 per cent in 2002-03 (BE).

- (iii) The declining trend in developmental expenditure is found in both revenue and capital expenditures. Until 1997-98/1998-99 when the impact of central pay commission recommendations began to be felt, the states' total revenue expenditure as a ratio of GDP was gradually falling, from 13.2 per cent in 1991-92 to 12.2/12.3 per cent during the three-year period 1995-96 to 1997-98, but it began to rise thereafter rather rapidly.
- (iv) The loss of developmental momentum is better seen in the declining ratio of developmental expenditure under revenue account as percentage of GDP; it has receded from a peak of 9 per cent in 1991-92 to 7.5 per cent in 1997-98; thereafter it has edged up but has remained below what was attained in 1991-92; in 2001-02 (RE), it has been placed at 8.1 per cent and in 2002-03 (BE), at 7.8 per cent
- (v) As a result, incrementally, one-half of the increase in total expenditure of the states after 1997-98 has been due to non-developmental expenditures, whereas in the preceding seven-year period, the corresponding ratio was only about 40 per cent.
- (vi) If overall development expenditure as a proportion of states' total expenditure has steadily receded since the beginning of the 1990s, it is the 'economic services' expenditure which has faced this slide. Such 'economic services' expenditure as percentage of total development expenditure has steadily fallen from 47.8 per cent in 1991-92 to 41 per

cent during the latest two years; in contrast to it, the expenditure on 'social services' has experienced a corresponding rise from 43.9 per cent to 52.8 per cent during the same period.

14. (i) In the latest phase between 1997-98 and 2002-03, plan and non-plan disposition of states' expenditures has followed a somewhat different pattern, with plan expenditure rising by 81.7 per cent while non-plan expenditure rising by 91.7 per cent in contrast to increases of 69.4 per cent in developmental expenditures and 123.5 per cent in non-development expenditures.
- (ii) About 43 per cent of the incremental aggregate expenditures of states has been absorbed by non-plan non-development expenditure, in which three major heads of expenditure, namely, interest payments, administrative services and pension and miscellaneous general services, accounted for the bulk during the latest period – about 90 per cent of non-plan non-development expenditure or nearly 40 per cent of the increase in aggregate expenditure.

#### *Inter-State Differences in Fiscal Performance*

15. The picture of state finances described so far based on aggregate picture of all-states data obviously hides the vast inter-state differences in fiscal performance. The ten special category states have exhibited unusual fiscal indicators such as overall revenue surpluses and low levels of fiscal deficits because of relatively high levels of plan and non-plan grants that they have enjoyed from the central government.

16. (i) As for 15 major states, a majority – 8 out of 15 – had annual averages of revenue deficits during 1998-99 to 2002-03 (BE), ranging from 4 per cent to 5.7 per cent of SDP which are higher than the all-states average, while the other 7 states had this ratio ranging from 1.9 per cent to 3.0 per cent. Three southern states of Karnataka, Andhra Pradesh and Tamil Nadu, belonging to the middle-income groups, have managed with relatively lower revenue deficit, while Haryana and Goa amongst the high-income states have done so with moderate

revenue deficits. This is also broadly true of gross fiscal deficit (GFD) to GSDP ratio, in which the same aforesaid eight states have experienced relatively high ratios. Interestingly, the high-deficit states are spread over all the three income categories – low, middle and the higher.

- (ii) The second important revelation at the individual states level has been the sharp deterioration in revenue deficit as between the two phases of 1993-94 to 1997-98 and 1998-99 to 2002-03 (BE), with Gujarat amongst high-income states facing the sharpest 10-fold rise, while Madhya Pradesh and Haryana experiencing the lowest rise, between the phases.
- (iii) Finally, a more complex set of inter-state scenario is discernible when we compare absolute sizes of gross fiscal deficits (GFD) of states and their decomposition into sources and financing patterns, with their capital outlay figures, which are an important purpose for which borrowings are made, appearing unrelated to their GFD numbers.

17. Thus, there is no doubt that there are differences in the levels of fiscal imbalances amongst the 15 major states and there are different causes for those imbalances. But, at the same time, very many common causes dominate the fiscal performances of major states which explain the rapid deterioration in revenue and fiscal deficits of all states in recent years. These common causes of fiscal imbalances amongst 15 major states are: (i) a sudden jump in non-development expenditure including the incidence of interest on debt; (ii) sharp reductions in the growth of own non-tax revenues; and (ii) similar deceleration in the rate of growth of resource transfers from the central government. All of them face the structural issues enumerated above.

- 18. (i) The major states' overall performance in regard to mobilisation of own taxes has not been as weak as it is generally believed. Ten out of 15 states have in fact achieved an improvement in their own-tax revenue to GSDP ratios, or at least sustained them during the recent period, as



compared with the situation obtaining in the decade of the 1980s. Amongst them, Tamil Nadu shows the best performance with the highest level of own-tax to GSDP ratio during the entire decade of the 1990s. At the other end, West Bengal is the only state to experience a noticeable fall in the recent period.

- (ii) The mobilisation of non-tax revenue has been meagre amongst all states without exception.
  - (iii) The severest drain on state finances has emanated from the discouraging performances of state electricity boards (SEBs) with large commercial losses. A Planning Commission study for 1955-96 had shown that the highest negative rate of return was found in Punjab, Bihar, West Bengal, and Uttar Pradesh, while Maharashtra, Karnataka, and Orissa produced positive returns at least until 1995-96. On the other hand the latest N. J. Kurian Study Group [Planning Commission (2002)] reveals that in the case of the most important utility enterprises, it is observed that Andhra Pradesh, Gujarat, Himachal Pradesh, Karnataka, Kerala, Maharashtra, Pondicherry, Punjab, Rajasthan, Tamil Nadu and Uttar Pradesh are the states where utility enterprises have consistently showed a positive return although the returns have generally been below the benchmark rate. Delhi, Mizoram and Tripura experienced a consistently negative rate of return in case of the utility enterprises. Other states exhibited a mixed trend.
19. (i) The sudden jump in non-development expenditure during the recent period following the upward revision of pay and pensions of state government as well as local bodies' employees, has been striking. Amongst the states which effected the highest revisions in 1998-99 were Goa (113.0 per cent), followed by Haryana (106.0 per cent), Uttar Pradesh (68.6 per cent), Punjab (65.6 per cent), Gujarat (62.3 per cent) and Madhya Pradesh (51.9 per cent).

- (ii) Yet another important factor in the growth of non-development expenditures of states has been the acceleration in the growth of interest payments. Gross interest payments as percentage of revenue receipts of states have steadily increased with the average for all states rising from 17.7 per cent in 1997-98 to 23.6 per cent in 2002-03 (BE). The states facing these ratios more than the all-states average (23.6 per cent) in the latest year are: West Bengal (41.8 per cent), Uttar Pradesh (31 per cent), Punjab (24.8 per cent), Gujarat (26.7 per cent), Bihar (23.8 per cent) and Andhra Pradesh (24.8 per cent).
20. If the proportions of 58 per cent to 60 per cent of aggregate expenditures, which are all-states averages, are considered as the benchmark for developmental expenditure purposes for recent years, all the southern states of Karnataka, Andhra Pradesh, Kerala and Tamil Nadu (ranging from 63 per cent to 58 per cent) as well as Haryana (63 per cent), Gujarat (68 per cent), Madhya Pradesh (62 per cent) and Rajasthan (58 per cent), show better record in their attempt to devote higher proportions of expenditures for developmental purposes.
21. Amongst the southern states, Andhra Pradesh, Karnataka and Kerala enjoy better plan expenditure to GSDP ratios of 5 to 6 per cent too, but Tamil Nadu has a lower ratio of a little above 3 per cent.
22. It is also significant that plan expenditures of states as percentages of total developmental expenditures generally vary with their income levels, the high-income states having lower proportions of plan expenditures and the low-income ones higher proportions.

### *Fiscal Performance and Performances in Social and Economic Spheres*

- 23 (i) A logical question that crops up concerns the relationship between the fiscal performance of states and their performance in social and economic development. Abstracting from aberrations and occasional divergences, there is an amazing consistency in the varied rankings of states based on major indicators. From this it is clear that an overwhelming number of states appear common in all the three top,

middle, and bottom rankings pertaining to five different measures of economic, financial and fiscal performances.

- (ii) While there is thus link between fiscal performance and performances of states, in economic, social and financial sector spheres, the causation seems to be surprisingly generally unidirectional and seems to run from the overall economic performance to fiscal performance and also to the partaking of benefits of financial sector development and not the other way about. States enjoying high income levels and relatively high rates of income growth have generally succeeded in producing better own-tax mobilisation and in minimising fiscal imbalances. Likewise, such are the very states which have generated better deposit resources for banks and also succeeded in producing a conducive environment for absorbing relatively higher levels of bank credit as well as other institutional form of credit.

#### *Measures of Fiscal Reforms*

- 24. (i) A number of states have initiated steps to address some of the long-run problems in mobilisation of tax and non-tax revenues and reforming public enterprises. This has also been the time when sourcing higher revenues through non-tax measures has become an important policy plank for ensuring fiscal consolidation.
- (ii) Considering the enormity and wide-ranging nature of the problem, multi-layer efforts have been thus made to reform the states' fiscal positions and policies. Three substantive programmes have been in operation at the initiative of the central government. First, on the advice of the National Development Council (NDC), the centre instituted a one-time 'fiscal reform facility' for the year 1999-2000 associated with the clearance of states' ways and means advances from the RBI conditional upon structural reforms in their finances being undertaken by them. Second, the start of a monitorable medium-term fiscal reform programme (MTFRP) for five years from 2000-01 to

2004-05 based on the supplementary recommendation obtained from the Eleventh Finance Commission. Third, in order to address the growing debt burden of states and to supplement the efforts of states in the direction of evolving their medium-term fiscal reform programme, a Debt-Swap Scheme has been formulated by the Government of India.

- (iii) Besides, in recent years, states have initiated and begun to implement on their own several reform measures aimed at fiscal consolidation; these broadly cover restructuring of their revenues and revenue augmentation, restraints on expenditure increases and institutional reforms. Specifically, five states, namely, Karnataka, Kerala, Tamil Nadu, Punjab and Uttar Pradesh, have already enacted fiscal responsibility legislations to provide for statutory backing to the fiscal reform process and Maharashtra has introduced such a bill in its legislature.
- (iv) Finally, at the initiative of the central government and at the states' own initiative, concerted efforts have been made to reform the power sector which has been a sizeable and growing drain on states' finances.

25. In the same vein of fiscal reforms, the RBI has taken a number of initiatives to reform the state level fiscal processes. Amongst them, the most visible has been the measures to contain the growth of state guarantees. With resource constraints faced by state governments, capital budgets have been hurt rather drastically and hence some of the state governments have taken initiative to implement capital projects outside their budgets through off-budget borrowings which required state guarantees.

#### *Policy Implications*

- 26. (i) The package of measures that have been set out under various reform programmes suggests itself as a fairly comprehensive set of policies that the states have to pursue to put their fiscal house in order. The results of the present study throw up precisely the same set of measures that are necessary to achieve the targeted goals. In this respect, two

issues that stand out are: first, the number of states that have proposed to undertake substantive fiscal responsibility measures is very few; and second, the series of measures that have been promised so far themselves are not being implemented in their entirety.

- (ii) On the whole, it is not proper to blame the states alone for their fiscal malaise. Many of the budgetary decisions taken at the central level have impacted the state level finances. In fairness, it must be said that the states cannot resist, for example, the demands for pay and pension revisions in response to pay commission recommendations for central government employees. On both the last two occasions, the response had to be *ad hoc* as the implications for the state finances were not considered in advance. Also, states have done reasonably well in pursuing the mobilisation of their own taxes. In the recent period, states have also joined together to organise their tax systems by co-ordinating and introducing floor rates of taxes and easing out existing concessions and tax holidays. It is the transfer of central taxes wherein there has occurred deceleration in growth. Even so, there is still scope for rationalising their tax rates, modernising the taxation system and widening their tax base. On the VAT, in view of the apprehensions entertained by the states, the central government has agreed to compensate 100 per cent of the loss in the first-year, 75 per cent of the loss in the second year, and 50 per cent in the third year. The central government has also proposed a constitutional amendment to enable the levy of tax on services with sufficient powers for both the central and state governments to collect the proceeds. These should go a long way in helping the states to minimise some of the structural problems in their finances and widen their tax base.
- (iii) A crying need at the states level today is administrative reform. Repetitive reports of the Comptroller and Auditor General of India and other documents suggest that there is excessive staff and consequential inefficiency and corrupt practices which result in inoptimal

performances at various levels of state government administration. Above all, these are reflected in inordinate delays in clearance of investment proposals of domestic entrepreneurs and those of foreign direct investment. Despite many government initiatives to bring about better industrial dispersals regionally, the existing manufacturing base and more importantly, the new IEMs and FDI are acutely concentrated in a few states. Likewise, banks and financial institutions are reluctant to expand their lending activities in vast areas of central India and eastern and north-eastern regions. The administrative reforms will thus have not only healthy effects on finances of state governments but also on the general performances of state economies.

- (iv) Apart from administrative reforms, an important reform which the states have to undertake relates to their pension arrangements. Some states have proposed introduction of contributory pension schemes for their newly recruited staff. This is a necessary programme for all states to emulate.
- (v) On the revenue front, apart from the implementation of Value Added Taxes (VAT), tightening of the tax administration, modernisation, normal of loopholes and expanding the tax base by facilitating the inclusion of services in the states' tax net, are some of the obvious measures that stand out as crucial for improving state finances.

## Notes

<sup>1</sup> Parthasarathi Shome wrote a paper which also did not address the question of state finances. Shome, Parthasarathi (1996): “Fiscal Policy in the 1990s – Needed Reforms and Ramifications for the Financial Sector”, Sir Purshotamdas Memorial Lecture, 1996 (The Indian Institute of Bankers, Mumbai)

<sup>2</sup> These have been summed up in Amaresh Bagchi (2003).

<sup>3</sup> Three new states of Chattisgarh (effective November 1, 2000), Uttaranchal (November 9, 2000), and Jarkhand (November 15, 2000) have been created in 2001-02. Data for these three new states have been covered for a brief period of 2001-02 and 2002-03.

<sup>4</sup> Subsequent to the completion of this study, the Reserve Bank of India has just realised its next 2004 study on *State Finances for 2003-04* (RBI April 2004).

<sup>5</sup> For a description of these schemes, see Eleventh Finance Commission Report (2000), p.32.

<sup>6</sup> Government of India’s budget documents regularly give these descriptions. For example, see the latest budget papers, GoI February 2003a, but GoI February 2001 presents a more detailed description.

<sup>7</sup> To this extent, a recent description of by Godbole in an otherwise excellent article on Maharashtra’s finances of plan expenditure as new capital expenditure requires modification (Godbole 2001). Plan expenditures cover a substantial amount of ‘social service’ expenditures under revenue account

<sup>8</sup> The dichotomy between plan and non-plan expenditures has been discussed at great length in the *Report of the Eleventh Finance Commission* (pp.33 and 119). Quoting a Union Finance Minister’s observations, the Report argues that with excessive focus on plan expenditure, there has occurred a corresponding neglect of maintenance of past projects which is classified as non-plan. Thus, in the 1998-99 budget speech, a task force was proposed to examine the question of eliminating “the plan and non-plan distinction in the budget and to make recommendations for a functionally viable and more focused presentation of government expenditure in the budget” (*ibid*, p.33). The Eleventh Finance Commission (2000) has commended this proposal.

<sup>9</sup> The Budget Estimates of 2002-03 are found to be less reliable for trend analysis because there has occurred considerable shortfall in projected revenue receipts. This has happened in every component of the states’ revenue receipts, as shown below:

	<u>2002-03 (RE)</u>	<u>2002-03 (BE)</u>
Total Revenue Receipts	293,873 (11.9)	306, 844 (12.0)
(a) Tax Revenue	202,518 (8.2)	215,049 (8.4)
States’ Taxes	149,358 (6.0)	152,590 (6.0)
Sharable Taxes	53,160 (2.0)	62,459 (2.4)
(b) States’ Own Non-Taxes	35, 954 (1.5)	37,787 (1.5)

(Figures in brackets are per cent of GDP)

Source: RBI 2003c, p.770

<sup>10</sup> The broad thrust of his contentions could be discerned from Prof. Gadgil’s writings.

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Appendix Table 1: Major Deficit Indicators of State Government Finances

(Rs. crores)

Year	Gross Fiscal Deficit	Gross Primary Deficit	Net Fiscal Deficit	Revenue Deficit	Net Primary Deficit	Conventional or Overall Deficit	Monetised Deficit	Decomposition of Gross			Financing of Gross Fiscal Deficit				Outstanding Liabilities of State Governments as on March 31						Market Borrowings of		
								Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre	Market Borrowings (Net)	Special Securities Issued to NSSF\$	Others#	Total	Loans and Advances from the Centre	Market Loans	Ways & Means Advances from RBI	Provident Fund & others @	Loans from Banks & other Institutions	Gross	Net	Repayment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1980-81	3713	2488	..	-1486	-2711	897	487	-1486	3201	1998	1567	198		1948	23959	16980	2988	482	2595	914	333	206	127
	(2.6)	(1.7)	..	(-1.0)	(-1.9)	(0.6)	(0.3)	(-1.0)	(2.2)	(1.4)	(1.1)	(0.1)		(1.4)	(16.7)	(11.8)	(2.1)	(0.3)	(1.8)	(0.6)	(0.2)	(0.1)	(0.1)
1981-82	4062	2623	..	-1379	-2819	1020	789	-1379	3588	1853	2000	339		1723	28820	19088	3328	1313	3064	1051	507	336	171
	(2.4)	(1.6)	..	(-0.8)	(-1.7)	(0.6)	(0.5)	(-0.8)	(2.1)	(1.1)	(1.2)	(0.2)		(1.0)	(17.1)	(11.3)	(2.0)	(0.8)	(1.8)	(0.6)	(0.3)	(0.2)	(0.1)
1982-83	4986	3281	..	-888	-2593	820	-984	-888	3719	2155	2735	393		1858	32726	23585	3735	411	3789	1205	556	399	157
	(2.6)	(1.7)	..	(-0.5)	(-1.4)	(0.4)	(-0.5)	(-0.5)	(2.0)	(1.1)	(1.5)	(0.2)		(1.0)	(17.4)	(12.5)	(2.0)	(0.2)	(2.0)	(0.6)	(0.3)	(0.2)	(0.1)
1983-84	6359	4396	..	-210	-2173	561	38	-210	4277	2292	3031	563		2765	38089	26998	4323	812	4598	1357	763	588	175
	(2.9)	(2.0)	..	(-0.1)	(-1.0)	(0.3)	(0.0)	(-0.1)	(1.9)	(1.0)	(1.4)	(0.3)		(1.3)	(17.4)	(12.3)	(2.0)	(0.4)	(2.1)	(0.6)	(0.3)	(0.3)	(0.1)
1984-85	8199	5733	..	923	-1543	1438	1486	923	4910	2365	3580	693		3926	44644	30606	5098	1640	5560	1539	1301	772	529
	(3.3)	(2.3)	..	(0.4)	(-0.6)	(0.6)	(0.6)	(0.4)	(2.0)	(1.0)	(1.5)	(0.3)		(1.6)	(18.2)	(12.5)	(2.1)	(0.7)	(2.3)	(0.6)	(0.5)	(0.3)	(0.2)
1985-86	7521	4581	..	-654	-3594	-1688	-1862	-654	5453	2722	5757	1010		754	53660	38786	6104	286	6866	1618	1414	973	441
	(2.7)	(1.6)	..	(-0.2)	(-1.3)	(-0.6)	(-0.7)	(-0.2)	(2.0)	(1.0)	(2.1)	(0.4)		(0.3)	(19.3)	(14.0)	(2.2)	(0.1)	(2.5)	(0.6)	(0.5)	(0.4)	(0.2)
1986-87	9269	5168	..	-170	-4271	667	516	-170	6277	3162	4786	1147		3336	60722	43702	7271	214	7991	1544	1446	1163	283
	(3.0)	(1.7)	..	(-0.1)	(-1.4)	(0.2)	(0.2)	(-0.1)	(2.0)	(1.0)	(1.5)	(0.4)		(1.1)	(19.5)	(14.0)	(2.3)	(0.1)	(2.6)	(0.5)	(0.5)	(0.4)	(0.1)
1987-88	11219	6321	..	1088	-3810	66	-157	1088	6655	3477	5832	1523		3864	69971	49534	8793	129	9593	1922	1789	1505	284
	(3.2)	(1.8)	..	(0.3)	(-1.1)		(-0.0)	(0.3)	(1.9)	(1.0)	(1.6)	(0.4)		(1.1)	(19.7)	(14.0)	(2.5)		(2.7)	(0.5)	(0.5)	(0.4)	(0.1)
1988-89	11672	5737	..	1807	-4128	-380	425	1807	7077	2788	5818	1973		3881	81020	56222	10765	325	11587	2121	2285	2002	283
	(2.8)	(1.4)	..	(0.4)	(-1.0)	(-0.1)	(0.1)	(0.4)	(1.7)	(0.7)	(1.4)	(0.5)		(0.9)	(19.2)	(13.3)	(2.6)	(0.1)	(2.7)	(0.5)	(0.5)	(0.5)	(0.1)
1989-90	15433	8247	..	3682	-3504	161	255	3682	7963	3788	7917	2298		5218	94224	64139	13063	589	13889	2544	2555	2249	306
	(3.2)	(1.7)	..	(0.8)	(-0.7)		(0.1)	(0.8)	(1.6)	(0.8)	(1.6)	(0.5)		(1.1)	(19.4)	(13.2)	(2.7)	(0.1)	(2.9)	(0.5)	(0.5)	(0.5)	(0.1)
1990-91	18787	10132	14532	5309	8281	-72	420	5309	9223	4255	9978	2556		6253	110289	74117	15618	679	16969	2906	2569	2569	0
	(3.3)	(1.8)	(2.56)	(0.9)	(1.5)		(0.1)	(0.9)	(1.6)	(0.7)	(1.8)	(0.4)		(1.1)	(19.4)	(13.0)	(2.7)	(0.1)	(3.0)	(0.5)	(0.5)	(0.5)	(0.0)
1991-92	18900	7956	15746	5651	10122	156	-340	5651	10096	3153	9373	3305		6222	126338	83491	18923	891	19876	3157	3364	3364	0
	(2.9)	(1.2)	(2.41)	(0.9)	(1.5)		(-0.1)	(0.9)	(1.5)	(0.5)	(1.4)	(0.5)		(1.0)	(19.3)	(12.8)	(2.9)	(0.1)	(3.0)	(0.5)	(0.5)	(0.5)	(0.0)
1992-93	20891	7681	15769	5114	6497	-1829	176	5114	10655	5123	8921	3500		8471	142178	92412	22426	708	23476	3156	3805	3471	334
	(2.8)	(1.0)	(2.11)	(0.7)	(0.9)	(-0.2)		(0.7)	(1.4)	(0.7)	(1.2)	(0.5)		(1.1)	(19.0)	(12.3)	(3.0)	(0.1)	(3.1)	(0.4)	(0.5)	(0.5)	(0.0)
1993-94	20596	4795	16263	3813	5188	462	591	3813	12450	4333	9533	3620		7443	160077	101945	26058	746	27820	3507	4145	3638	507
	(2.4)	(0.6)	(1.89)	(0.4)	(0.6)	(0.1)	(0.1)	(0.4)	(1.4)	(0.5)	(1.1)	(0.4)		(0.9)	(18.6)	(11.9)	(3.0)	(0.1)	(3.2)	(0.4)	(0.5)	(0.4)	(0.1)
1994-95	27697	8284	23507	6156	9458	-4468	48	6156	17351	4190	14760	4075		8862	184527	116705	30133	-1228	32597	6321	5123	5123	0
	(2.7)	(0.8)	(2.32)	(0.6)	(0.9)	(-0.4)		(0.6)	(1.7)	(0.4)	(1.5)	(0.4)		(0.9)	(18.2)	(11.5)	(3.0)	(-0.1)	(3.2)	(0.6)	(0.5)	(0.5)	(0.0)
1995-96	31426	9494	26695	8201	10555	-2849	16	8201	18495	4731	14801	5888		10737	212225	131505	36021	-24	37499	7225	6274	5931	343
	(2.6)	(0.8)	(2.25)	(0.7)	(0.9)	(-0.2)		(0.7)	(1.6)	(0.4)	(1.2)	(0.5)		(0.9)	(17.9)	(11.1)	(3.0)		(3.2)	(0.6)	(0.5)	(0.5)	(0.0)

Appendix Table 1: Major Deficit Indicators of State Government Finances

(Rs. crores)

Year	Gross Fiscal Deficit	Gross Primary Deficit	Net Fiscal Deficit	Revenue Deficit	Net Primary Deficit	Conventional or Overall Deficit	Monetised Deficit	Decomposition of Gross			Financing of Gross Fiscal Deficit				Outstanding Liabilities of State Governments as on March 31						Market Borrowings of		
								Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre	Market Borrowings (Net)	Special Securities Issued to NSSF	Others#	Total	Loans and Advances from the Centre	Market Loans	Ways & Means Advances from RBI	Provident Fund & others @	Loans from Banks & other Institutions	Gross	Net	Repayment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1996-97	37251 (2.7)	11675 (0.9)	33460 (2.45)	16114 (1.2)	16055 (1.2)	7041 (0.5)	898 (0.1)	16114 (1.2)	17540 (1.3)	3791 (0.3)	17547 (1.3)	6515 (0.5)		13189 (1.0)	243525 (17.8)	149053 (10.9)	42536 (3.1)	638	42874 (3.1)	8425 (0.6)	6536 (0.5)	6536 (0.5)	0 (0.0)
1997-98	44200 (2.9)	14087 (0.9)	39135 (2.57)	16333 (1.1)	16932 (1.1)	-2103 (-0.1)	-1936 (-0.1)	16333 (1.1)	22802 (1.5)	5065 (0.3)	23676 (1.6)	7280 (0.5)		13244 (0.9)	281207 (18.5)	172729 (11.3)	49816 (3.3)	-1288 (-0.1)	49103 (3.2)	10847 (0.7)	7749 (0.5)	7193 (0.5)	556 (0.0)
1998-99	74254 (4.3)	38381 (2.2)	66209 (3.80)	43642 (2.5)	37813 (2.2)	3520 (0.2)	5579 (0.3)	43642 (2.5)	23072 (1.3)	8045 (0.5)	31057 (1.8)	10467 (0.6)		32730 (1.9)	341978 (19.6)	203786 (11.7)	60283 (3.5)	2940 (0.2)	61072 (3.5)	13893 (0.8)	12114 (0.7)	10700 (0.6)	1414 (0.1)
1999-2000	91480 (4.7)	46309 (2.4)	79309 (4.1)	53797 (2.8)	43430 (2.2)	3113 (0.2)	1312 (0.1)	53797 (2.8)	25512 (1.3)	12171 (0.6)	12408* (0.6)	12664 (0.7)	26416 (1.4)	39993 (2.1)	420132 (21.7)	216194 (11.2)	72947 (3.8)	5493 (0.3)	78949 (4.1)	20132 (1.0)	13706 (0.7)	12405 (0.6)	1301 (0.1)
2000-01	89532 (4.3)	37830 (1.8)	84698 (4.0)	53569 (2.5)	44434 (2.1)	-2346 (-0.1)	-1092 (-0.1)	53569 (2.5)	31130 (1.5)	4834 (0.2)	8396* (0.4)	12519 (0.6)	32606 (1.5)	36011 (1.7)	498092 (23.7)	224590 (10.7)	85466 (4.1)	4724 (0.2)	92056 (4.4)	32235 (1.5)	13300 (0.6)	12880 (0.6)	420 (0.0)
2001-02RE	106595 (4.7)	42092 (1.8)	98873 (4.3)	60540 (2.7)	43575 (1.9)	7138 (0.3)	3452 (0.2)	60540 (2.7)	38334 (1.7)	7721 (0.3)	14801* (0.6)	16074 (0.7)	35971 (1.6)	39749 (1.7)	589218 (25.8)	239396 (10.5)	101540 (4.4)	3770 (0.2)	103879 (4.5)	45643 (2.0)	18707 (0.8)	17261 (0.8)	1446 (0.1)
2001-02	95994 (neg)	33488 (neg)	91457 (neg)	59188 (neg)	38156.2 (neg)	3426 (neg)	3451 (0.2)	59188 (neg)	32268 (neg)	4536 (neg)	10974 (neg)	17249 (neg)	35648 (neg)	32122 (neg)	586687 (25.6)	235564 (10.3)	102715 (4.5)	7584 (0.3)	102242 (4.5)	43916 (1.9)	18707 (0.8)	17261 (0.8)	1446 (0.1)
2002-03 BE	102700 (4.2)	30414 (1.2)	91759 (3.7)	48079 (2.0)	28836.4 (1.2)	5031 (0.2)	..	48223 (2.0)	43684 (1.8)	10940 (0.4)	18736* (neg)	11845 (0.5)	39601 (1.6)	32667 (1.3)	683168 (27.9)	258131 (10.5)	113384 (4.6)	3720 (0.2)	115428 (4.7)	57915 (2.4)	17276 (0.7)	15487 (0.6)	1789 (0.1)
2002-03RE	116636 (4.8)	42445 (1.7)	102805 (4.2)	61240 (2.5)	##### (1.5)	5190 (0.2)	-3100 (-0.1)	61239 (2.5)	41565 (1.7)	13830 (0.6)	8133 (neg)	24231 (1.0)	49068 (2.0)	35202 (1.4)	688421 (28.1)	243698 (9.9)	127247 (5.2)	4809 (0.2)	112938 (4.6)	55998 (2.3)	30853 (1.3)	29064 (1.2)	1789 (0.1)
2003-04BE	116175 (4.3)	33251 (1.2)	104043 (3.8)	48326 (1.8)	30419 (1.1)	7135 (0.3)	293 (neg)	48326 (1.8)	55717 (2.0)	12132 (0.4)	7794 (neg)	16879 (0.6)	50195 (1.8)	41305 (1.5)	791400 (29.0)	251492 (9.2)	144894 (5.3)	5399 (0.2)	123720 (4.5)	71967 (2.6)	50805 (neg)	46659 (neg)	4145 (0.2)

(..) not available

(neg) negligible

# Include loans from Financial Institutions, Provident Funds, Reserve Funds, Deposits and Advances, etc.

@ Provident fund includes state provident funds, insurance and pension funds. Excluding states' share in small savings

\$ Effective from April 1, 1999, a National Small Savings Fund (NSSF) was established as part of the Public Account of India. Since then all small savings collections (including public provident fund) are credited to this fund; likewise, all withdrawals are debited to it. Accommodations in the NSSF are invested in special government securities. Between April 1999 and March 2002, 75 per cent of the net collections and 100 per cent thereafter are being concerned state governments/Union territories with legislature as investment in special securities.

[Blank or '0' means either zero or not available or not relevant]

- Notes:
- (1) Figures in brackets are percentages to GDP at current market prices.
  - (2) Sum of components do not add up to total GFD due to inclusion of disinvestment proceeds of PSUs to the extent of Rs.193.2 crore in 1996-97 and Rs. 504.9 crore in 1998-99 for Orissa and Rs. 400 crore in 2000-01(B.E.) for Gujarat.
  - (3) While cols. 21 to 23 are from RBI records, col. 13 is from budget documents; they differ, though fractionally.
  - (4) Negative sign in revenue deficit (column 5) indicates surplus.
  - (5) Revenue deficit denotes the difference between revenue receipts and revenue expenditure. Gross fiscal deficit is the excess of total expenditure including loans, net of recoveries over revenue receipts (including exter and non-debt capital receipts. Net fiscal deficit is the difference between gross fiscal deficit and net lending. Gross primary deficit is the difference between gross fiscal deficit and interest payments. Net primary deficit denotes net fiscal deficit minus net interest payments.

**Appendix Table 2: Consolidated Budgetary Position of State Governments at a Glance**

(Rs.crore)

Year	Revenue Account			Capital Account@			Aggregate			Financing of Overall Surplus(+)/Deficit()			Revenue Deficit as per cent of Aggregate Disbursements	GFD as Percentage of Aggregate Disbursements
	Receipts	Expenditure	Surplus(+)/Deficit(-)	Receipts	Disbursements	Surplus(+)/Deficit(-)	Receipts	Disbursements	Surplus(+)/Deficit(-)	Increase(+)/Decrease(-) in Cash Balances(net)	Additions to(+)/Withdrawals(-) from Cash Balance Investment Account	Repayment(+)/Increase(-) in WMA and Overdraft from RBI		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1980-81	16294	14808	1486	5473	7856	-2383	21767	22664	-897	-317	-271	-310	-6.6	16.4
1981-82	18455	17075	1380	5695	8095	-2400	24150	25170	-1020	-45	-280	-695	-5.5	16.1
1982-83	21125	20238	887	6796	8504	-1708	27921	28742	-821	-1887	244	823	-3.1	17.3
1983-84	24014	23803	211	8966	9737	-771	32980	33540	-560	-112	-211	-237	-0.6	19.0
1984-85	27425	28349	-924	10993	11508	-515	38418	39857	-1439	-738	54	-754	2.3	20.6
1985-86	33424	32770	654	13131	12097	1034	46555	44867	1688	-454	989	1154	-1.5	16.8
1986-87	38226	38057	169	12892	13729	-837	51118	51786	-668	-475	-301	110	-0.3	17.9
1987-88	44000	45088	-1088	15806	14783	1023	59806	59871	-65	-262	112	85	1.8	18.7
1988-89	50421	52228	-1807	17037	14850	2187	67458	67078	380	-280	855	-196	2.7	17.4
1989-90	56535	60217	-3682	20086	16565	3521	76621	76782	-161	43	60	-264	4.8	20.1
1990-91	66467	71776	-5309	24693	19312	5381	91160	91088	72	-266	265	72	5.8	20.6
1991-92	80535	86186	-5651	27238	21743	5495	107773	107929	-156	-629	685	-212	5.2	17.5
1992-93	91090	96205	-5115	30073	23129	6944	121163	119334	1829	-602	2248	183	4.3	17.5
1993-94	105564	109376	-3812	28623	25272	3351	134187	134648	-461	-561	137	-38	2.8	15.3
1994-95	122284	128440	-6156	43738	33114	10624	166022	161554	4468	-1173	3667	1974	3.8	17.1
1995-96	136803	145004	-8201	43630	32580	11050	180433	177584	2849	465	3589	-1204	4.6	17.7
1996-97	152836	168950	-16114	42891	33819	9072	195727	202769	-7042	-6794	415	-663	7.9	18.4
1997-98	170301	186634	-16333	59937	41501	18436	230238	228135	2103	561	-385	1926	7.2	19.4
1998-99	176448	220090	-43642	86394	46271	40123	262841	266361	-3520	33690	-32982	-4228	16.4	27.9
1999-00	207201	260998	-53797	103575	52891	50684	310776	313889	-3113	625	-1268	-2470	17.1	29.1
2000-01	237953	291522	-53569	111591	55677	55914	349544	347198	2346	849	727	769	15.4	25.8
2001-02F	270901	331440	-60539	123532	70131	53401	394433	401571	-7138	-7330	-763	954	15.1	26.5
2001-02	255675	314863	-59188	118210	62448	55762	373885	377311	-3426	637	-1203	-2860	15.7	25.4
2002-03E	307076	355155	-48079	118811	75763	43048	425888	430919	-5031	-5038	-43	50	11.2	23.9
2002-03F	294008	355248	-61239	143443	87393	56049	437451	442641	-5189	-7474	-491	2776	13.9	26.4
2003-04E	334290	382616	-48326	146935	105743	41191	481225	488360	-7134	-6881	338	-591	9.9	23.8

@ Excluding (i) Ways and means advances (WMA) from the RBI and (ii) purchases/sales of securities from cash balance investment account; these serve as financing items for overall deficit (see cols. 12 and 13).

Notes: (1) In column 14 negative sign represents surplus.

(2) Overall surplus or deficit shown in col. 10 represents conventional deficit, that is, the difference between aggregate disbursements and aggregate receipts without any adjustments except for entries relating to temporary financing items mentioned above

(3) The above aggregate disbursements and aggregate receipts are adjusted somewhat for deriving the figures of gross fiscal deficit (GFD).

Thus, GFD is the difference between aggregate disbursements net of debt repayments and recovery of loans and total receipts consisting of revenue receipts and non-debt capital receipts (i.e., in practice, only disinvestment proceeds).

(4) Data for capital receipts prior to 1991-92 have been adjusted for remittances (net). Therefore the figures for capital receipts provided in table 2 may not match with the corresponding figure

Source: With a view to maintaining consistency in the series, this table is prepared from RBI's *Handbook of Statistics on Indian Economy, 2002-03* and earlier issues.

While the state budget articles include net remittances in both receipts and disbursements on capital account, the *Handbook* series does not do so. Hence, the latter series are preferred. However, the deficit figures remain unchanged across sources. (see RBI's annual study on *State Finances 2003-04*, p.S2)

Appendix Table 3: Revenue Receipts of States

(Rs.crore)

Year	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92	1990-91	1989-90
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total Revenue (I+II)	306943	270901	237953	207201	176448	170301	152836	136803	122284	105564	91090	80535	66467	56535
	(12.4)	(11.9)	(11.3)	(10.7)	(10.1)	(11.2)	(11.2)	(11.5)	(12.1)	(12.3)	(12.2)	(12.3)	(11.7)	(11.6)
I Tax Revenue (A+B)	215049	188483	168715	146703	128417	121641	106139	92913	80619	68819	60448	52604	44586	39093
	(8.7)	(8.3)	(8.0)	(7.6)	(7.4)	(8.0)	(7.8)	(7.8)	(8.0)	(8.0)	(8.1)	(8.1)	(7.8)	(8.0)
A. Revenue from States' Taxes(i to iii)	152595	133079	117981	102582	88995	81229	71102	63865	55735	46424	39868	35756	30345	25995
	(6.2)	(5.8)	(5.6)	(5.3)	(5.1)	(5.3)	(5.2)	(5.4)	(5.5)	(5.4)	(5.3)	(5.5)	(5.3)	(5.3)
(i) Taxes on Income (a+b)	2755	2267	1971	1770	1421	1086	1011	835	717	650	602	645	634	453
(a) Agricultural Income Tax	154	129	107	151	241	182	103	154	98	107	111	202	198	93
(b) Tax on Professions, Trades etc	2601	2137	1864	1619	1180	904	907	681	619	543	491	443	436	360
(ii) Taxes on Property and Capital Transactions (a to c)	15971	13908	11187	9703	8529	8314	7420	7275	6288	4323	3626	3314	2742	2554
(a) Stamps and Registration Fees	13259	11628	9675	8559	7432	7143	6267	5898	5091	3555	2978	2654	2112	1845
(b) Land Revenue	2626	2200	1415	1069	1031	1091	1074	1326	1141	732	617	636	607	690
(c) Urban Immovable Property Tax	86	81	97	76	66	80	79	52	56	36	31	24	22	19
(iii) Taxes on Commodities and Services (a to g)	133869	116904	104824	91109	79045	71830	62672	55755	48729	41451	35640	31798	26970	22989
	(5.4)	(5.1)	(5.0)	(4.7)	(4.5)	(4.7)	(4.6)	(4.7)	(4.8)	(4.8)	(4.8)	(4.9)	(4.7)	(4.7)
(a) Sales Tax *	93066	79805	73364	62301	53116	48842	43927	35477	33154	27638	23349	21064	17667	15060
(b) State Excise Duties	20220	17919	16036	15032	13387	11271	8805	8517	7747	7106	6265	5439	4795	3864
(c) Taxes on Vehicles	8559	7384	6666	6153	5024	4854	4117	3726	3081	2583	2194	1837	1566	1415
(d) Taxes on Passengers and Goods	3626	4088	2075	2099	1979	2004	1663	1508	1483	1480	1278	1136	1062	905
(e) Electricity Duties	5501	5678	4431	3667	3773	3194	2718	2377	2242	1726	1748	1596	1185	1084
(f) Entertainment Tax	935	784	1147	828	660	665	606	440	447	522	464	349	412	428
(g) Other Taxes and Duties	1963	1246	1106	1029	1107	1001	835	3711	575	397	342	377	282	233
B. Share in Central Taxes (i to iii)	62454	55404	50734	44121	39421	40411	35038	29048	24885	22395	20580	16848	14242	13097
	(2.5)	(2.4)	(2.4)	(2.3)	(2.3)	(2.7)	(2.6)	(2.4)	(2.5)	(2.6)	(2.7)	(2.6)	(2.5)	(2.7)
(i) Income Tax				18219	15333	18171	13489	11204	8565	7828	6182	4985	3989	3938
(ii) Estate Duty					2	-	-	-	-	-	-	-	-	-
(iii) Union Excise Duties				25902	24086	22240	21549	17843	16320	14567	14398	11863	10253	9159
II Non-tax Revenue (C+D)	91894	82418	69238	60498	48031	48660	46697	43891	41665	36745	30643	27932	21881	17442
C. Grants from the Centre	54102	50681	37784	30624	23863	24223	23155	20996	20004	21176	17759	15226	12643	8505
	(2.2)	(2.2)	(1.8)	(1.6)	(1.4)	(1.6)	(1.7)	(1.8)	(2.0)	(2.5)	(2.4)	(2.3)	(2.2)	(1.7)
D. States' Own Non-tax Revenue (i to vi)	37792	31737	31455	29875	24168	24438	23543	22895	21660	15569	12884	12706	9237	8937
	(1.5)	(1.4)	(1.5)	(1.5)	(1.4)	(1.6)	(1.7)	(1.9)	(2.1)	(1.8)	(1.7)	(1.9)	(1.6)	(1.8)
(i) Interest Receipts	9363	9205	11438	9294	7478	7910	8171	5793	5365	4726	3938	5320	2404	2634
(ii) Dividend and Profits	207	187	154	250	106	94	165	103	74	62	105	45	34	26
(iii) General Services	11356	7256	6088	5999	5417	6420	5329	7718	7222	2947	1845	1728	1913	1140
of which: State Lotteries	7584	3897	2700	1360	1188	3258	3639	3737	4761	1948	-	-	-	-
(iv) Social Services	2799	2548	2311	2226	1772	1686	1200	1095	965	912	848	775	586	676
(v) Economic Services	14067	12541	11463	12106	9390	8328	8677	8186	8035	6921	6148	4839	4301	4459
(vi) Fiscal Services	0.1	0.1	0.8	0.3	4.4	0.8	0.9	0.2	0.2	0.6	0.8	0.2	-	1.4

\* Sales tax comprises general sales tax, sales tax on motor spirit, purchase tax on sugarcane etc., and central sales tax.

[Blank or '-' means either zero or not available or not relevant]

Note: Figures within brackets are percentages of GDP at current market prices.



Year	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total Revenue (I+II)	50421	44000	38226	33424	27426	24014	21126	18455	16293
	(12.0)	(12.4)	(12.3)	(12.0)	(11.2)	(10.9)	(11.2)	(10.9)	(11.3)
I Tax Revenue (A+B)	33137	28982	25096	21811	18114	15761	14119	12494	10405
	(7.9)	(8.2)	(8.1)	(7.8)	(7.4)	(7.2)	(7.5)	(7.4)	(7.2)
A. Revenue from States' Taxes(i to iii)	22401	19322	16712	14551	12260	10753	9486	8234	6616
	(5.3)	(5.5)	(5.4)	(5.2)	(5.0)	(4.9)	(5.0)	(4.9)	(4.6)
(i) Taxes on Income (a+b)	312	270	270	272	204	145	121	113	108
(a) Agricultural Income Tax	64	63	104	127	84	44	30	38	46
(b) Tax on Professions, Trades etc	247	208	167	145	119	101	90	76	62
(ii) Taxes on Property and Capital Transactions (a to c)	2101	1715	1406	1212	993	876	786	725	576
(a) Stamps and Registration Fees	1487	1254	1016	853	703	632	590	515	425.2
(b) Land Revenue	594	448	382	353	282	236	189	205	145
(c) Urban Immovable Property Tax	21	13	8	7	9	8	7	6	6
(iii) Taxes on Commodities and Services (a to g)	19988	17337	15035	13067	11063	9732	8579	7396	5931
	(4.7)	(4.9)	(4.8)	(4.7)	(4.5)	(4.4)	(4.6)	(4.4)	(4.1)
(a) Sales Tax *	13122	11185	9640	8429	7060	6261	5496	4893	3888
(b) State Excise Duties	3081	2867	2421	2052	1839	1569	1343	1115	824
(c) Taxes on Vehicles	1290	1175	998	826	700	623	531	454	415
(d) Taxes on Passengers and Goods	869	715	602	552	493	460	452	313	272
(e) Electricity Duties	999	808.2	789	633	455	367	325	250	228
(f) Entertainment Tax	423	398	427	308	412	379	299	304	255
(g) Other Taxes and Duties	205	188	158	267	104	72	133	67	49
B.Share in Central Taxes (i to iii)	10736	9660	8384	7260	5855	5008	4633	4260	3789
	(2.5)	(2.7)	(2.7)	(2.6)	(2.4)	(2.3)	(2.5)	(2.5)	(2.6)
(i) Income Tax	2776	2520	2169	1764	1267	1170	1132	1022	1003
(ii) Estate Duty	0.6	6.5	9.4	18.9	18	15	16	17	12
(iii) Union Excise Duties	7960	7133	6205	5478	4570	3823	3485	3220	2774
II Non-tax Revenue (C+D)	17284	15019	13131	11613	9311	8253	7007	5961	5888
C. Grants from the Centre	9660	8275	6985	6323	4762	4093	3382	2726	2623
	(2.3)	(2.3)	(2.2)	(2.3)	(1.9)	(1.9)	(1.8)	(1.6)	(1.8)
D. States' Own Non-tax Revenue (i to vi)	7624	6744	6146	5291	4550	4160	3625	3234	3266
	(1.8)	(1.9)	(2.0)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(2.3)
(i) Interest Receipts	2387	1947	1688	1365	1267	1171	992	817	824
(ii) Dividend and Profits	49	28	23	21	20	25	21	22	18
(iii) General Services	951	754	704	681	565	453	412	438	838
of which: State Lotteries									
(iv) Social Services	573	504	475	449	354	383	391	307	267
(v) Economic Services	3664	3512	3255	2775	2344	2127	1808	1650	1320
(vi) Fiscal Services	-						0.1		

\* Sales tax comprises general sales tax, sales tax on m  
[Blank or '-' means either zero or not available or not rele  
Note: Figures within brackets are percentages of GDP

Appendix Table 4: Revenue Expenditure of States

(Rs. crore)

Year	2002-03	2001-02	2000-01	1999-	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-
	BE	RE	Account	Accounts	Account	Account	Account	Account	Account	Account	Account	Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total Revenue Expenditure (I+II+III+IV)	355166	331440	291522	260998	220090	186634	168950	145004	128440	109376	96205	86187
	(14.4)	(14.5)	(13.9)	(13.5)	(12.6)	(12.3)	(12.3)	(12.2)	(12.7)	(12.7)	(12.9)	(13.2)
I Developmental Expenditure (A+B)	191071	186087	168514	151315	131858	113785	106154	89276	78638	70838	63465	58505
	(7.7)	(8.2)	(8.0)	(7.8)	(7.6)	(7.5)	(7.8)	(7.5)	(7.8)	(8.2)	(8.5)	(9.0)
A.Social Services (1 to 11)	[53.8]	[56.1]	[57.8]	[58.0]	[59.9]	[61.0]	[62.8]	[61.6]	[61.2]	[64.8]	[66.0]	[67.9]
	120664	117356	104505	96138	82021	68312	60327	53607	44902	38961	34565	31093
	(4.9)	(5.1)	(5.0)	(5.0)	(4.7)	(4.5)	(4.4)	(4.5)	(4.4)	(4.5)	(4.6)	(4.8)
(1) Education, Sports, Arts and	66513	64421	59826	55930	45649	37160	33064	28911	24977	21594	19261	17077
(2) Medical and Public Health and	18038	17375	15406	14298	12684	10713	9430	8479	7429	6669	5662	5054
(3) Water Supply and Sanitation	6150	6411	5463	5408	5278	4574	3668	3141	2980	2424	2095	1845
(4) Housing	1770	1608	1305	1032	1145	926	851	701	569	470	445	398
(5) Urban Development	5091	4400	3078	3052	2515	2013	1649	1310	996	842	727	764
(6) Welfare of Scheduled Caste etc	7548	7241	6111	5519	5180	4496	3896	3395	2988	2571	2301	2071
(7) Labour and Labour Welfare	1462	1332	1231	1230	1077	1031	816	743	674	589	550	489
(8) Social Security and Welfare	6500	5836	4976	4137	3637	3080	2697	2425	2147	1865	1663	1477
(9) Nutrition	2586	2309	2511	2264	2138	1878	1874	2158	858	674	633	611
(10) Relief on account of Natural Calamities	4244	5646	3879	2612	2106	1977	1964	1928	901	948	972	1076
(11) Others*	762	777	721	656	614	464	418	417	383	315	256	230
B.Economic Services (1 to 9)/ (1 to 10)	70408	68730	64009	55177	49837	45474	45827	35669	33736	31878	28899	27413
	(2.9)	(3.0)	(3.0)	(2.8)	(2.9)	(3.0)	(3.3)	(3.0)	(3.3)	(3.7)	(3.9)	(4.2)
(1) Agriculture and Allied Activities	18376	17272	15488	15846	13415	11669	10831	9932	9065	8893	8434	6981
(2) Rural Development	12479	10921	10018	10509	10464	8371	7528	6570	6779	7277	6362	5287
(3) Special Area Programmes	641	680	969	917	980	785	697	576	496	488	396	411
(4) Irrigation and Flood Control	10590	9911	11681	10418	9894	8651	7979	7147	6444	5428	4868	4140
(5) Energy	14151	16228	13461	6793	5620	6162	9553	3183	2989	3168	2615	5030
(6) Industry and Minerals	3065	2940	2376	2142	2176	1989	2156	1960	1685	1418	1356	1271
(7) Transport and Communications	6531	6442	6097	5759	5113	5387	4925	4444	3957	3512	3128	2759
(8) Science, Technology and	134	108	122	105	102	75	75	74	53	54	39	36
(9) General Economic Services	4442	4229	3796	2689	2072	2385	2083	1783	2268	1640	1701	1498
(10) Others (Water & Power Development)												
II Non-Developmental Expenditure (A to	157498	140017	118055	105144	84701	69891	60864	54197	48499	37367	31506	26666
	(6.4)	(6.1)	(5.6)	(5.4)	(4.9)	(4.6)	(4.4)	(4.6)	(4.8)	(4.3)	(4.2)	(4.1)
	[44.3]	[42.2]	[40.5]	[40.3]	[38.5]	[37.4]	[36.0]	[37.4]	[37.8]	[34.2]	[32.7]	[30.9]
(A) Organs of State	3407	3525	2808	3386	2327	2291	2024	1792	1721	1046	898	967
(B) Fiscal Services	10164	10043	8147	6792	6731	3971	3479	3182	2852	2305	2127	1931
(C) Interest Payments and Servicing	74672	66358	53218	46309	37561	31551	26895	22998	20336	16545	13865	11479
(1) Appropriation for Reduction or Avoidance of Debt	2387	1855	1516	1137	1688	1438	1319	1066	923	744	655	534
(2) Interest Payments	72285	64502	51702	45172	35874	30113	25576	21932	19413	15801	13210	10944
(D) Administrative Services	30100	28299	25399	23587	19757	17075	14950	13391	11664	10473	9344	7810
(E) Pensions	30396	27849	25453	22679	16166	11599	9827	7813	6146	5107	4379	3716
(F) Misc: General Services	8758	3943	3031	2391	2160	3404	3688	5021	5781	1892	893	764
of which: State Lotteries	7061	3692	2771	1781	2071	3119	3401	4488	4855	1808	-	-
III Grants-in-aid and Contributions					-	-	2	-	-	-	-	-
IV Others#	6597	5337	4952	4540	3531	2957	1930	1531	1303	1171	1235	1016

Year	1990- Account (14)	1989-90 Account (15)	1988-89 Account (16)	1987-88 Account (17)	1986-87 Account (18)	1985-86 Account (19)	1984-85 Account (20)	1983-84 Account (21)	1982-83 Account (22)	1981-82 Account (23)	1980-81 Account (24)
Total Revenue Expenditure (I+II+III+IV)	71776 (12.6)	60217 (12.4)	52228 (12.4)	45088 (12.7)	38057 (12.2)	32770 (11.8)	28349 (11.5)	23803 (10.8)	20237 (10.7)	17075 (10.1)	14808 (10.3)
I Developmental Expenditure (A+B)	48855 (8.6)	40781 (8.4)	36237 (8.6)	31757 (9.0)	26867 (8.6)	23076 (8.3)	19983 (8.1)	16941 (7.7)	14361 (7.6)	12102 (7.2)	10515 (7.3)
A.Social Services (1 to 11)	[68.1] 27963 (4.9)	[67.7] 24017 (4.9)	[67.7] 20574 (4.9)	[67.7] 17706 (5.0)	[67.7] 15198 (4.9)	[67.7] 13366 (4.8)	[67.7] 11372 (4.6)	[67.7] 9812 (4.5)	[67.7] 8485 (4.5)	[67.7] 6898 (4.1)	[67.7] 5957 (4.1)
(1) Education, Sports, Arts and	15528	13571	10943	9010	7755	6840	5849	5020	4358	3605	3118
(2) Medical and Public Health and	4586	3964	3477	3053	2554	2578	2768	2430	2012	1684	1390
(3) Water Supply and Sanitation	1638	1477	1394	1322	1177	648					
(4) Housing	361	345	274	248	243	186	152	132	118	90	85
(5) Urban Development	634	512	451	301	309	230					
(6) Welfare of Scheduled Caste etc	1790	1469	1318	1184	908	851					
(7) Labour and Labour Welfare	453	408	360	394	270	253	210	177	194	218	209
(8) Social Security and Welfare	1362	1107	970	824	924	749	1509	1388	1088	888	708
(9) Nutrition	536	415	349	376	297	167					
(10) Relief on account of Natural Calam	877	564	879	848	638	744	391	391	495	226	277
(11) Others*	198	186	159	146	122	120	492	274	220	189	170
B.Economic Services (1 to 9)/ (1 to 10)	20892 (3.7)	16764 (3.4)	15663	14052	11670	9710	8610	7129	5876	5204	4558
(1) Agriculture and Allied Activities	6267	4829	4265	3898	3325	3119	5050	4051	3226	2689	2369
(2) Rural Development	4675	2827	3654	3220	2820	2184					
(3) Special Area Programmes	357	354	309	235	206	165					
(4) Irrigation and Flood Control	3456	3394	3319	2775	2408	1890					
(5) Energy	989	1093	774	915	404	227					
(6) Industry and Minerals	1165	1217	869	733	667	588	472	407	307	278	237
(7) Transport and Communications	2336	1922	1735	1602	1378	1067	1029	895	798	763	648
(8) Science, Technology and	29	26	23	24	23	11					
(9) General Economic Services	1618	1103	715	714	515	460	604	540	438	474	371
(10) Others (Water & Power Developm							1456	1236	1107	1000	933
II Non-Developmental Expenditure (A to	22137 (3.9)	18833 (3.9)	15436 (3.7)	12841 (3.6)	10744 (3.5)	9291 (3.3)	8009 (3.3)	6558 (3.0)	5629 (3.0)	4761 (2.8)	4088 (2.8)
(A) Organs of State	685	794	518	417	351	321	373	248	218	175	184
(B) Fiscal Services	1616	1502	1153	993	881	1065	958	854	741	636	568
(C) Interest Payments and Servicing	9225	7633	6342	5255	4403	3379	2867	2254	1943	1635	1398
(1) Appropriation for Reduction or Avoidance of Debt	-	na	407	357	303	439	400	290	238	194	173
(2) Interest Payments	9225	na	5935	4898	4101	2940	2466	1964	1705	1440	1225
(D) Administrative Services	7018	5975	5031	4418	3718	3318	2810	2409	2092	1825	1562
(E) Pensions	3593	2931	2392	1758	1391	1207	1002	793	636	489	375
(F) Misc: General Services of which: State Lotteries	-	-	271	160	143	180	138	75	71	49	37
III Grants-in-aid and Contributions	-	-	-	-	-	-	-	-	-	-	-
IV Others#	784	603	555	491	446	402	357	304	247	212	205

\* Mainly includes expenditure on information and publicity, secretariat, Social Services, etc.

# Includes compensation and assignments to local bodies and panchayati raj institutions and reserve with finance department.

\$ For the year 1989-90 pension is included in the Misc. na Not available

[Blank or '-' means either zero or not available or not relevant]

Notes: (i) In economic services the figures for Water and Power Development are available till 1984-85 separately.

(ii) Figures in round brackets are percentages of GDP at current market prices, and figures in square brackets are percentages of aggregate

(iii) The figures provided against 'Economic Services' may differ with the constituents during 1986-88. It is due to the adjustment of transfer to reserve fund (under various functional heads) in Maharashtra

**Appendix Table 5: Capital Receipts and Disbursements Sta**  
(Rs.crore)

Year	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total Capital Receipts (1 to 11)/(1 to 12)	118812 (4.8)	123533 (5.4)	111591 (5.3)	103575 (5.3)	86393 (5.0)	59937 (3.9)	42891 (3.1)	43630 (3.7)	43738 (4.3)	28623 (3.3)	30073 (4.0)	27954 (4.3)
1. External Debt					-2	-	2	-	-	-	-	-
2. Internal Debt	68793	69519	59470	21649	16085	10754	8214	7847	8741	5189	4731	5042
of which: Market Loans (Gross)	13665	17542	12954	14184	12184	7862	6519	6404	4105	4216	3850	3310
Special Securities Issued to NSSF	39601	35971	32606	26416								
3. Loans from Centre	31454 (1.3)	26959 (1.2)	18966 (0.9)	21589 (1.1)	40342 (2.3)	30771 (2.0)	23782 (1.7)	19600 (1.6)	19253 (1.9)	14410 (1.7)	13100 (1.8)	13069 (2.0)
4. Recovery of Loans and Advances	3348	7850	6898	3361	3302	5492	5754	3501	5226	2419	1923	3310
5. Small Savings, Provident Fund etc.(net)	11549	11823	13107	17878	11969	6226	5375	4902	4779	4330	3622	2909
6. Contingency Fund (net)		101	-819	1086	-475	203	-383	365	-312	69	-51	10
7. Reserve Funds (net)	4493	3777	3099	2562	3588	2930	2438	2101	1713	1542	1523	1343
8. Deposit and Advances (net)	316	4662	7136	9051	7131	3521	4465	2947	3545	1561	2378	1587
9. Appropriation to Contingency Fund (net)			325	-959	218	-376	425	-390	-55	-118	-35	-125
10. Remittances (net)	-261	-67	1032	77	2244	-30	-7505	-338	59	-226	-337	-
11. Others \$	-880	-1091	2377	867	1993	447	323	3096	788	-553	3219	809
12. Special Securities Issued to NSSF				26416								
Total Capital Disbursements (1 to 4)/(1 to 5)	75768 (3.1)	70131 (3.1)	55677 (2.6)	52891 (2.7)	46271 (2.7)	41501 (2.7)	33819 (2.5)	32580 (2.7)	33114 (3.3)	25272 (2.9)	23129 (3.1)	22460* (3.4)
1. Total Capital Outlay (i+ii)	43684	38334	31130	25512	23072	22802	17540	18495	17351	12450	10655	10095
i) Developmental Outlay (a+b)	41512 (1.7)	36510 (1.6)	30228 (1.4)	24397 (1.3)	22258 (1.3)	21839 (1.4)	16827 (1.2)	17838 (1.5)	16931 (1.7)	12051 (1.4)	10344 (1.4)	9861 (1.5)
(a) Social Services	9359	8240	5750	4311	4190	3431	2973	2621	2304	1831	1664	1647
(b) Economic Services	32153	28270	24478	20086	18069	18409	13855	15216	14627	10221	8680	8214
ii) Non-Developmental Outlay @	2173	1824	901	1115	814	963	712	657	420	399	310	234
2. Discharge of Internal Debt @@	5077	4068	2246	2666	2568	1048	499	1055	1854	1193	1251	1488
of which: Market Loans	1821	1468	435	1521	1717	581	4	517	30	596	349	5
3. Repayment of Loans to Centre	12718	12158	10570	9181	9285	7095	6234	4799	4492	4877	4178	3696
4. Loans and Advances by the State Governme	14288	15572	11732	15532	11345	10557	9546	8231	9416	6752	7046	6465
(i) Developmental Purposes (a+b)	13568	13788	11801	11585	10388	9644	9026	7706	8779	6498	6758	6222
a) Social Services	4135	4163	3434	2533	1881	1779	2159	1608	1667	1188	1103	948
b) Economic Services	9433	9624	8366	9053	8506	7865	6867	6099	7112	5310	5655	5274
(ii) Non-Developmental Purposes	721	1784	-69	3947	959	913	519	525	637	254	287	243
5. Others @#					-	-	-	-	-	-	-	716

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Year	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total Capital Receipts (1 to 11)/(1 to 12)	24847	20114	17053	15585	13303	13133	10882	9093	7151	6096	5579
	(4.4)	(4.1)	(4.0)	(4.4)	(4.3)	(4.7)	(4.4)	(4.1)	(3.8)	(3.6)	(3.9)
1. External Debt	-	-	-	-	-	-	-	-	-	-	-
2. Internal Debt	3264	3151	2567	2282	1457	1647	1525	1109	622	786	588
of which: Market Loans (Gross)	2561	2595	2246	1996	1431	1428	1164	740	540	508	318
Special Securities Issued to NSSF											
3. Loans from Centre	13974	11259	9937	9034	7703	8368	5910	4903	4165	3372	3022
	(2.5)	(2.3)	(2.4)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)
4. Recovery of Loans and Advances	1501	1038	1331	1043	997	809	1030	785	667	651	449
5. Small Savings, Provident Fund etc.(net)	3069	2307	2001	1628	1042	971	933	797	730	462	343
6. Contingency Fund (net)	40	562	-128	73	33	152	246	63	-46	-36	322
7. Reserve Funds (net)	1120	1075	654	543	421	501	348	232	293	212	180
8. Deposit and Advances (net)	1670	1235	1017	1440	1004	700	616	764	442	383	534
9. Appropriation to Contingency Fund (net)	-168	-615	-50	-71	-30	6	15	165	305	1100	175
10. Remittances (net)	-	-	-	-	-	-	-	-	-	-	-
11. Others \$	376	103	-277	-388	675	-20	260	276	-27	-835	-34
12. Special Securities Issued to NSSF											
Total Capital Disbursements (1 to 4)/(1 to 5)	19467*	16593*	14850	14783	13729	12097	11508	9864*	8504	8495*	7856
	(3.4)	(3.4)	(3.5)	(4.2)	(4.4)	(4.4)	(4.7)	(4.5)	(4.5)	(5.0)	(5.5)
1. Total Capital Outlay (i+ii)	9223	7964	7078	6654	6277	5453	4911	4277	3719	3589	3200
i) Developmental Outlay (a+b)	8960	7728	6853	6429	6051	5355	4787	4140	3634	3497	3129
	(1.6)	(1.6)	(1.6)	(1.8)	(1.9)	(1.9)	(1.9)	(1.9)	(1.9)	(2.1)	(2.2)
(a) Social Services	1257	1171	1128	1074	988	744	642	649	542	445	347
(b) Economic Services	7703	6557	5725	5355	5063	4611	4146	3491	3092	3053	2782
ii) Non-Developmental Outlay @	263	236	225	226	226	98	124	137	85	92	72
2. Discharge of Internal Debt @@	337	434	405	407	376	503	597	245	213	294	178
of which: Market Loans	5	297	273	278	284	418	471	177	147	169	119
3. Repayment of Loans to Centre	3997	3341	3249	3202	2917	2611	2330	1871	1430	1373	1458
4. Loans and Advances by the State Governme	5755	4826	4119	4520	4159	3530	3395	3077	2823	2504	2447
(i) Developmental Purposes (a+b)	5555	4642	3894	4265	3909	3301	3188	2891	2655	2360	2317
a) Social Services	741	586	607	629	600	430	404	327	325	313	297
b) Economic Services	4814	4056	3286	3635	3309	2871	2784	2563	2329	2047	2021
(ii) Non-Developmental Purposes	201	184	225	255	250	229	207	187	168	144	130
5. Others @#	154	28					275	395	320	736	679

@ Comprises expenditure on general services.

@@ Includes repayment of market loans, land compensation of bonds, repayment of loans from NRE(LTO) f National Co-operative Development Corporation, LIC etc. b

excludes repayment of cash credits and loans from banks and ways and means advances and overdraft

\$ Includes suspense and miscellaneous net and inter-state settlement (net) and miscellaneous capital re

@# Includes appropriation for contingency fund and remittances (net).

\* The figures provided against capital disbursements in table 5 may not match with the corresponding figi It can be due to net remittances which is included in 'Others' in table 5

The figures provided in table 2 are mostly taken from RBI's *HandBook of Statistics on the Indian Econo* are heavily drawn from RBI's State Finances-A Study of Budgets of 2002-03 and earlier issues.

[Blank or '-' means either zero or not available or not relevant]

Notes: (1) Figures in brackets are percentages of GDP at current market prices.

(2) In 1983-84 figures provided in RBI Bulletin (November 1985, p.17) against total capital receipts is f It can be changed to Rs. 8733 crore.

**Annexure 6: Developmental and Non-Developmental and Plan and Non-Plan Expenditure**  
(Rs.crore)

Year	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Developmental and Non-developmental Expenditure</b>												
Aggregate Disbursements (I+II+III)	430934	401571	347198	313889	3E+05	2E+05	202767	177584	161554	134648	119335	108647
	(17.4)	(17.6)	(16.5)	(16.2)	(15.3)	(15.0)	(14.8)	(14.9)	(16.0)	(15.7)	(15.9)	(16.6)
I. Developmental Expenditure (a+b)	246150	236384	210543	187297	2E+05	1E+05	132008	114819	104348	89387	80566	74588
	(10.0)	(10.4)	(10.0)	(9.7)	(9.4)	(9.5)	(9.6)	(9.7)	(10.3)	(10.4)	(10.8)	(11.4)
	[57.1]	[58.9]	[60.6]	[59.7]	[61.8]	[63.7]	[65.1]	[64.7]	[64.6]	[66.4]	[67.5]	[68.7]
a. Revenue	191071	186087	168514	151315	1E+05	1E+05	106154	89276	78638	70838	63465	58505
b. Capital	55079	50298	42029	35982	32646	31483	25854	25544	25710	18549	17102	16083
II. Non-Developmental Expenditure	160391	143625	118887	110206	86474	71767	62095	55380	49556	38020	32104	27143
	(6.5)	(6.3)	(5.6)	(5.7)	(5.0)	(4.7)	(4.5)	(4.7)	(4.9)	(4.4)	(4.3)	(4.2)
	[37.2]	[35.8]	[34.2]	[35.1]	[32.5]	[31.5]	[30.6]	[31.2]	[30.7]	[28.2]	[26.9]	[25.0]
a. Revenue	157498	140017	118055	105144	84701	69891	60864	54197	48499	37367	31506	26666
b. Capital	2893	3608	832	5062	1773	1876	1231	1183	1057	653	598	477
III. Others (a+b)	24393	21562	17768	16386	15383	11100	8664	7385	7650	7241	6664	6916
	[5.7]	[5.4]	[5.1]	[5.2]	[5.8]	[4.9]	[4.3]	[4.2]	[4.7]	[5.4]	[5.6]	[6.4]
a. Revenue*	6597	5337	4952	4540	3531	2957	1930	1531	1303	1171	1235	1016
b. Capital**	17796	16226	12816	11847	11852	8143	6734	5854	6347	6070	5429	5900
<b>Plan and Non-Plan Expenditures</b>												
A. Plan Expenditure	107700	95174	78616	70321	64871	59260	53046	48450	44514	36730	33392	31085
	(4.4)	(4.2)	(3.7)	(3.6)	(3.7)	(3.9)	(3.9)	(4.1)	(4.4)	(4.3)	(4.5)	(4.8)
	[25.0]	[23.7]	[22.6]	[22.4]	[24.4]	[26.0]	[26.2]	[27.3]	[27.6]	[27.3]	[28.0]	[28.6]
a. Revenue	58377	53030	41809	38308	35110	30476	29281	25166	22138	19722	18105	15934
b. Capital	49323	42144	36806	32012	29761	28784	23765	23284	22375	17008	15287	15151
B. Non-Plan Expenditure	323234	306397	268583	243696	2E+05	2E+05	149723	129134	114893	97918	85944	77561
	(13.1)	(13.4)	(12.8)	(12.6)	(11.6)	(11.1)	(10.9)	(10.9)	(11.3)	(11.4)	(11.5)	(11.9)
	[75.0]	[76.3]	[77.4]	[77.6]	[75.6]	[74.0]	[73.8]	[72.7]	[71.1]	[72.7]	[72.0]	[71.4]
a. Revenue	296789	278410	249712	222769	2E+05	2E+05	139669	119838	106329	89654	78101	70253
b. Capital	26446	27987	18870	20927	16511	12718	10054	9296	8563	8264	7843	7308

**Expenditures Under Revenue and Capital Accounts.**

Year	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Developmental and Non-developmental Expenditure</b>											
Aggregate Disbursements (I+II+III)	91242	76809	67094	59651	52196	44869	39746	33668	29097	25571	22770
	(16.0)	(15.8)	(15.9)	(16.8)	(16.8)	(16.1)	(16.2)	(15.3)	(15.5)	(15.2)	(15.8)
I. Developmental Expenditure (a+b)	63370	53150	46984	42451	36827	31733	27958	23972	20649	17960	15961
	(11.1)	(10.9)	(11.1)	(12.0)	(11.8)	(11.4)	(11.4)	(10.9)	(11.0)	(10.7)	(11.1)
	[69.5]	[69.2]	[70.0]	[71.2]	[70.6]	[70.7]	[70.3]	[71.2]	[71.0]	[70.2]	[70.1]
a. Revenue	48855	40781	36237	31757	26867	23076	19983	16941	14361	12102	10515
b. Capital	14515	12370	10747	10693	9960	8656	7976	7031	6288	5857	5446
II. Non-Developmental Expenditure	22600	19253	15886	13322	11219	9618	8340	6882	5883	4997	4289
	(4.0)	(4.0)	(3.8)	(3.8)	(3.6)	(3.5)	(3.4)	(3.1)	(3.1)	(3.0)	(3.0)
	[24.8]	[25.1]	[23.7]	[22.3]	[21.5]	[21.4]	[21.0]	[20.4]	[20.2]	[19.5]	[18.8]
a. Revenue	22137	18833	15436	12841	10744	9291	8009	6558	5629	4761	4088
b. Capital	463	420	450	481	476	326	331	324	253	236	201
III. Others (a+b)	5272	4406	4224	3879	4149	3519	3448	2814	2565	2615	2520
	[5.8]	[5.7]	[6.3]	[6.5]	[7.9]	[7.8]	[8.7]	[8.4]	[8.8]	[10.2]	[11.1]
a. Revenue*	784	603	555	491	446	402	357	304	247	212	205
b. Capital**	4488	3803	3669	3388	3703	3116	3091	2510	2318	2402	2315
<b>Plan and Non-Plan Expenditures</b>											
A. Plan Expenditure	27433	23012	22144	21093	17788	14009	12981	11388	9540	8339	7360
	(4.8)	(4.7)	(5.3)	(6.0)	(5.7)	(5.0)	(5.3)	(5.2)	(5.1)	(4.9)	(5.1)
	[30.1]	[30.0]	[33.0]	[35.4]	[34.1]	[31.2]	[32.7]	[33.8]	[32.8]	[32.6]	[32.3]
a. Revenue	14381	11495	11777	10673	8581	6533	6288	5114	3908	3187	2785
b. Capital	13052	11517	10368	10420	9207	7477	6693	6274	5632	5153	4575
B. Non-Plan Expenditure	63809	53798	44949	38558	34407	30860	26765	22280	19557	17232	15410
	(11.2)	(11.1)	(10.7)	(10.9)	(11.1)	(11.1)	(10.9)	(10.2)	(10.4)	(10.2)	(10.7)
	[69.9]	[70.0]	[67.0]	[64.6]	[65.9]	[68.8]	[67.3]	[66.2]	[67.2]	[67.4]	[67.7]
a. Revenue	57395	48722	40451	34416	29475	26237	22061	18689	16329	13889	12023
b. Capital	6414	5076	4498	4143	4932	4623	4704	3591	3227	3343	3387

\* Comprises compensation and assignments to local-bodies, grants-in-aid contributions and reserve with financial institutions.

\*\* Comprises discharge of internal debts and repayments of loans to the Centre.

Notes: (1) Figures in round brackets are percentages to GDP at current market prices, and figures in square brackets are percentages to aggregate disbursements.

(2) Capital expenditure in this table under plan and non-plan accounts include net remittances. Total plan and aggregate disbursement figures in table 6 may not be same in other tables.

Appendix Table 7 : Developmental and Non-developmental Expenditure of States - Plan and Non-plan Components

(Rs. Crore)

Year	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-97	1995-96	1994-95 *	1993-94	1992-93	1991-92	1990-91
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total Expenditure (1 to 3)	430934 (17.4)	401571 (17.6)	347198 (16.5)	314017 (16.2)	266361 (15.3)	228135 (15.0)	202769 (14.8)	177584 (14.9)	161554 (16.0)	134649 (15.7)	119335 (15.9)	109246 (16.7)	91242 (16.0)
Plan	107699 (4.4)	95175 (4.2)	78616 (3.7)	70321 (3.6)	64871 (3.7)	59260 (3.9)	53046 (3.9)	48450 (4.1)	44514 (4.4)	36730 (4.3)	33392 (4.5)	32264 (4.9)	27433 (4.8)
Non-Plan	323234 (13.1)	306397 (13.4)	268583 (12.8)	243696 (12.6)	201490 (11.6)	168875 (11.1)	149723 (10.9)	129134 (10.9)	114893 (11.3)	97918 (11.4)	85943 (11.5)	76981 (11.8)	63809 (11.2)
1. Developmental Expenditure	246150	236384	210543	187467	164503	145268	132008	114820	104348	89388	80567	75188	63370
Plan	104277	92063	76877	68254	63326	57834	51790	47411	43531	35758	32802	31549	26755
Non-Plan	141873	144321	133666	119213	101178	87435	80218	67409	60419	53630	47765	43639	36615
a. Direct Developmental Expenditure	232583	222597	198742	175878	154116	135625	122981	107113	95569	82890	73809	68967	57815
Plan	94805	84826	68230	60669	55167	50290	44923	42146	37848	30935	27632	26631	22682
Non-Plan	137778	137771	130512	115210	98949	85335	78058	64968	58245	51955	46177	42336	35133
i) Economic Services	102561	97000	88487	75291	67906	63882	59681	50886	48363	42098	37580	36227	28596
Plan	56154	48497	40562	35822	32083	30237	26778	26803	25154	20944	19285	18703	15916
Non-Plan	46407	48503	47924	39469	35823	33646	32904	24083	23680	21154	18295	17524	12680
ii) Social Services	130022	125597	110256	100587	86210	71742	63300	56228	47206	40791	36229	32740	29219
Plan	38651	36329	27668	24846	23084	20054	18146	15343	12694	9991	8347	7927	6766
Non-Plan	91371	89268	82588	75741	63126	51689	45155	40885	34565	30800	27882	24813	22454
b. Loans and Advances for Developmental Purposes	13568	13788	11801	11589	10388	9644	9026	7706	8779	6498	6758	6221	5555
Plan	9472	7237	8647	7586	8159	7544	6867	5265	5683	4823	5170	4918	4073
Non-Plan	4096	6550	3154	4004	2229	2100	2160	2441	2173	1675	1588	1303	1482
i) Economic Services	9433	9624	8366	9056	8506	7865	6867	6099	7112	5310	5655	5274	4814
Plan	7258	4822	6946	6188	6901	6363	5365	4171	4632	4088	4584	4278	3534
Non-Plan	2175	4802	1421	2868	1606	1502	1502	1927	1513	1223	1072	995	1280
ii) Social Services	4135	4163	3434	2533	1881	1779	2159	1608	1667	1188	1103	948	741
Plan	2214	2415	1701	1397	1258	1181	1501	1094	1051	735	587	640	539
Non-Plan	1921	1748	1733	1136	623	598	658	514	660	453	516	308	202
2. Non-developmental Expenditure	160391	143625	118888	110127	86474	71767	62095	55380	49556	38020	32104	27143	22600
Plan	3133	2754	1628	1703	1336	1211	1055	963	792	757	587	528	475
Non-Plan	157258	140871	117260	108424	85138	70556	61040	54417	48446	37263	31517	26615	22126
a. Direct Non-developmental Expenditure	159671	141841	118957	106180	85515	70854	61576	54855	48599	37766	31816	26900	22400
Plan	3133	2754	1625	1696	1336	1210	1054	958	791	735	585	522	473
Non-Plan	156538	139087	117332	104484	84180	69644	60523	53896	47809	37030	31231	26379	21927
b. Loans and Advances for Non-developmental Purposes	721	1784	-69	3947	959	913	519	525	637	254	287	243	201
Plan	1	1	3	7	1	1	2	4	1	22	2	6	2
Non-Plan	720	1783	-72	3940	958	912	517	521	637	232	286	237	199
3. Others (a+b+c+d+e)	24393	21562	17768	16423	15383	11100	8666	7385	6219	7241	6664	6915	5272
Plan	289	357	111	363	209	216	201	77	192	216	2	188	203
Non-Plan	24103	21205	17657	16059	15174	10884	8465	7308	6028	7026	6662	6727	5068
a. Repayment of Loans to the Centre	12718	12158	10570	9210	9285	7095	6234	4799	4492	4877	4178	3696	3997
Plan			8		-	12	32	-	200	207	-	188	203
Non-Plan	12718	12158	10562	9210	9285	7082	6203	4799	4294	4670	4178	3508	3794
b. Discharge of Internal Debt	5077	4068	2246	2673	2568	1048	499	1055	424	1193	1251	1479	5
Plan	34	32			-	-	-	-	-	-	-	-	-
Non-Plan	5043	4035	2246	2673	2568	1048	499	1055	424	1193	1251	1479	5
of which: Market Loans	1821	1452	435	1521	1717	581	4	517	33	596	349	5	5
c. Compensation and Assignments to Local Bodies	6597	5337	4952	4540	3531	2957	1930	1531	1302	1171	1235	1741	1270
Plan	255	325	103	363	209	203	169	77	-8	9	2	-	1
Non-Plan	6342	5011	4849	4176	3322	2754	1761	1454	1310	1163	1233	1741	1270
d. Grants-in aid and Contributions							2						
Plan					-	-	-	-	-	-	-	-	-
Non-Plan					-	-	2	-	-	-	-	-	-
e. Reserve with Finance Department													
Plan					-	-	-	-	-	-	-	-	-
Non-Plan					-	-	-	-	-	-	-	-	-

\* Totals do not tally in source.

@ For 1989-90 the figures for Plan and Non-Plan Expenditure in this table may not be the same as in other tables as the former includes net remittances. (RBI's annual report on State Finance [Blank or '0' or '-' means either zero or not available or not relevant])

Notes: (1) From 1992-93 onwards, item (3c) includes item (3e).

(2) Figures in brackets represent percentages of GDP at current market prices.

(3) Total disbursements as in Table 6 and Total expenditure in this table are alternatively used in the RBI studies.

(4) Figures for 1999-2000 (Accounts) for Bihar and Nagaland relate to Revised Estimates.

(5) The Plan and Non-plan component may not add up to the total for 1999-2000.

(6) Others includes compensation and assignment for local bodies, Reserve with finance department, discharge of internal debt (excluding market loans) and remittances (net).



Appendix Table 7 : Developmental and Non-developmental Expenditure of States - Plan and Non-plan Components

(Rs. Crore)

Year	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)
Total Expenditure (1 to 3)	76809 (15.8)	67094 (15.9)	59651 (16.8)	52196 (16.8)	44869 (16.1)	39746 (16.2)	33668 (15.3)	29097 (15.5)	25571 (15.2)	22770 (15.8)
Plan	23259 (4.8)	22144 (5.3)	21093 (6.0)	17788 (5.7)	14009 (5.0)	12981 (5.3)	11388 (5.2)	9540 (5.1)	8339 (4.9)	7360 (5.1)
Non-Plan	53551 (11.0)	44949 (10.7)	38558 (10.9)	34407 (11.1)	30860 (11.1)	26765 (10.9)	22280 (10.2)	19557 (10.4)	17232 (10.2)	15410 (10.7)
1. Developmental Expenditure	53150	46984	42451	36827	31733	27958	23972	20649	17960	15961
Plan	22516	21443	20097	17430	13779	12819	11240	9409	8203	7248
Non-Plan	30635	25540	22354	19398	17954	15139	12732	11240	9757	8713
a. Direct Developmental Expenditure	48509	43090	38186	32918	28431	24770	21081	17995	15600	13643
Plan	18892	18496	17004	14523	11453	10712	9096	7519	6527	5679
Non-Plan	29617	24594	21182	18395	16979	14058	11985	10476	9072	7965
i) Economic Services	23321	21387	19407	16732	14321	12756	10620	8968	8257	7339
Plan	11905	12372	11645	9976	8085	7434	6131	5202	4665	4085
Non-Plan	11416	9015	7761	6757	6236	5323	4489	3766	3592	3254
ii) Social Services	25188	21703	18779	16186	14110	12014	10461	9027	7343	6304
Plan	6987	6124	5359	4547	3368	3278	2965	2316	1863	1594
Non-Plan	18201	15579	13420	11639	10743	8736	7496	6710	5480	4711
b. Loans and Advances for Developmental Purposes	4642	3894	4265	3909	3301	3188	2891	2655	2360	2317
Plan	3624	2947	3093	2907	2326	2107	2144	1891	1675	1569
Non-Plan	1018	947	1172	1002	976	1081	747	764	685	748
i) Economic Services	4056	3286	3636	3309	2871	2784	2563	2329	2047	2021
Plan	3196	2485	2568	2410	1984	1812	1892	1645	1438	1338
Non-Plan	860	801	1067	899	888	972	672	685	608	683
ii) Social Services	586	607	629	600	430	405	327	325	313	297
Plan	429	462	525	497	342	296	252	246	237	231
Non-Plan	157	145	105	104	88	109	76	79	76	66
2. Non-developmental Expenditure	19253	15886	13322	11219	9618	8340	6882	5883	4997	4289
Plan	449	404	389	330	225	162	148	131	136	112
Non-Plan	18804	15482	12932	10889	9393	8178	6734	5752	4860	4177
a. Direct Non-developmental Expenditure	19069	15661	13066	10970	9389	8133	6695	5714	4853	4160
Plan	445	397	382	323	222	158	6549	126	128	111
Non-Plan	18624	15264	12685	10647	9167	7975	146	5589	4725	4049
b. Loans and Advances for Non-developmental Purposes	184	225	255	250	229	207	187	168	144	130
Plan	4	7	8	8	3	4	2	5	8	1
Non-Plan	180	218	248	242	226	203	185	163	136	128
3. Others (a+b+c+d+e)	4406	4208	4100	3868	3516	3284	2638	1890	1878	1841
Plan	294	297	607	31	6	0	0	0	0	0
Non-Plan	4112	3911	3493	3836	3510	3284	2637	1890	1878	1841
a. Repayment of Loans to the Centre	3341	3249	3202	2917	2611	2330	1871	1430	1373	1458
Plan	281	293	606	29	3	0	0	0	0	0
Non-Plan	3060	2956	2596	2888	2608	2330	1871	1430	1373	1458
b. Discharge of Internal Debt	297	405	407	379	503	597	245	213	294	178
Plan	-	2	1	3	0	0	0	0	0	0
Non-Plan	297	403	406	376	503	597	245	213	294	178
of which: Market Loans	297	273	278	284	418	471	177	147	169	119
c. Compensation and Assignments to Local Bodies	768	555	491	442	400	357	304	247	212	205
Plan	13	1	-1	0	3	0	0	0	0	0
Non-Plan	755	553	491	442	396	357	304	247	212	205
d. Grants-in aid and Contributions	-	-	-	126	-	-	-	-	-	-
Plan	-	-	-	-	-	-	-	-	-	-
Non-Plan	-	-	-	126	-	-	-	-	-	-
e. Reserve with Finance Department	-	0	0	4	3	0	218	0	0	-
Plan	-	-	-	0	0	-	-	-	-	-
Non-Plan	-	-	-	4	3	-	218	-	-	-

s: 1991-92, p.572)

Appendix Table 8: Developmental and Non-developmental Expenditures of

Year	(Rs.crore)											
	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total Developmental Expenditure	246150	236384	210533	187297	164504	145269	132007	114819	104348	89388	80567	74587
	(10.0)	(10.3)	(10.0)	(9.7)	(9.4)	(9.5)	(9.6)	(9.7)	(10.3)	(10.4)	(10.8)	(11.4)
I. Direct Developmental Expenditure (A+B)	232583	222597	198733	175712	154116	135625	122981	107113	95569	82890	73809	68366
	(9.5)	(9.7)	(9.4)	(9.1)	(8.9)	(8.9)	(9.0)	(9.0)	(9.4)	(9.6)	(9.9)	(10.5)
A. Social Services (1 to 11)	130022	125597	110256	100449	86210	71742	63300	56228	47206	40791	36229	32739
	(5.3)	(5.5)	(5.2)	(5.2)	(5.0)	(4.7)	(4.6)	(4.7)	(4.7)	(4.7)	(4.8)	(5.0)
	[52.8]	[53.1]	[52.4]	[53.6]	[52.4]	[49.4]	[48.0]	[49.0]	[45.2]	[45.6]	[45.0]	[43.9]
(1) Education, Sports, Arts and culture	67265	65193	60268	56347	46300	37694	33569	29365	25374	21908	19563	17355
(2) Medical and Public Health and Family W	19037	18279	16140	15058	13256	11273	9828	8847	7753	6950	5925	5330
(3) Water Supply and Sanitation	9697	9521	8532	7230	6965	5691	4694	4037	3874	3102	2644	2344
(4) Housing	2634	2287	1806	1546	1733	1334	1158	1060	834	672	633	606
(5) Urban Development	5841	5124	3635	3234	2562	2240	1874	1502	1135	968	824	910
(6) Welfare of Scheduled Caste etc	8446	7911	6500	5998	5666	4910	4260	3617	3204	2739	2479	2233
(7) Labour and Labour Welfare	1462	1332	1231	1230	1077	1031	816	743	671	589	550	489
(8) Social Security and Welfare	6636	5892	4999	4242	3729	3169	2772	2451	2188	1889	1700	1516
(9) Nutrition	2586	2309	2511	2264	2138	1878	1874	2158	865	674	633	611
(10) Relief on account of Natural Calamities	4244	5646	3879	2612	2106	1977	1964	1928	899	948	972	1076
(11) Others	2174	2101	757	689	677	547	491	521	410	354	306	269
B. Economic Services (1 to 10)	102561	97000	88477	75263	67906	63882	59681	50886	48363	42097	37580	35627
	(4.2)	(4.2)	(4.2)	(3.9)	(3.9)	(4.2)	(4.4)	(4.3)	(4.8)	(4.9)	(5.0)	(5.5)
	[41.7]	[41.0]	[42.0]	[40.2]	[41.3]	[44.0]	[45.2]	[44.3]	[46.3]	[47.1]	[46.6]	[47.8]
(1) Agriculture and Allied Activities	20948	19367	18452	17848	15145	12857	11136	10717	9946	9619	9219	7233
(2) Rural Development	15818	14388	11322	11085	10824	8757	7938	6762	6937	7419	6546	5491
(3) Special Area Programmes	1564	1305	1609	1468	1521	1238	1101	903	803	759	645	618
(4) Irrigation and Flood Control	22601	20358	20461	20255	18390	16945	14876	13734	12306	10396	9161	7992
(5) Energy	16767	18828	17462	7930	6979	9326	11144	6737	7233	4529	3534	6664
(6) Industry and Minerals	3846	3890	2955	2641	2712	2625	2802	2667	2358	2053	1966	1861
(7) Transport and Communications	15716	14016	12096	10970	9870	9141	8327	7335	6377	5559	4719	4151
(8) Science, Technology and Environment	184	124	129	106	121	87	78	76	63	63	40	38
(9) General Economic Services	5119	4725	3990	2962	2344	2909	2279	1955	2341	1700	1751	1579
(10) Water & Power Development												
II. Loans and Advances by State Governments												
of which: Developmental Advances (A+B)	13568	13788	11801	11585	10388	9644	9026	7706	8779	6498	6758	6221
	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.6)	(0.9)	(0.8)	(0.9)	(1.0)
	[5.5]	[5.8]	[5.6]	[6.2]	[6.3]	[6.6]	[6.8]	[6.7]	[8.4]	[7.3]	[8.4]	[8.3]
A) Social Services (1 to 3)	4135	4164	3434	2533	1881	1779	2159	1608	1667	1188	1103	948
1. Housing	605	548	441	413	360	307	479	230	284	321	228	213
2. Government Servants (Housing)	1242	1231	1150	998	449	360	671	282	258	230	185	162
3. Others	2288	2385	1844	1122	1072	1113	1009	1096	1125	636	690	573

**Appendix Table 8: Developmental and Non-developmental Expenditures of**

Year	(Rs.crore)											
	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
B) Economic Services (1 to 7)	9433	9624	8367	9053	8506	7865	6867	6099	7112	5310	5655	5273
1. Co-operation	822	1071	246	979	320	238	274	698	266	178	167	210
2. Crop Husbandary	26	532	92	256	302	310	240	272	222	259	315	259
3. Soil and Water Conservation	0	13	10	20	19	16	16	17	19	12	13	13
4. Power Projects	7012	5522	6374	6143	6353	5767	4625	3986	5438	3892	4399	4090
5. Village and Small Industries	39	168	165	130	126	169	205	97	62	57	46	44
6. Other Industries and Minerals	151	344	222	282	342	212	221	125	333	249	168	159
7. Others	1383	1976	1257	1243	1044	1154	1287	903	773	662	549	498
Total Non-Developmental Expenditure (I+II)	160391	143625	118887	110206	86474	71767	62095	55380	49556	38021	32104	27142
	(6.5)	(6.3)	(5.6)	(5.7)	(5.0)	(4.7)	(4.5)	(4.7)	(4.9)	(4.4)	(4.3)	(4.2)
I. Non-Developmental Expenditure (A to E) (Rev)	157498	140017	118055	105144	84701	69891	60864	54197	48499	37368	31506	26665
	(6.4)	(6.1)	(5.6)	(5.4)	(4.9)	(4.6)	(4.4)	(4.6)	(4.8)	(4.3)	(4.2)	(4.1)
(A) Organs of State	3407	3525	2808	3386	2327	2291	2024	1792	1721	1046	898	967
(B) Fiscal Services	10164	10043	8147	6792	6731	3971	3479	3182	2852	2305	2127	1931
(C) Interest Payments and Servicing of Debt	74672	66358	53218	46309	37561	31551	26896	22998	20336	16545	13865	11478
(1) Appropriation for Reduction or Reduction of Debt	2387	1855	1516	1137	1688	1438	1319	1066	923	744	655	534
(2) Interest Payments	72285	64502	51702	45172	35874	30113	25576	21932	19413	15801	13210	10944
(D) Administrative Services (1 to 5)	30100	28299	25399	23587	19757	17075	14950	13391	11664	10473	9344	7810
(1) District Administration	2947	3014	2787	2255	2072	1701	1530	1376	1233	1169	968	894
(2) Police	17660	17200	15279	14639	11953	10209	8949	8020	7015	6169	5571	4483
(3) Public Works	2564	2603	2768	2380	1841	1922	1689	1415	1191	1125	990	819
(4) Secretariat General Services	2345	1537	1024	921	797	644	527	488	438	388	374	301
(5) Others*	4585	3945	3542	3392	3094	2599	2255	2093	1786	1622	1440	1313
(E) Pension and Misc: General Services	39155	31793	28484	25070	18326	15004	13515	12834	11927	6999	5272	4479
II Non-Developmental Expenditure(1+2) (Capita	2893	3608	832	5062	1773	1876	1231	1183	1057	653	598	477
(1) Non-Developmental General Services	2173	1824	901	1115	814	963	712	657	420	399	311	234
(2) Loans for Non-Developmental Purposes	721	1784	-69	3947	959	913	519	525	637	254	287	243
(a) Govt.Servants (other than housing)	385	386	305	361	318	303	252	293	259	220	190	178
(b) Miscellaneous	336	1398	-374	3586	641	610	267	232	378	34	97	65

States: Major Heads

Year	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total Developmental Expenditure	63370	53151	46984	42451	36827	31733	27958	23972	20649	17960	15961
	(11.1)	(10.9)	(11.1)	(12.0)	(11.8)	(11.4)	(11.4)	(10.9)	(11.0)	(10.7)	(11.1)
I. Direct Developmental Expenditure (A+B)	57815	48509	43090	38186	32918	28431	24770	21081	17995	15600	13643
	(10.2)	(10.0)	(10.2)	(10.8)	(10.6)	(10.2)	(10.1)	(9.6)	(9.6)	(9.3)	(9.5)
A. Social Services (1 to 11)	29220	25188	21703	18779	16186	14110	12014	10461	9027	7343	6304
	(5.1)	(5.2)	(5.1)	(5.3)	(5.2)	(5.1)	(4.9)	(4.8)	(4.8)	(4.4)	(4.4)
	[46.1]	[47.4]	[46.2]	[44.2]	[44.0]	[44.5]	[43.0]	[43.6]	[43.7]	[40.9]	[39.5]
(1) Education, Sports, Arts and culture	15811	13835	11110	9140	7876	6928	5902	5062	4400	3646	3148
(2) Medical and Public Health and Family W	4822	4148	3682	3242	2743	2800	3181	2843	2329	1949	1608
(3) Water Supply and Sanitation	1993	1814	1799	1722	1516	875					
(4) Housing	544	544	464	459	418	263	245	248	192	158	135
(5) Urban Development	664	572	486	324	351	256					
(6) Welfare of Scheduled Caste etc	1909	1552	1397	1252	992	919					
(7) Labour and Labour Welfare	453	408	360	394	270	253	212	177	195	218	209
(8) Social Security and Welfare	1389	1127	996	857	943	768	1554	1445	1136	888	732
(9) Nutrition	536	415	349	376	298	167					
(10) Relief on account of Natural Calamities	877	565	879	848	638	744	391	391	495	226	277
(11) Others	222	209	181	166	142	137	530	295	280	259	195
B. Economic Services (1 to 10)	28596	23321	21387	19406.6#	16732.4#	14321	12756	10620	8968	8257	7339
	(5.0)	(4.8)	(5.1)	(5.5)	(5.4)	(5.2)	(5.2)	(4.8)	(4.8)	(4.9)	(5.1)
	[45.1]	[43.9]	[45.5]	[45.7]	[45.4]	[45.1]	[45.6]	[44.3]	[43.4]	[46.0]	[46.0]
(1) Agriculture and Allied Activities	6928	5419	4534	4115	3584	3662	5741	4442	3505	3041	2817
(2) Rural Development	4790	2933	3717	3282	2905	2221					
(3) Special Area Programmes	546	516	462	362	317	242					
(4) Irrigation and Flood Control	7113	6685	6585	5741	5119	4488					
(5) Energy	1994	1707	1287	1324	878	447					
(6) Industry and Minerals	1774	1788	1259	1349	1083	899	746	658	491	499	365
(7) Transport and Communications	3678	3081	2762	2545	2354	1854	1729	1518	1397	1338	1169
(8) Science, Technology and Environment	33	27	25	25	23	11					
(9) General Economic Services	1741	1165	758	726	544	497	888	791	666	685	554
(10) Water & Power Development							3652	3211	2910	2694	2435
II. Loans and Advances by State Governments											
of which: Developmental Advances (A+B)	5555	4642	3894	4265	3909	3301	3188	2891	2655	2360	2317
	(1.0)	(1.0)	(0.9)	(1.2)	(1.3)	(1.2)	(1.3)	(1.3)	(1.4)	(1.4)	(1.6)
	[8.8]	[8.7]	[8.3]	[10.0]	[10.6]	[10.4]	[11.4]	[12.1]	[12.9]	[13.1]	[14.5]
A) Social Services (1 to 3)	741	586	607	629	600	430	405	327	325	313	297
1. Housing	174	125	133	129	120	80	88	81	57	63	76
2. Government Servants (Housing)	143	118	99	98	92	72	74	50	47	49	48
3. Others	424	342	376	403	389	278	242	197	222	202	173

States: Major Heads

Year	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
B) Economic Services (1 to 7)	4814	4056	3286	3636	3309	2871	2784	2563	2329	2047	2021
1. Co-operation	207	302	257	246	300	194	289	332	293	211	311
2. Crop Husbandary	231	196	184	222	216	156	142	119	124	101	105
3. Soil and Water Conservation	10	22	21	151	12	18	100	66	64	53	39
4. Power Projects	3585	2823	2138	2409	2157	1823	1854	1653	1505	1355	1261
5. Village and Small Industries	44	49	44	41	40	33					
6. Other Industries and Minerals	155	170	158	132	142	123					
7. Others	582	493	486	434	443	525	399	393	344	328	304
Total Non-Developmental Expenditure (I+II)	22600	19254	15886	13322	11219	9618	8340	6882	5883	4997	4289
	(4.0)	(4.0)	(3.8)	(3.8)	(3.6)	(3.5)	(3.4)	(3.1)	(3.1)	(3.0)	(3.0)
I. Non-Developmental Expenditure (A to E) (Rev	22139	18834	15436	12841	10744	9291	8009	6558	5629	4761	4088
	(3.9)	(3.9)	(3.7)	(3.6)	(3.5)	(3.3)	(3.3)	(3.0)	(3.0)	(2.8)	(2.8)
(A) Organs of State	685	794	519	417	351	321	373	248	218	175	184
(B) Fiscal Services	1616	1502	1153	993	881	1065	958	854	741	637	568
(C) Interest Payments and Servicing of Debt	9226	7632	6342	5255	4403	3379	2867	2254	1943	1635	1398
(1) Appropriation for Reduction or Reduction of Debt	571	446	407	357	303	440	400	290	238	194	173
(2) Interest Payments	8655	7186	5935	4898	4101	2940	2467	1964	1705	1440	1226
(D) Administrative Services (1 to 5)	7019	5975	5031	4418	3718	3318	2810	2410	2092	1825	1562
(1) District Administration	805	679	618	550	421	371	320	282	247	216	185
(2) Police	3981	3352	2807	2409	2036	1824	1565	1397	1201	1009	855
(3) Public Works	772	624	539	527	442	334	289	208	177	172	149
(4) Secretariat General Services	269	248	199	178	145	126	106	97	85	73	61
(5) Others*	1192	1072	868	754	674	663	529	425	382	355	312
(E) Pension and Misc: General Services	3593	2931	2392	1758	1391	1207	1002	793	636	489	375
II Non-Developmental Expenditure(1+2) (Capita	464	420	450	481	476	326	331	323	253	236	201
(1) Non-Developmental General Services	263	236	225	226	226	98	124	137	85	92	72
(2) Loans for Non-Developmental Purposes	201	184	225	255	250	229	207	187	168	144	130
(a) Govt. Servants (other than housing)	123	138	133	141	211	195	171	160	140	123	98
(b) Miscellaneous	78	46	92	114	39	34	36	27	28	21	31

\* Includes repayments-public service commission, treasury and administration, jails, etc.

# Difference between the group total 'Economic Services' and the sum of its constituents in 1986-87 (accounts) is due to the adjustment of transfer to reserve fund under various functional heads in case of Maharashtra

[Blank means either zero or not available or not relevant]

Note: Figures in round brackets are percentages of GDP at current market prices and figures in square brackets total development expenditure.

Appendix Table 9: Non-Plan Non-Developmental Expenditures of States

Year	(Rs.crore)											
	2002-03 BE	2001-02 RE	2000-01 Accounts	1999-2000 Accounts	1998-99 Accounts	1997-98 Accounts	1996-97 Accounts	1995-96 Accounts	1994-95 Accounts	1993-94 Accounts	1992-93 Accounts	1991-92 Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total Non-Plan Non-Developmental Expenditure	157258 (6.4)	140871 (6.1)	117260 (5.6)	108424 (5.6)	85140 (4.9)	70556 (4.6)	61040 (4.5)	54417 (4.6)	48446 (4.8)	37263 (4.3)	31517 (4.2)	26615 (4.1)
I. Non-Plan Non-Developmental Revenue Expenditure	155871 (6.4)	138529 (6.0)	117275 (5.6)	104393 (5.4)	84104 (4.8)	69547 (4.6)	60443 (4.4)	53791 (4.5)	47750 (4.7)	36978 (4.3)	31205 (4.2)	26364 (4.0)
(A) Organs of State	3345	3465	2804	3384	2325	2288	2020	1790	1667	1046	898	967
(B) Fiscal Services	9911	9795	7893	6572	6524	3785	3290	3015	2664	2149	2004	1824
(C) Appropriation to Reserve and Interest Payments	74672	66354	53207	46300	37554	31539	26889	22995	20121	16541	13864	11474
of which: Interest Payments	72285	64498	51691	45162	35866	30101	25570	21928	19198	15797	13209	10940
of which: Interest on Loans from the Centre	31030	29695	27399	25438	20890	17514	15155	13057	11159	9514	7830	6522
(D) Administrative services	28795	27123	24887	23153	19375	16932	14729	13158	11388	10245	9238	7622
(E) Pension and Misc: General Services	39147	31793	28484	24984	18326	15003	13515	12834	11910	6998	5201	4477
II. Non-Plan Non-Developmental Capital Disbursements*	1387	2342	-15	4031	1036	1009	597	626	696	285	312	251
(1) Non-Plan Non-Developmental Capital Outlay	667	558	57	90	78	97	80	105	59	52	26	14
(2) Non-Plan Non-Developmental Loans and Advances by States	720	1783	-72	3940	958	912	517	521	637	232	286	237

Year	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total Non-Plan Non-Developmental Expenditure	22126 (3.9)	18804 (3.9)	15482 (3.7)	12932 (3.6)	10889 (3.5)	9393 (3.4)	8178 (2.6)	6734 (1.9)	5752 (1.4)	4860 (1.0)	4177 (0.7)
I. Non-Plan Non-Developmental Revenue Expenditure	21899 (3.9)	18606 (3.8)	15252 (3.6)	12659 (3.6)	10629 (3.4)	9195 (3.3)	7941 (3.3)	6487 (3.3)	5571 (3.3)	4706 (3.3)	4032 (3.3)
(A) Organs of State	684	794	518	417	351	321	373	248	218	175	184
(B) Fiscal Services	1517	1406	1078	924	823	1009	914	804	696	596	535
(C) Appropriation to Reserve and Interest Payments	9223	7628	6340	5253	4403	3379	2867	2254	1943	1635	1398
of which: Interest Payments	8652	7181	5933	4895	4101	2940	2466	1963	1705	1440	1225
of which: Interest on Loans from the Centre	5178	4389	3699	3145	2729	1707	1568	1196	1013	876	787
(D) Administrative services	6884	5848	4924	4308	3661	3278	2788	2391	2079	1810	1542
(E) Pension and Misc: General Services	3592	2931	2392	1758	1390	1207	1000	791	635	490	372
II. Non-Plan Non-Developmental Capital Disbursements*	227	199	230	274	260	198	237	247	181	155	146
(1) Non-Plan Non-Developmental Capital Outlay	28	19	12	26	18	-28	34	62	18	19	17
(2) Non-Plan Non-Developmental Loans and Advances by States	199	180	218	248	242	226	203	185	163	136	128

\* Exclude repayments of loans from the centre and discharge of internal debt.

Note: Figures within brackets represent percentages of GDP at current market prices.

Appendix Table 10: Devolution and Transfer of Resources from the C

(Rs. crore)

Year	2002-03	2001-02	2000-01 @1999-2000		1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
I States' Share in Central Taxes	62454	55404	50734	44121	39421	40411	35038	29048	24885	22395	20580	16848
	(14.5)	(13.8)	(14.6)	(14.1)	(14.8)	(17.7)	(17.3)	(16.4)	(15.4)	(16.6)	(17.2)	(15.6)
II Grants from the Centre (1 to 5)	54102	50681	37784	30623	23863	24223	23154	20996	20004	21176	17759	15226
	(12.6)	(12.6)	(10.9)	(9.8)	(9.0)	(10.6)	(11.4)	(11.8)	(12.4)	(15.7)	(14.9)	(14.1)
(1) State Plan Schemes	23061	19901	16200	16316	13267	12008	11693	8134	10845	10770	7843	6574
(2) Central Plan Schemes	3898	3581	1133	1078	1081	1141	857	1586	1079	1066	1035	750
(3) Centrally Sponsored Schemes	14151	12173	7182	7017	5929	5495	5235	4867	4541	6272	5486	4624
(4) NEC/Special Plan Schemes	631	268	127	110	110	120	111	432	965	70	32	-
(5) Non-Plan Grants (a to c)	12362	14757	13141	6102	3477	5458	5258	5977	2574	2998	3363	3278
a) Statutory Grants	9092	10531	8372	1988	1420	1683	3604	3972	1840	1762	2117	2120
b) Grants for Natural Calamities	663	711	500	409	608	476	525	284	182	307	522	348
c) Non-Plan Non-Statutory Grants	2608	3515	4269	3705	1449	3299	1129	1722	553	929	724	810
III. Gross Loan from the Centre (1+2+3)	71055	62930	51572	48005	40342	30771	23782	19600	19253	14410	13099	13069
	(16.5)	(15.7)	(14.9)	(15.3)	(15.1)	(13.5)	(11.7)	(11.0)	(11.9)	(10.7)	(11.0)	(12.1)
(1) Plan Loans	30328	25277	16752	19060	15569	15088	13657	8802	11571	8675	7506	6464
(2) Non-Plan Loans*	1126	1683	2214	2529	24773	15684	10125	10797	7681	5735	5593	6605
(3) Special Securities issued to NSSF**	39601	35971	32606	26416								
IV. Gross Transfer (I+II+III)	187611	169015	140090	122749	103626	95405	81974	69643	64142	57981	51438	45143
	(43.5)	(42.1)	(40.3)	(39.1)	(38.9)	(41.8)	(40.4)	(39.2)	(39.7)	(43.1)	(43.1)	(41.8)
V. Repayment and Interest Payments Liabilities (1+2)	43748	41854	37969	34619	30177	24609	21389	17835	14047	14391	12008	10217
	(10.2)	(10.4)	(10.9)	(11.0)	(11.3)	(10.8)	(10.5)	(10.0)	(8.7)	(10.7)	(10.1)	(9.5)
(1) Repayments of Loans to the Centre	12718	12158	10570	9181	9285	7095	6234	4799	4492	4877	4178	3696
(2) Interest Payments on the Loans from Centre	31030	29695	27399	25438	20892	17514	15155	13037	9555	9514	7830	6522
VI. Net Transfer of Resources from the Centre (IV-V)	143862	127162	102120	88130	73449	70796	60585	51808	50094	43590	39430	34925
	(33.4)	(31.7)	(29.4)	(28.1)	(27.6)	(31.0)	(29.9)	(29.2)	(31.0)	(32.4)	(33.0)	(32.4)

**Centre**

Year	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
I States' Share in Central Taxes	14242	13097	10736	9660	8384	7260	5855	5008	4633	4260	3789
	(15.6)	(17.1)	(16.0)	(16.1)	(16.2)	(16.2)	(14.7)	(14.9)	(16.1)	(16.9)	(16.7)
II Grants from the Centre (1 to 5)	12644	8505	9660	8275	6985	6323	4762	4093	3382	2726	2623
	(13.9)	(11.1)	(14.4)	(13.8)	(13.5)	(14.1)	(11.9)	(12.2)	(11.8)	(10.8)	(11.6)
(1) State Plan Schemes	4796	3404	3530	3377	2919	2771	1946	1848	1591	1320	1218
(2) Central Plan Schemes	813	679	1406	862	638	785	699	345	250	431	453
(3) Centrally Sponsored Schemes	3763	2183	2559	2301	1865	1293	1311	1142	786	489	390
(4) NEC/Special Plan Schemes	-	-	-	-	-	-	-	-	-	-	-
(5) Non-Plan Grants (a to c)	3272	2240	2166	1736	1563	1474	806	757	755	487	562
a) Statutory Grants	2168	1395	1037	1175	999	612	444	268	242	251	250
b) Grants for Natural Calamities	353	88	141	97	110	327	101	128	223	33	105
c) Non-Plan Non-Statutory Grants	751	757	989	465	453	534	261	361	290	203	208
III. Gross Loan from the Centre (1+2+3)	13974	11259	9937	9034	7703	8368	5910	4903	4165	3373	3022
	(15.3)	(14.7)	(14.8)	(15.1)	(14.9)	(18.7)	(14.8)	(14.6)	(14.5)	(13.4)	(13.3)
(1) Plan Loans	5905	5192	5277	5229	4178	3729	3173	2734	2385	1907	1971
(2) Non-Plan Loans*	8069	6067	4660	3805	3525	4639	2737	2169	1781	1465	1051
(3) Special Securities issued to NSSF**											
IV. Gross Transfer (I+II+III)	40860	32861	30333	26969	23072	21951	16526	14003	12180	10359	9433
	(44.9)	(42.8)	(45.2)	(45.0)	(44.6)	(48.9)	(41.5)	(41.8)	(42.4)	(41.2)	(41.6)
V. Repayment and Interest Payments Liabilities (1+2)	9175	7730	6948	6347	5646	4318	3898	3067	2443	2249	2245
	(10.1)	(10.1)	(10.4)	(10.6)	(10.9)	(9.6)	(9.8)	(9.1)	(8.5)	(8.9)	(9.9)
(1) Repayments of Loans to the Centre	3997	3341	3249	3202	2917	2611	2330	1871	1430	1373	1458
(2) Interest Payments on the Loans from Centre	5178	4389	3699	3145	2729	1707	1568	1196	1013	876	787
VI. Net Transfer of Resources from the Centre (IV-V)	31685	25131	23385	20623	17425	17633	12628	10936	9737	8110	7188
	(34.8)	(32.7)	(34.9)	(34.4)	(33.6)	(39.3)	(31.7)	(32.6)	(33.9)	(32.2)	(31.7)

\* Includes ways and means advances from the centre.

@ Figure for Bihar and Nagaland for 2000-01(Accounts) relate to Revised Estimates

\*\* With the change in the system of accounting with effect from 1999-2000, states' share in small savings which under loans from the centre is included under Internal Debt and shown as special securities issued to National Small Saving Fund of the Central Government.

[Blank or '-' means either zero or not available or not relevant]

Note: Figures in brackets are percentages of aggregate expenditures of all states.



**Appendix Table 11: State-wise Revenue Receipts, Expe**

		<i>(Rs.crore)</i>										
Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
(1)	(2)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Andhra Pradesh	Receipts	25674.8	22150.7	19475.2	16804.6	14259.5	13841.1	11193.3	9874.9	8786.4	8250.5	7066.4
			(14.8)	(14.0)	(13.4)	(12.4)	(14.5)	(12.4)	(12.4)	(12.7)	(14.3)	(15.0)
	Expenditure	28156.6	25143.6	23070.4	18037.9	16943.6	14544.3	14392.4	10613.7	9514.1	8018.2	7190.2
			(16.8)	(16.6)	(14.4)	(14.7)	(15.2)	(16.0)	(13.3)	(13.8)	(13.9)	(15.2)
	Def/Sur	-2481.8	-2992.9	-3595.2	-1233.3	-2684.1	-703.2	-3199.1	-738.8	-727.7	232.3	-123.8
			(-2.0)	(-2.6)	(-1.0)	(-2.3)	(-0.7)	(-3.5)	(-0.9)	(-1.1)	(0.4)	(-0.3)
2. Arunachal Pradesh	Receipts	1250.6	1313.8	960.4	1020.0	923.6	837.2	809.0	753.8	605.5	546.4	503.2
			(67.5)	(50.6)	(63.4)	(61.0)	(62.6)	(66.7)	(63.7)	(62.4)	(62.3)	(69.0)
	Expenditure	1030.1	1090.3	908.5	821.0	746.5	664.9	602.2	507.3	438.9	398.9	340.0
			(56.1)	(47.9)	(51.0)	(49.3)	(49.7)	(49.7)	(42.8)	(45.2)	(45.5)	(46.6)
	Def/Sur	220.5	223.5	51.9	199.0	177.1	172.3	206.7	246.5	166.6	147.5	163.2
			(11.5)	(2.7)	(12.4)	(11.7)	(12.9)	(17.1)	(20.8)	(17.2)	(16.8)	(22.4)
3. Assam	Receipts	7858.7	6629.1	5637.6	4840.9	4506.5	4325.7	3855.8	3375.7	2961.4	3317.5	2613.2
			(20.4)	(18.4)	(16.5)	(17.6)	(19.0)	(18.3)	(17.4)	(16.9)	(21.9)	(19.5)
	Expenditure	8636.0	8835.9	6417.1	5845.7	4416.3	4038.6	3571.3	3575.7	3270.7	2901.2	2450.9
			(27.2)	(20.9)	(20.0)	(17.3)	(17.7)	(17.0)	(18.4)	(18.6)	(19.2)	(18.3)
	Def/Sur	-777.3	-2206.8	-779.5	-1004.8	90.2	287.1	284.5	-200.0	-309.3	416.3	162.3
			(-6.8)	(-2.5)	(-3.4)	(0.4)	(1.3)	(1.4)	(-1.0)	(-1.8)	(2.7)	(1.2)
4. Bihar	Receipts	12015.5	10218.5	11384.7	12578.6	9272.1	8692.6	8037.9	7377.4	6797.8	6629.1	5963.6
					(18.0)	(14.1)	(14.2)	(15.0)	(16.7)	(15.4)	(17.0)	(17.7)
	Expenditure	13533.1	12560.4	14345.4	16128.3	10622.5	8956.5	8253.9	8456.2	7731.2	7318.6	6569.6
					(23.1)	(16.2)	(14.6)	(15.4)	(19.1)	(17.6)	(18.8)	(19.5)
	Def/Sur	-1517.6	-2341.9	-2960.7	-3549.7	-1350.5	-263.9	-216.0	-1078.8	-933.4	-689.5	-606.0
					(-5.1)	(-2.1)	(-0.4)	(-0.4)	(-2.4)	(-2.1)	(-1.8)	(-1.8)
5. Chattisgarh	Receipts	5384.5	4739.1	1882.9								
			(15.7)	(7.2)								
	Expenditure	5880.0	5105.7	1611.9								
			(16.9)	(6.2)								
	Def/Sur	-495.5	-366.6	271.0								
			(-1.2)	(1.0)								
6. Goa	Receipts	2295.5	2117.5	1483.2	1227.9	1147.3	1107.9	810.4	817.9	533.6	463.8	388.8
			(29.5)	(21.1)	(18.2)	(18.9)	(22.5)	(20.4)	(24.6)	(18.8)	(19.3)	(19.5)
	Expenditure	2384.1	2248.3	1709.3	1436.8	1288.0	1121.9	788.9	785.0	477.3	430.5	380.3
			(31.3)	(24.3)	(21.3)	(21.2)	(22.8)	(19.9)	(23.7)	(16.8)	(18.0)	(19.0)
	Def/Sur	-88.6	-130.8	-226.1	-208.9	-140.8	-14.1	21.5	32.9	56.3	33.3	8.5
			(-1.8)	(-3.2)	(-3.1)	(-2.3)	(-0.3)	(0.5)	(1.0)	(2.0)	(1.4)	(0.4)

**Expenditure and Revenue Deficit.**

Year		1991-92	1990-91	1989-	1988-	1987-	1986-	1985-	1984-	1983-	1982-	1981-	1980-
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1. Andhra Pradesh	Receipts	6282.0 (14.5)	5347.2 (15.1)	4476.8 (14.9)	4279.0 (16.3)	3478.1 (16.7)	3056.0 (17.5)	2773.2 (17.1)	2293.7 (15.9)	1953.3 (14.6)	1639.0 (14.2)	1466.2 (13.7)	1264.5 (14.5)
	Expenditure	6451.6 (14.9)	5504.8 (15.5)	4715.1 (15.7)	4245.7 (16.2)	3440.9 (16.5)	3244.5 (18.6)	2780.5 (17.1)	2462.8 (17.1)	2041.9 (15.3)	1506.5 (13.1)	1386.2 (13.0)	1161.1 (13.3)
	Def/Sur	-169.6 (-0.4)	-157.6 (-0.4)	-238.3 (-0.8)	33.3 (0.1)	37.2 (0.2)	-188.5 (-1.1)	-7.3 (-0.0)	-169.1 (-1.2)	-88.6 (-0.7)	132.5 (1.2)	80.0 (0.8)	103.4 (1.2)
2. Arunachal Pradesh	Receipts	445.7 (72.0)	358.2 (71.6)	289.1 (71.3)	306.7 (80.5)	296.3 (91.2)	211.5 (70.5)						
	Expenditure	287.5 (46.4)	258.1 (51.6)	257.5 (63.5)	214.2 (56.2)	245.6 (75.6)	172.9 (57.6)						
	Def/Sur	158.2 (25.6)	100.1 (20.0)	31.6 (7.8)	92.5 (24.3)	50.7 (15.6)	38.6 (12.9)						
3. Assam	Receipts	2417.7 (19.8)	1776.6 (16.3)	1532.0 (16.4)	1372.8 (17.6)	1241.0 (17.2)	1209.9 (19.0)	937.5 (16.1)	699.0 (13.3)	550.7 (12.3)	439.0 (11.7)	365.4 (11.0)	522.2 (20.2)
	Expenditure	2148.1 (17.6)	1920.4 (17.6)	1668.8 (17.9)	1435.4 (18.4)	1325.4 (18.4)	1149.3 (18.1)	943.1 (16.2)	834.8 (15.9)	687.9 (15.4)	482.9 (12.8)	402.2 (12.1)	357.4 (13.8)
	Def/Sur	269.6 (2.2)	-143.8 (-1.3)	-136.8 (-1.5)	-62.6 (-0.8)	-84.4 (-1.2)	60.6 (1.0)	-5.6 (-0.1)	-135.8 (-2.6)	-137.2 (-3.1)	-43.9 (-1.2)	-36.8 (-1.1)	164.8 (6.4)
4. Bihar	Receipts	4853.7 (15.6)	4321.6 (15.5)	3911.1 (16.4)	3488.1 (15.6)	2808.8 (15.1)	2622.7 (15.3)	2395.7 (15.9)	1793.9 (13.1)	1504.3 (13.0)	1318.8 (13.0)	1160.0 (12.8)	988.0 (12.7)
	Expenditure	5738.7 (18.4)	4887.7 (17.5)	3944.5 (16.5)	3210.6 (14.3)	2618.8 (14.1)	2277.3 (13.3)	2098.0 (13.9)	1687.2 (12.3)	1432.2 (12.4)	1356.5 (13.3)	1167.1 (12.9)	928.5 (12.0)
	Def/Sur	-885.0 (-2.8)	-566.1 (-2.0)	-33.4 (-0.1)	277.5 (1.2)	190.0 (1.0)	345.4 (2.0)	297.7 (2.0)	106.7 (0.8)	72.1 (0.6)	-37.7 (-0.4)	-7.1 (-0.1)	59.5 (0.8)
5. Chattisgarh	Receipts												
	Expenditure												
	Def/Sur												
6. Goa	Receipts	322.3 (19.5)	282.6 (21.1)	217.1 (18.0)	210.8 (20.2)	160.9 (17.6)	170.9 (20.8)						
	Expenditure	331.8 (20.0)	275.4 (20.5)	228.3 (19.0)	198.8 (19.0)	168.4 (18.4)	172.0 (20.9)						
	Def/Sur	-9.5 (-0.6)	7.2 (0.5)	-11.2 (-0.9)	12.0 (1.1)	-7.5 (-0.8)	-1.1 (-0.1)						

Appendix Table 11: State-wise Revenue Receipts, Expe

		(Rs.crore)										
Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
(1)	(2)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
7. Gujarat	Receipts	18349.2	17821.0	15738.6	13900.3	12742.7	11125.4	9668.0	8544.0	7806.4	7030.0	5911.1
				(14.0)	(13.1)	(12.2)	(12.2)	(11.3)	(11.9)	(12.3)	(14.3)	(13.4)
	Expenditure	24165.1	26146.3	22040.8	17517.1	15606.2	12143.1	10259.4	8766.1	7544.2	6933.8	6210.9
				(19.7)	(16.5)	(15.0)	(13.4)	(12.0)	(12.2)	(11.9)	(14.1)	(14.1)
	Def/Sur	-5815.9	-8325.3	-6302.2	-3616.8	-2863.4	-1017.8	-591.4	-222.1	262.2	96.2	-299.8
				(-5.6)	(-3.4)	(-2.7)	(-1.1)	(-0.7)	(-0.3)	(0.4)	(0.2)	(-0.7)
8. Haryana	Receipts	8925.1	7922.8	6573.9	5766.8	5478.7	5897.8	6048.3	5014.7	5882.4	3481.5	2377.6
				(12.0)	(11.8)	(12.6)	(15.3)	(17.0)	(16.8)	(22.4)	(15.7)	(12.7)
	Expenditure	9981.4	9093.3	7181.4	6952.1	7018.9	6617.2	6767.0	5361.5	6272.9	3401.0	2379.3
				(13.1)	(14.2)	(16.1)	(17.1)	(19.0)	(18.0)	(23.9)	(15.4)	(12.7)
	Def/Sur	-1056.3	-1170.5	-607.5	-1185.3	-1540.2	-719.4	-718.7	-346.8	-390.5	80.5	-1.7
				(-1.1)	(-2.4)	(-3.5)	(-1.9)	(-2.0)	(-1.2)	(-1.5)	(0.4)	(-0.0)
9. Himachal Pradesh	Receipts	3712.9	3678.4	3045.6	3715.3	2311.9	2170.5	1992.0	1754.0	1306.4	1465.1	1052.5
				(23.5)	(31.0)	(21.6)	(24.6)	(25.7)	(26.2)	(22.4)	(30.6)	(24.3)
	Expenditure	4899.0	4509.7	4376.2	3821.5	3334.3	2699.1	2146.9	1904.3	1614.3	1351.5	1145.6
				(33.8)	(31.9)	(31.2)	(30.5)	(27.7)	(28.4)	(27.7)	(28.3)	(26.5)
	Def/Sur	-1186.1	-831.3	-1330.6	-106.2	-1022.3	-528.7	-154.9	-150.3	-307.9	113.6	-93.1
				(-10.3)	(-0.9)	(-9.6)	(-6.0)	(-2.0)	(-2.2)	(-5.3)	(2.4)	(-2.2)
10. Jammu and Kash	Receipts	6497.2	6858.1	5426.7	5513.6	4509.1	4287.7	3690.2	3256.4	3026.9	2227.3	2048.9
				(36.8)	(39.5)	(35.9)	(41.7)	(40.4)	(40.2)	(43.4)	(35.1)	(39.2)
	Expenditure	6420.2	6122.5	6685.3	6055.2	4909.4	3479.6	2898.6	2515.7	2324.4	1768.4	1781.9
				(45.3)	(43.4)	(39.1)	(33.8)	(31.8)	(31.1)	(33.3)	(27.9)	(34.1)
	Def/Sur	77.0	735.6	-1258.6	-541.6	-400.2	808.0	791.6	740.7	702.5	458.9	267.0
				(-8.5)	(-3.9)	(-3.2)	(7.9)	(8.7)	(9.1)	(10.1)	(7.2)	(5.1)
11. Jharkhand	Receipts	7405.0	6099.6									
	Expenditure	7383.1	5999.1									
	Def/Sur	21.9	100.5									
12. Karnataka	Receipts	18798.5	15926.3	14822.7	12906.5	11230.4	10613.4	9622.2	8543.4	6968.4	6324.7	5421.7
				(14.1)	(13.4)	(12.8)	(14.8)	(14.8)	(15.2)	(14.5)	(15.4)	(15.3)
	Expenditure	21403.6	18932.5	16685.0	15231.8	12445.6	10890.2	10201.1	8481.2	7264.5	6208.3	5591.7
				(15.8)	(15.8)	(14.1)	(15.2)	(15.7)	(15.1)	(15.2)	(15.1)	(15.8)
	Def/Sur	-2605.1	-3006.2	-1862.3	-2325.3	-1215.2	-276.8	-578.9	62.2	-296.1	116.4	-170.0

**Expenditure and Revenue Deficit.**

Year		1991-92	1990-91	1989-	1988-	1987-	1986-	1985-	1984-	1983-	1982-	1981-	1980-
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
7. Gujarat	Receipts	4662.6	3379.2	3601.2	3235.7	2806.5	2159.7	1902.4	1769.4	1565.1	1349.2	1159.4	1025.0
		(14.0)	(11.1)	(13.3)	(13.3)	(15.8)	(12.2)	(12.5)	(12.2)	(11.3)	(12.5)	(11.5)	(12.7)
	Expenditure	5238.2	4081.9	3727.3	3362.4	3093.0	2469.2	1972.4	1701.2	1426.1	1283.0	1039.1	903.2
		(15.7)	(13.4)	(13.8)	(13.8)	(17.4)	(14.0)	(12.9)	(11.7)	(10.3)	(11.9)	(10.3)	(11.2)
	Def/Sur	-575.6	-702.7	-126.1	-126.7	-286.5	-309.5	-70.0	68.2	139.0	66.2	120.3	121.8
		(-1.7)	(-2.3)	(-0.5)	(-0.5)	(-1.6)	(-1.8)	(-0.5)	(0.5)	(1.0)	(0.6)	(1.2)	(1.5)
8. Haryana	Receipts	2241.8	1913.4	1607.2	1441.0	1303.8	1130.1	960.3	790.4	698.6	611.6	536.0	459.9
		(12.7)	(13.0)	(13.4)	(13.3)	(15.6)	(15.2)	(13.6)	(13.6)	(13.2)	(12.6)	(12.7)	(12.6)
	Expenditure	2274.0	1933.1	1701.7	1442.9	1287.5	967.3	854.2	760.8	622.7	566.8	485.5	400.7
		(12.9)	(13.1)	(14.2)	(13.4)	(15.4)	(13.0)	(12.1)	(13.1)	(11.8)	(11.7)	(11.5)	(11.0)
	Def/Sur	-32.2	-19.7	-94.5	-1.9	16.3	162.8	106.1	29.6	75.9	44.8	50.5	59.2
		(-0.2)	(-0.1)	(-0.8)	(-0.0)	(0.2)	(2.2)	(1.5)	(0.5)	(1.4)	(0.9)	(1.2)	(1.6)
9. Himachal Pradesh	Receipts	992.4	806.7	721.2	698.3	649.8	533.8	519.2	381.7	316.9	272.2	234.2	292.3
		(26.4)	(25.3)	(26.2)	(28.6)	(33.3)	(31.1)	(33.4)	(29.6)	(24.8)	(24.4)	(22.4)	(32.5)
	Expenditure	982.6	901.5	782.5	768.2	608.8	464.0	411.3	344.1	284.2	263.2	212.4	187.7
		(26.2)	(28.3)	(28.4)	(31.5)	(31.2)	(27.0)	(26.5)	(26.7)	(22.3)	(23.6)	(20.3)	(20.9)
	Def/Sur	9.8	-94.8	-61.3	-69.9	41.0	69.8	107.9	37.6	32.7	9.0	21.8	104.6
		(0.3)	(-3.0)	(-2.2)	(-2.9)	(2.1)	(4.1)	(6.9)	(2.9)	(2.6)	(0.8)	(2.1)	(11.6)
10. Jammu and Kash	Receipts	1625.4	1157.8	958.0	901.7	754.0	694.7	601.9	438.3	375.8	325.0	298.5	258.0
		(34.5)	(27.9)	(25.3)	(25.6)	(26.0)	(23.1)	(23.2)	(18.9)	(18.4)	(18.1)	(19.1)	(19.0)
	Expenditure	1521.4	1249.0	1081.2	965.7	860.7	653.3	595.4	509.3	422.3	326.0	296.2	273.2
		(32.3)	(30.1)	(28.6)	(27.5)	(29.7)	(21.7)	(23.0)	(22.0)	(20.6)	(18.2)	(19.0)	(20.1)
	Def/Sur	104.0	-91.2	-123.2	-64.0	-106.7	41.4	6.5	-71.0	-46.5	-1.0	2.3	-15.2
		(2.2)	(-2.2)	(-3.3)	(-1.8)	(-3.7)	(1.4)	(0.3)	(-3.1)	(-2.3)	(-0.1)	(0.1)	(-1.1)
11. Jharkhand	Receipts												
	Expenditure												
	Def/Sur												
12. Karnataka	Receipts	4775.4	3892.2	3336.5	2963.5	2556.9	2284.1	2013.1	1739.9	1489.4	1280.6	1166.6	953.4
		(14.8)	(15.6)	(15.4)	(15.6)	(15.7)	(16.0)	(16.2)	(15.0)	(14.4)	(14.9)	(15.1)	(14.3)
	Expenditure	4954.1	3971.1	3482.9	3002.3	2666.7	2204.7	2097.8	1883.5	1416.5	1238.7	1002.3	894.9
		(15.3)	3971.1	3971.1	3971.1	3971.1	3971.1	3971.1	3971.1	3971.1	3971.1	3971.1	3971.1
	Def/Sur	-178.7	-78.9	-146.4	-38.8	-109.8	79.4	-84.7	-143.6	72.9	41.9	164.3	58.5

**Appendix Table 11: State-wise Revenue Receipts, Expe**

		<i>(Rs.crore)</i>										
Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
(1)	(2)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
13. Kerala				(-1.8)	(-2.4)	(-1.4)	(-0.4)	(-0.9)	(0.1)	(-0.6)	(0.3)	(-0.5)
	Receipts	11976.4	9972.6	8730.9	7941.8	7198.1	7118.2	6145.1	5423.6	4666.4	3922.1	3318.7
			(13.1)	(12.6)	(12.7)	(12.8)	(14.4)	(13.8)	(14.0)	(14.6)	(14.9)	(14.2)
	Expenditure	13893.2	11859.0	11877.9	11566.0	9228.1	8241.1	6788.1	5826.4	5066.3	4293.4	3656.1
			(15.6)	(17.2)	(18.5)	(16.4)	(16.7)	(15.3)	(15.0)	(15.9)	(16.3)	(15.7)
	Def/Sur	-1916.8	-1886.4	-3147.0	-3624.2	-2030.0	-1122.9	-643.0	-402.8	-399.9	-371.3	-337.4
			(-2.5)	(-4.6)	(-5.8)	(-3.6)	(-2.3)	(-1.4)	(-1.0)	(-1.3)	(-1.4)	(-1.4)
14. Madhya Pradesh	Receipts	14332.4	12578.4	13667.1	13203.7	11345.9	11257.1	10014.2	8653.5	7618.3	7069.8	6442.6
					(12.8)	(12.2)	(13.8)	(13.5)	(13.3)	(13.2)	(13.6)	(15.1)
	Expenditure	14326.3	16277.1	14986.4	16135.9	14217.6	11726.4	11462.1	9130.9	7808.8	7517.9	6157.3
					(15.6)	(15.2)	(14.3)	(15.4)	(14.0)	(13.5)	(14.4)	(14.4)
	Def/Sur	6.1	-3698.7	-1319.3	-2932.2	-2871.8	-469.3	-1447.9	-477.4	-190.5	-448.1	285.3
					(-2.8)	(-3.1)	(-0.6)	(-1.9)	(-0.7)	(-0.3)	(-0.9)	(0.7)
15. Maharashtra	Receipts	35750.0	31154.3	29566.9	25269.5	21737.1	20316.6	19255.2	16559.3	15089.5	12986.8	10818.2
			(11.5)	(12.4)	(10.4)	(10.2)	(10.5)	(10.7)	(10.5)	(11.6)	(11.5)	(11.5)
	Expenditure	40151.7	37399.0	37401.0	29538.2	25663.0	22896.5	20845.8	17168.4	14812.2	13108.7	11546.7
			(13.8)	(15.7)	(12.1)	(12.0)	(11.8)	(11.6)	(10.9)	(11.4)	(11.6)	(12.3)
	Def/Sur	-4401.7	-6244.7	-7834.1	-4268.7	-3925.9	-2579.9	-1590.6	-609.1	277.3	-121.9	-728.5
			(-2.3)	(-3.3)	(-1.8)	(-1.8)	(-1.3)	(-0.9)	(-0.4)	(0.2)	(-0.1)	(-0.8)
16. Manipur	Receipts	1324.0	1432.0	1044.6	1069.9	896.8	863.0	808.1	691.7	592.1	578.5	480.0
			(39.9)	(31.6)	(33.6)	(34.3)	(38.9)	(42.2)	(42.5)	(42.1)	(44.2)	(43.9)
	Expenditure	1366.6	1441.6	1130.9	1356.9	788.6	797.7	708.2	618.8	508.3	437.6	397.8
			(40.1)	(34.2)	(42.6)	(30.2)	(36.0)	(37.0)	(38.0)	(36.2)	(33.5)	(36.4)
	Def/Sur	-42.6	-9.6	-86.3	-287.0	108.1	65.3	99.9	72.9	83.8	140.9	82.2
			(-0.3)	(-2.6)	(-9.0)	(4.1)	(2.9)	(5.2)	(4.5)	(6.0)	(10.8)	(7.5)
17. Meghalaya	Receipts	1510.4	1357.9	1132.2	943.7	832.7	696.8	730.5	683.9	530.3	500.8	428.5
			(34.1)	(30.4)	(28.7)	(28.3)	(27.9)	(33.2)	(34.3)	(31.8)	(33.1)	(32.5)
	Expenditure	1442.7	1355.9	1079.5	927.8	815.4	685.1	617.0	580.4	456.9	482.9	410.3
			(34.1)	(28.9)	(28.2)	(27.7)	(27.4)	(28.1)	(29.1)	(27.4)	(32.0)	(31.2)
	Def/Sur	67.7	2.0	52.7	15.9	17.3	11.6	113.5	103.5	73.4	17.9	18.2
			(0.1)	(1.4)	(0.5)	(0.6)	(0.5)	(5.2)	(5.2)	(4.4)	(1.2)	(1.4)
18. Mizoram	Receipts	1036.5	1104.0	828.2	953.7	735.0	721.4	667.6	627.4	538.4	502.7	421.4
					(67.7)	(59.0)	(64.2)	(62.3)	(67.0)	(72.9)	(70.7)	(69.3)
	Expenditure	1020.6	1145.2	1021.6	894.4	690.8	661.6	620.6	565.1	463.5	418.8	374.2
					(63.5)	(55.4)	(58.9)	(57.9)	(60.3)	(62.7)	(58.9)	(61.5)
	Def/Sur	15.9	-41.2	-193.4	59.3	44.1	59.9	47.0	62.3	74.9	83.9	47.2
					(4.21)	(3.54)	(5.33)	(4.38)	(6.65)	(10.14)	(11.80)	(7.76)

**Expenditure and Revenue Deficit.**

Year		1991-92	1990-91	1989-	1988-	1987-	1986-	1985-	1984-	1983-	1982-	1981-	1980-
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
13. Kerala		(-0.6)	(-0.3)	(-0.7)	(-0.2)	(-0.7)	(0.6)	(-0.7)	(-1.2)	(0.7)	(0.5)	(2.1)	(0.9)
	Receipts	2852.1	2402.9	2047.6	1897.0	1586.0	1502.5	1371.7	1125.0	934.2	810.1	850.4	640.3
		(13.9)	(14.6)	(14.3)	(15.2)	(14.2)	(15.1)	(15.6)	(13.8)	(12.7)	(12.9)	(15.8)	(12.8)
	Expenditure	3216.5	2824.9	2298.0	2061.0	1780.7	1654.7	1445.3	1138.6	992.4	783.3	754.5	667.6
14. Madhya Pradesh		(15.7)	(17.1)	(16.1)	(16.5)	(15.9)	(16.6)	(16.4)	(14.0)	(13.5)	(12.5)	(14.0)	(13.3)
	Def/Sur	-364.4	-422.0	-250.4	-164.0	-194.7	-152.2	-73.6	-13.6	-58.2	26.8	95.9	-27.3
		(-1.8)	(-2.6)	(-1.8)	(-1.3)	(-1.7)	(-1.5)	(-0.8)	(-0.2)	(-0.8)	(0.4)	(1.8)	(-0.5)
	Receipts	5377.0	4545.4	3876.7	3471.7	2994.2	2567.4	2173.5	1812.9	1800.0	1516.1	1344.0	1133.9
15. Maharashtra		(14.1)	(12.8)	(13.6)	(13.7)	(13.9)	(15.1)	(13.4)	(13.1)	(13.4)	(13.2)	(13.4)	(12.5)
	Expenditure	5420.8	4746.1	3779.3	3617.6	3053.1	2531.6	2103.0	1733.7	1623.7	1328.3	1114.8	1016.1
		(14.2)	(13.3)	(13.2)	(14.3)	(14.2)	(14.9)	(12.9)	(12.5)	(12.1)	(11.6)	(11.1)	(11.2)
	Def/Sur	-43.8	-200.7	97.4	-145.9	-58.9	35.8	70.5	79.2	176.3	187.8	229.2	117.8
16. Manipur		(-0.1)	(-0.6)	(0.3)	(-0.6)	(-0.3)	(0.2)	(0.4)	(0.6)	(1.3)	(1.6)	(2.3)	(1.3)
	Receipts	9772.6	8699.0	7528.6	6299.8	5578.2	4978.2	4174.1	3667.8	3251.9	2838.2	2385.4	2038.0
		(12.9)	(13.1)	(13.1)	(13.5)	(14.3)	(15.1)	(13.7)	(13.9)	(13.4)	(13.5)	(12.3)	(11.9)
	Expenditure	10048.7	8753.6	7902.5	6540.6	5504.4	4978.7	4490.8	3879.8	3181.2	2628.0	2238.0	1917.0
17. Meghalaya		(13.3)	(13.2)	(13.8)	(14.0)	(14.1)	(15.1)	(14.7)	(14.7)	(13.1)	(12.5)	(11.6)	(11.2)
	Def/Sur	-276.1	-54.6	-373.9	-240.8	73.8	-0.5	-316.7	-212.0	70.7	210.2	147.4	121.0
		(-0.4)	(-0.1)	(-0.7)	(-0.5)	(0.2)	(-0.0)	(-1.0)	(-0.8)	(0.3)	(1.0)	(0.8)	(0.7)
	Receipts	450.8	395.7	332.0	343.2	287.0	248.3	226.2	171.3	129.6	112.6	95.0	110.7
18. Mizoram		(45.7)	(48.2)	(46.1)	(50.5)	(47.5)	(51.8)	(54.1)	(44.8)	(38.5)	(39.5)	(35.8)	(50.8)
	Expenditure	377.5	307.2	299.3	278.2	214.6	198.0	155.8	133.7	105.3	92.3	85.1	70.4
		(38.3)	(37.4)	(41.6)	(40.9)	(35.5)	(41.3)	(37.3)	(35.0)	(31.2)	(32.4)	(32.1)	(32.3)
	Def/Sur	73.3	88.5	32.7	65.0	72.4	50.3	70.4	37.6	24.3	20.3	9.9	40.3
19. Nagaland		(7.4)	(10.8)	(4.5)	(9.6)	(12.0)	(10.5)	(16.8)	(9.8)	(7.2)	(7.1)	(3.7)	(18.5)
	Receipts	403.7	353.1	309.2	302.2	256.4	214.6	182.9	147.9	124.1	96.7	82.3	89.9
		(34.1)	(34.7)	(35.5)	(44.9)	(42.0)	(42.0)	(40.7)	(37.7)	(36.4)	(33.0)	(31.3)	(39.3)
	Expenditure	368.0	310.9	258.7	224.6	189.6	156.4	135.0	116.8	99.5	85.0	74.3	59.8
20. Tripura		(31.0)	(30.6)	(29.7)	(33.4)	(31.1)	(30.6)	(30.1)	(29.8)	(29.2)	(29.0)	(28.3)	(26.2)
	Def/Sur	35.7	42.2	50.5	77.6	66.8	58.2	47.9	31.1	24.6	11.7	8.0	30.1
		(3.0)	(4.1)	(5.8)	(11.5)	(10.9)	(11.4)	(10.7)	(7.9)	(7.2)	(4.0)	(3.1)	(13.2)
	Receipts	400.0	461.9	304.2	273.8	193.7	67.7	129.9					
21. West Bengal		(75.4)	(118.7)	(85.4)	(83.3)	(59.3)	(27.7)	(62.9)					
	Expenditure	321.1	304.8	239.6	230.8	246.0	46.4	131.4					
		(60.5)	(78.3)	(67.3)	(70.2)	(75.4)	(19.0)	(63.6)					
	Def/Sur	78.9	157.1	64.6	43.0	-52.3	21.3	-1.5					
		(14.87)	(40.37)	(18.14)	(13.08)	(-16.02)	(8.72)	(-0.73)					

**Appendix Table 11: State-wise Revenue Receipts, Expe**

		<i>(Rs.crore)</i>										
Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
(1)	(2)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
19. Nagaland	Receipts	1604.8	1495.6	1419.8	1144.0	1035.7	992.9	874.0	781.0	631.0	632.4	514.2
					(44.9)	(43.4)	(42.7)	(43.2)	(43.1)	(39.5)	(46.0)	(47.8)
	Expenditure	1515.2	1450.7	1420.2	1180.3	1049.1	1003.9	865.2	845.2	721.8	679.6	527.2
					(46.3)	(44.0)	(43.2)	(42.7)	(46.6)	(45.2)	(49.4)	(49.0)
	Def/Sur	89.6	44.9	-0.4	-36.3	-13.4	-10.9	8.8	-64.2	-90.8	-47.2	-13.0
					(-1.4)	(-0.6)	(-0.5)	(0.4)	(-3.5)	(-5.7)	(-3.4)	(-1.2)
20. Orissa	Receipts	9603.0	8109.8	6902.0	5884.6	4554.4	4632.0	4286.8	3890.7	3575.9	3207.8	2913.2
			(18.7)	(17.8)	(15.2)	(12.8)	(14.4)	(16.2)	(14.3)	(16.1)	(17.3)	(18.4)
	Expenditure	11357.8	10224.1	8828.8	8458.5	6819.2	5536.5	5117.3	4697.8	4035.5	3482.2	3048.9
			(23.6)	(22.8)	(21.9)	(19.2)	(17.2)	(19.3)	(17.3)	(18.2)	(18.8)	(19.3)
	Def/Sur	-1754.8	-2114.3	-1926.8	-2573.9	-2264.8	-904.5	-830.5	-807.1	-459.6	-274.4	-135.7
			(-4.9)	(-5.0)	(-6.7)	(-6.4)	(-2.8)	(-3.1)	(-3.0)	(-2.1)	(-1.5)	(-0.9)
21. Punjab	Receipts	12946.4	9624.6	9376.9	7467.9	5755.6	6351.3	5568.6	5184.8	5300.9	3276.6	2786.9
			(13.7)	(12.0)	(10.3)	(13.0)	(12.6)	(13.4)	(15.5)	(10.8)	(10.9)	(10.9)
	Expenditure	15964.0	13466.6	11712.8	10195.3	8384.3	7835.2	6925.7	5635.0	6042.8	4043.5	3422.5
			(17.1)	(16.3)	(15.0)	(16.1)	(15.7)	(14.6)	(17.7)	(13.4)	(13.4)	(13.4)
	Def/Sur	-3017.6	-3842.0	-2335.9	-2727.4	-2628.7	-1483.9	-1357.1	-450.2	-741.9	-766.9	-635.6
			(-3.4)	(-4.4)	(-4.7)	(-3.0)	(-3.1)	(-1.2)	(-2.2)	(-2.5)	(-2.5)	(-2.5)
22. Rajasthan	Receipts	14362.5	12665.0	12401.8	9789.6	8579.3	8404.2	7559.7	7629.7	6321.7	5596.9	4887.5
			(14.1)	(15.6)	(12.5)	(11.7)	(13.1)	(13.1)	(16.1)	(15.2)	(17.0)	(15.6)
	Expenditure	18214.4	16175.0	15035.4	13429.6	11575.6	8986.1	8425.7	8331.5	6746.5	5897.6	4997.0
			(18.0)	(18.9)	(17.1)	(15.8)	(14.0)	(14.6)	(17.6)	(16.3)	(17.9)	(16.0)
	Def/Sur	-3851.9	-3510.0	-2633.6	-3640.0	-2996.3	-581.8	-866.0	-701.8	-424.8	-300.7	-109.5
			(-3.91)	(-3.31)	(-4.64)	(-4.10)	(-0.91)	(-1.51)	(-1.48)	(-1.02)	(-0.91)	(-0.35)
23. Sikkim	Receipts	1939.9	1058.3	862.6	1511.8	1440.7	1299.5	1157.6	941.2	546.2	224.9	209.2
			(108.3)	(94.7)	(180.0)	(184.2)	(199.6)	(209.3)	(195.7)	(135.5)	(59.7)	(75.2)
	Expenditure	1709.1	848.0	763.3	1510.0	1495.6	1258.1	1118.9	881.2	526.4	188.9	179.7
			(86.8)	(83.8)	(179.8)	(191.3)	(193.3)	(202.3)	(183.2)	(130.6)	(50.1)	(64.6)
	Def/Sur	230.8	210.3	99.3	1.8	-54.9	41.4	38.7	60.0	19.8	36.0	29.5
			(21.5)	(10.9)	(0.2)	(-7.0)	(6.4)	(7.0)	(12.5)	(4.9)	(9.5)	(10.6)
24. Tamil Nadu	Receipts	21318.3	18982.2	18316.7	16327.5	14260.8	13587.0	11961.3	10599.3	9219.4	8066.1	7016.3
			(12.8)	(13.0)	(12.9)	(12.1)	(13.1)	(13.4)	(13.6)	(13.4)	(14.0)	(14.7)
	Expenditure	26861.5	22414.6	21752.4	20727.8	17697.4	14950.9	13064.9	10910.6	9635.0	8758.0	8542.5
			(15.1)	(15.4)	(16.4)	(15.0)	(14.4)	(14.6)	(14.0)	(14.0)	(15.2)	(17.9)
	Def/Sur	-5543.2	-3432.4	-3435.7	-4400.3	-3436.6	-1363.9	-1103.6	-311.3	-415.6	-691.9	-1526.2
			(-2.3)	(-2.4)	(-3.5)	(-2.9)	(-1.3)	(-1.2)	(-0.4)	(-0.6)	(-1.2)	(-3.2)

**Expenditure and Revenue Deficit.**

Year		1991-92	1990-91	1989-	1988-	1987-	1986-	1985-	1984-	1983-	1982-	1981-	1980-
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
19. Nagaland	Receipts	495.1	416.7	347.3	384.7	350.9	297.3	264.5	200.6	161.9	133.8	108.3	143.8
		(53.8)	(54.3)	(54.4)	(68.9)	(75.9)	(82.4)	(82.7)	(70.5)	(66.1)	(63.5)	(62.9)	(103.2)
	Expenditure	488.8	421.9	393.2	343.5	328.3	263.2	203.7	163.0	165.2	128.3	100.6	91.5
		(53.1)	(55.0)	(61.6)	(61.5)	(71.0)	(73.0)	(63.7)	(57.3)	(67.5)	(60.9)	(58.4)	(65.7)
20. Orissa	Def/Sur	6.3	-5.2	-45.9	41.2	22.6	34.1	60.8	37.6	-3.3	5.5	7.7	52.3
		(0.7)	(-0.7)	(-7.2)	(7.4)	(4.9)	(9.5)	(19.0)	(13.2)	(-1.3)	(2.6)	(4.5)	(37.5)
	Receipts	2447.3	2170.9	1740.7	1550.9	1333.0	1228.2	940.8	822.8	783.0	801.6	601.5	621.3
		(16.7)	(19.0)	(15.1)	(15.4)	(16.8)	(15.8)	(13.2)	(13.8)	(13.1)	(17.2)	(13.8)	(16.0)
21. Punjab	Expenditure	2635.0	2190.5	1846.1	1658.7	1407.6	1247.9	1000.9	896.8	782.7	824.6	573.5	540.5
		(18.0)	(19.2)	(16.0)	(16.5)	(17.7)	(16.1)	(14.0)	(15.1)	(13.1)	(17.7)	(13.2)	(13.9)
	Def/Sur	-187.7	-19.6	-105.4	-107.8	-74.6	-19.7	-60.1	-74.0	0.3	-23.0	28.0	80.8
		(-1.3)	(-0.2)	(-0.9)	(-1.1)	(-0.9)	(-0.3)	(-0.8)	(-1.2)	(0.0)	(-0.5)	(0.6)	(2.1)
22. Rajasthan	Receipts	3715.9	1975.7	1799.9	1623.4	1404.5	1292.5	1170.2	932.0	879.1	786.0	682.6	567.6
		(16.7)	(10.7)	(10.9)	(11.8)	(11.8)	(12.7)	(12.6)	(11.5)	(12.3)	(12.2)	(11.8)	(11.6)
	Expenditure	4196.8	2519.9	2021.0	1867.5	1633.5	1202.0	1162.9	941.3	819.8	683.5	619.9	549.5
		(18.9)	(13.7)	(12.2)	(13.6)	(13.7)	(11.8)	(12.6)	(11.6)	(11.5)	(10.6)	(10.7)	(11.2)
23. Sikkim	Def/Sur	-480.8	-544.2	-221.1	-244.1	-229.0	90.5	7.3	-9.3	59.3	102.5	62.7	18.1
		(-2.2)	(-3.0)	(-1.3)	(-1.8)	(-1.9)	(0.9)	(0.1)	(-0.1)	(0.8)	(1.6)	(1.1)	(0.4)
	Receipts	4128.8	3647.9	2667.6	2352.1	2183.0	1806.5	1505.7	1227.2	1143.1	1009.0	857.0	752.8
		(15.5)	(15.2)	(14.6)	(14.0)	(17.3)	(15.7)	(14.8)	(13.4)	(12.6)	(14.0)	(13.6)	(14.1)
24. Tamil Nadu	Expenditure	4080.2	3480.0	2697.6	2570.7	2539.1	1866.7	1507.8	1303.0	1098.4	954.5	822.8	687.5
		(15.3)	(14.5)	(14.8)	(15.3)	(20.1)	(16.2)	(14.8)	(14.2)	(12.1)	(13.2)	(13.0)	(12.8)
	Def/Sur	48.5	167.9	-30.0	-218.6	-356.1	-60.2	-2.1	-75.8	44.7	54.5	34.2	65.3
		(0.18)	(0.70)	(-0.16)	(-1.30)	(-2.82)	(-0.52)	(-0.02)	(-0.83)	(0.49)	(0.76)	(0.54)	(1.22)
25. West Bengal	Receipts	182.4	159.5	134.2	149.4	126.4	113.3	91.6	77.2	56.0	48.2	39.1	37.1
		(67.6)	(65.5)	(63.2)	(77.5)	(72.7)	(75.0)	(72.1)	(72.7)	(67.2)	(66.1)	(63.6)	(68.5)
	Expenditure	155.1	128.1	115.2	113.1	98.4	81.2	77.5	58.5	49.2	35.4	31.7	29.8
		(57.5)	(52.6)	(54.2)	(58.7)	(56.6)	(53.8)	(61.0)	(55.1)	(59.1)	(48.6)	(51.6)	(55.0)
26. Andhra Pradesh	Def/Sur	27.3	31.4	19.0	36.3	28.0	32.1	14.1	18.7	6.8	12.8	7.4	7.3
		(10.1)	(12.9)	(8.9)	(18.8)	(16.1)	(21.3)	(11.1)	(17.6)	(8.2)	(17.6)	(12.0)	(13.5)
	Receipts	6775.7	5087.9	4251.5	3488.8	3091.9	2879.3	2638.3	2227.5	1962.5	1678.0	1441.5	1279.9
		(16.5)	(14.6)	(14.1)	(13.6)	(13.5)	(14.8)	(15.2)	(14.7)	(15.2)	(15.1)	(13.4)	(14.3)
27. Karnataka	Expenditure	8679.5	5641.3	4730.7	3763.0	3374.8	2775.7	2449.7	2210.3	1910.8	1576.0	1359.9	1152.2
		(21.2)	(16.2)	(15.7)	(14.6)	(14.7)	(14.3)	(14.1)	(14.6)	(14.8)	(14.2)	(12.6)	(12.9)
	Def/Sur	-1903.8	-553.4	-479.2	-274.2	-282.9	103.6	188.6	17.2	51.7	102.0	81.6	127.7
		(-4.6)	(-1.6)	(-1.6)	(-1.1)	(-1.2)	(0.5)	(1.1)	(0.1)	(0.4)	(0.9)	(0.8)	(1.4)



(Rs.crore)

Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
		BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
25. Tripura	Receipts	2036.9	1864.3	1638.1 (33.2)	1438.5 (31.7)	1268.4 (33.3)	1082.1 (32.8)	1028.9 (37.3)	937.3 (40.8)	741.3 (39.4)	642.7 (36.2)	604.1 (39.0)
	Expenditure	1941	1863.2	1734 (35.2)	1461.1 (32.2)	1175.6 (30.8)	1060.4 (32.2)	907.2 (32.9)	786.6 (34.3)	705.8 (37.5)	643.0 (36.2)	550.2 (35.5)
	Def/Sur	95.9	1.1	-95.9 (-1.9)	-22.6 (-0.5)	92.7 (2.4)	21.7 (0.7)	121.7 (4.4)	150.7 (6.6)	35.5 (1.9)	-0.3 (-0.0)	53.9 (3.5)
26. Uttaranchal	Receipts	2901.2	2821.2	924.2								
	Expenditure	4468.4	4166.0	913.6								
	Def/Sur	-1567.2	-1344.8	10.6								
27. Uttar Pradesh	Receipts	31370.9	27706	24743.3 (13.7)	21495.1 (12.6)	17378.7 (11.3)	17571.1 (12.8)	16028.6 (12.5)	15215.2 (14.3)	13393.2 (14.2)	12131.4 (15.1)	11676.2 (15.0)
	Expenditure	36646.5	35462.7	31032.6 (17.2)	28747.7 (16.9)	26074.9 (16.9)	22195.0 (16.2)	19207.7 (14.9)	17555.8 (16.5)	15396.0 (16.4)	13280.1 (16.5)	12690.7 (16.3)
	Def/Sur	-5275.6	-7756.7	-6289.3 (-3.5)	-7252.6 (-4.3)	-8696.2 (-5.6)	-4623.9 (-3.4)	-3179.1 (-2.5)	-2340.6 (-2.2)	-2002.8 (-2.1)	-1148.7 (-1.4)	-1014.5 (-1.3)
28. West Bengal	Receipts	17904.5	16848.6	14522.2 (10.8)	10211.1 (8.1)	9386.7 (8.1)	9027.8 (9.2)	8227.1 (10.0)	7376.1 (10.0)	6863.5 (11.1)	5921.4 (11.1)	5227.1 (11.2)
	Expenditure	25695.9	24834.1	22103.5 (15.9)	19498.4 (15.4)	14242.9 (12.3)	11321.9 (11.6)	10362.4 (12.6)	8626.3 (11.7)	7630.7 (12.3)	6905.7 (12.9)	5663.7 (12.1)
	Def/Sur	-7791.4	-7985.5	-7581.3 (-5.1)	-9287.3 (-5.4)	-4856.2 (-7.3)	-2294.1 (-4.2)	-2135.3 (-2.3)	-1250.2 (-2.6)	-767.2 (-1.7)	-984.3 (-1.2)	-436.6 (-1.8)
29. NCT Delhi	Receipts	6857.7	6650.8	5444 (9.5)	4274.3 (8.2)	3660.1 (7.8)	3480.7 (8.5)	2796.0 (8.3)	2296.5 (8.1)	1980.4 (7.7)	566.9 (2.7)	
	Expenditure	4718.5	5270.1	3696.5 (6.4)	3523.0 (6.7)	2840.1 (6.1)	2322.0 (5.7)	2031.8 (6.1)	1877.2 (6.7)	1430.9 (5.6)	507.9 (2.4)	
	Def/Sur	2139.2	1380.7	1747.5 (3.04)	751.3 (1.43)	820.0 (1.75)	1158.7 (2.83)	764.2 (2.28)	419.3 (1.49)	549.5 (2.14)	59.0 (0.28)	
All States	Receipts	306943.3 (12.5)	270900.5 (11.8)	237953.0 (11.3)	207201.2 (10.7)	##### (10.1)	##### (11.2)	##### (11.2)	##### (11.5)	##### (12.1)	##### (12.3)	91091.1 (12.2)
	Expenditure	355165.7 (14.5)	##### (14.4)	##### (13.9)	260998.3 (13.5)	##### (12.6)	##### (12.3)	##### (12.3)	##### (12.2)	##### (12.7)	##### (12.7)	96205.2 (12.9)
	Def/Sur	-48222.4 (-1.97)	-60540.0 (-2.64)	##### (-2.55)	-53797.1 (-2.78)	##### (-2.51)	##### (-1.07)	##### (-1.18)	-8200.5 (-0.69)	-6156.2 (-0.61)	-3812.5 (-0.44)	-5114.1 (-0.68)

**Expenditure and Revenue Deficit.**

Year		1991-92	1990-91	1989-	1988-	1987-	1986-	1985-	1984-	1983-	1982-	1981-	1980-
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
25. Tripura	Receipts	563.1	495.3	427.0	395.6	314.2	274.5	231.2	182.7	145.0	123.6	96.6	123.3
		(38.4)	(38.2)	(36.2)	(36.9)	(37.4)	(37.6)	(35.1)	(30.6)	(27.0)	(25.4)	(22.6)	(34.3)
	Expenditure	547.6	497.0	419.5	380.5	294.3	232.0	190.0	146.1	140.1	108.4	90.8	87.2
		(37.3)	(38.3)	(35.6)	(35.4)	(35.0)	(31.8)	(28.8)	(24.5)	(26.1)	(22.3)	(21.3)	(24.2)
	Def/Sur	15.5	-1.7	7.5	15.1	19.9	42.5	41.2	36.6	4.9	15.2	5.8	36.1
		(1.1)	(-0.1)	(0.6)	(1.4)	(2.4)	(5.8)	(6.2)	(6.1)	(0.9)	(3.1)	(1.4)	(10.0)
26. Uttaranchal	Receipts												
	Expenditure												
	Def/Sur												
27. Uttar Pradesh	Receipts	9674.6	8310.2	6623.1	5652.2	5331.9	4171.6	3876.8	3144.9	2655.4	2556.0	2259.6	1898.7
		(13.6)	(13.6)	(12.8)	(12.5)	(14.1)	(12.4)	(12.7)	(11.8)	(11.0)	(11.8)	(12.1)	(11.1)
	Expenditure	10399.2	9538.5	7654.0	6256.7	5079.9	4349.1	3702.2	3292.2	2761.1	2363.7	1906.2	1716.0
		(14.6)	(15.6)	(14.8)	(13.8)	(13.4)	(12.9)	(12.1)	(12.3)	(11.4)	(10.9)	(10.2)	(10.0)
	Def/Sur	-724.6	-1228.3	-1030.9	-604.5	252.0	-177.5	174.6	-147.3	-105.7	192.3	353.4	182.7
		(-1.0)	(-2.0)	(-2.0)	(-1.3)	(0.7)	(-0.5)	(0.6)	(-0.6)	(-0.4)	(0.9)	(1.9)	(1.1)
28. West Bengal	Receipts	4677.6	4109.2	3494.0	3337.4	2912.2	2510.1	2343.2	1778.6	1533.1	1379.2	1223.7	1091.7
		(10.7)	(10.9)	(10.6)	(11.4)	(10.8)	(11.2)	(11.4)	(9.3)	(9.3)	(9.8)	(9.8)	(9.8)
	Expenditure	5323.7	5128.1	3971.2	3474.6	3027.4	2697.4	2260.3	2150.5	1739.3	1621.7	1311.5	1115.2
		(12.2)	(13.7)	(12.0)	(11.9)	(11.2)	(12.0)	(11.0)	(11.3)	(10.5)	(11.5)	(10.5)	(10.0)
	Def/Sur	-646.1	-1018.9	-477.2	-137.2	-115.2	-187.3	82.9	-371.9	-206.2	-242.5	-87.8	-23.5
		(-1.5)	(-2.7)	(-1.4)	(-0.5)	(-0.4)	(-0.8)	(0.4)	(-2.0)	(-1.2)	(-1.7)	(-0.7)	(-0.2)
29. NCT Delhi	Receipts												
	Expenditure												
	Def/Sur												
All States	Receipts	80535.7	66466.8	56534.8	50420.8	44000.4	38226.2	33424.0	27425.4	24013.8	21125.5	18454.6	16293.3
		(12.3)	(11.7)	(11.6)	(12.0)	(12.4)	(12.3)	(12.0)	(11.2)	(10.9)	(11.2)	(10.9)	(11.3)
	Expenditure	86186.4	71775.8	60216.6	52227.8	45088.4	38056.6	32769.6	28349.0	23803.3	20237.4	17075.2	14807.8
		(13.2)	(12.6)	(12.4)	(12.4)	(12.7)	(12.2)	(11.8)	(11.5)	(10.8)	(10.7)	(10.1)	(10.3)
	Def/Sur	-5650.8	-5309.0	-3681.9	-1807.5	-1087.9	169.9	655.0	-923.6	210.5	888.1	1379.4	1485.5
		(-0.87)	(-0.93)	(-0.76)	(-0.43)	(-0.31)	(0.05)	(0.24)	(-0.38)	(0.10)	(0.47)	(0.82)	(1.03)

[Blank means either zero or not available or not relevant]

Notes: (1) Figures in brackets are percentages to respective State Gross Domestic Product (SGDP) at factor cost current prices.  
(2) Figures of SGDP are in New series.  
(3) Figures in brackets under "All States" totals are percentages of GDP at current market prices.

**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
		BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Andhra Pradesh	Receipts	35352.7	31657	27784.8	23025.3	21073.4	18703.6	15650.4	14331.7	12167.1	10803.3	9003.4
	Expenditure	35420.0	31306.2	28119.4	22766.7	21957.5	17745.0	16264.8	14300.7	12459.0	10541.2	8983.5
	Def/Sur		(20.9)	(20.2)	(18.2)	(19.1)	(18.5)	(18.0)	(17.9)	(18.1)	(18.2)	(19.1)
2. Arunachal Pradesh	Def/Sur	-67.3	350.8	-334.6	258.6	-884.1	958.6	-614.4	31.0	-291.9	262.1	19.9
	Receipts	1443.6	1505.8	1177.3	1051.8	1029.2	916.4	891.2	813.6	665.9	509.3	485.4
	Expenditure	1368.8	1522.5	1206.3	1098.2	1003.7	971.8	890.5	803.3	690.5	574.9	503.1
3. Assam	Def/Sur		(78.3)	(63.6)	(68.2)	(66.3)	(72.7)	(73.7)	(68.1)	(71.5)	(65.8)	(69.0)
	Def/Sur	74.8	-16.7	-29.0	-46.4	25.5	-55.4	0.7	10.3	-24.6	-65.6	-17.7
	Receipts	9684.0	8926.5	7509.0	6584.7	5268.0	4986.0	4234.5	4580.3	5317.4	3481.6	3173.3
4. Bihar	Expenditure	10494.1	10379.6	7630.9	7086.2	5204.3	5022.1	4266.7	4390.4	3997.8	3620.0	3136.3
	Def/Sur		(32.0)	(24.8)	(24.2)	(20.4)	(22.0)	(20.3)	(22.6)	(22.8)	(23.9)	(23.4)
	Def/Sur	-810.1	-1453.1	-121.9	-501.5	63.7	-36.1	-32.2	189.9	1319.6	-138.4	37.0
5. Chattisgarh	Receipts	16571.4	15120.0	17497.2	18571.5	16044.4	11214.0	2921.6	9104.1	8606.4	8381.2	7701.3
	Expenditure	16394.6	14869.3	16946.0	19548.2	12171.1	10215.8	9406.8	9417.0	8554.5	8433.2	7743.5
	Def/Sur				(28.0)	(18.6)	(16.6)	(17.5)	(21.3)	(19.4)	(21.6)	(23.0)
6. Goa	Def/Sur	176.8	250.7	551.2	-976.7	3873.3	998.2	-6485.2	-312.9	51.9	-52.0	-42.2
	Receipts	6803.7	5943.6	2141.6								
	Expenditure	7056.5	6009.2	1917.1								
7. Gujarat	Def/Sur		(19.9)	(7.4)								
	Def/Sur	-252.8	-65.6	224.5								
	Receipts	2735.8	2658.5	1918.9	1570.9	1513.1	1274.3	944.8	927.5	637.9	550.1	460.9
8. Haryana	Expenditure	2833.6	2559.6	1962.0	1614.3	1457.8	1269.6	946.3	942.8	601.1	558.3	499.1
	Def/Sur		(35.7)	(27.9)	(23.9)	(24.0)	(25.8)	(23.9)	(28.4)	(21.2)	(23.3)	(25.0)
	Def/Sur	-97.8	98.9	-43.1	-43.4	55.3	4.7	-1.5	-15.3	36.8	-8.2	-38.2
9. Himachal Pradesh	Receipts	28523.6	29343.6	26920.0	21285.6	18954.3	14963.7	12430.0	11088.7	9721.3	8636.3	7803.3
	Expenditure	29224.7	30186.8	27174.6	21465.5	19171.7	14875.0	12575.9	10810.6	9497.7	8407.9	7986.6
	Def/Sur		(24.3)	(20.2)	(18.4)	(16.4)		(14.7)	(15.0)	(15.0)	(17.1)	(18.2)
	Def/Sur	-701.1	-843.2	-254.6	-179.9	-217.4	88.7	-145.9	278.1	223.6	228.4	-183.3
	Receipts	11758.7	10791.2	9115.5	8324.9	8508.6	7779.9	7571.0	8952.9	7010.7	4163.5	2914.5
	Expenditure	11960.9	10982.9	9158.9	8358.8	8580.6	7805.4	7831.0	6131.4	6911.8	4109.0	2956.0
	Def/Sur		(18.4)	(16.8)	(17.1)	(19.7)	(20.2)	(22.0)	(20.6)	(26.3)	(18.6)	(15.8)
	Def/Sur	-202.2	-191.7	-43.4	-33.9	-72.0	-25.5	-260.0	2821.5	98.9	54.5	-41.5
	Receipts	5968.5	5390.0	5394.9	6239.0	3079.5	3317.3	2718.4	1793.6	1693.3	1837.4	1337.9
	Expenditure	6013.7	5443.0	5314.9	4713.9	4167.2	3453.2	2632.6	2350.0	2008.5	1690.8	1446.8
				(41.1)	(39.3)	(39.0)	(39.1)	(33.9)	(35.1)	(34.5)	(35.4)	(33.4)

(Rs.crore)

Year		1991-92	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	(2)	Accounts (14)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)	Accounts (25)
1. Andhra Pradesh	Receipts	7877.2	6598.1	5698.4	5279.7	4401.5	3963.0	3536.3	2965.8	2475.3	1973.3	1794.9	1589.9
	Expenditure	7785.9	6570.5	5752.9	5218.5	4299.7	4069.6	3404.0	3123.3	2563.1	1963.0	1836.0	1609.5
		(18.0)	(18.6)	(19.2)	(19.9)	(20.6)	(23.4)	(21.0)	(21.7)	(19.2)	(17.0)	(17.2)	(18.5)
2. Arunachal Pradesh	Def/Sur	91.3	27.6	-54.5	61.2	101.8	-106.6	132.3	-157.5	-87.8	10.3	-41.1	-19.6
	Receipts	458.4	451.2	369.8	342.8	294.9	220.2						
	Expenditure	452.4	429.8	404.2	328.0	337.4	226.9						
3. Assam		(73.1)	(86.0)	(99.7)	(86.1)	(103.9)	(75.6)						
	Def/Sur	6.0	21.4	-34.4	14.8	-42.5	-6.7						
	Receipts	2747.8	2763.3	2190.1	1906.1	1766.2	1574.3	1281.6	1022.0	917.6	662.8	566.7	703.8
4. Bihar	Expenditure	2780.7	2703.9	2288.1	1883.8	1783.9	1636.8	1226.9	1134.9	946.3	689.2	616.3	758.1
		(22.8)	(24.7)	(24.5)	(24.1)	(24.8)	(25.8)	(21.0)	(21.6)	(21.2)	(18.3)	(18.6)	(29.3)
	Def/Sur	-32.9	59.4	-98.0	22.3	-17.7	-62.5	54.7	-112.9	-28.7	-26.4	-49.6	-54.3
5. Chattisgarh	Receipts	6756.5	6035.2	5219.8	4455.3	3824.8	3458.0	3335.0	2533.7	2273.3	1829.9	1690.7	1698.4
	Expenditure	6804.6	6216.5	5245.3	4461.5	3914.1	3359.9	2987.1	2437.4	2221.1	2062.8	1932.9	1790.5
		(21.8)	(22.3)	(22.0)	(19.9)	(21.0)	(19.6)	(19.8)	(17.7)	(19.2)	(20.3)	(21.4)	(23.0)
6. Goa	Def/Sur	-48.1	-181.3	-25.5	-6.2	-89.3	98.1	347.9	96.3	52.2	-232.9	-242.2	-92.1
	Receipts												
	Expenditure												
7. Gujarat	Def/Sur												
	Receipts	407.1	433.9	338.2	260.0	342.6	258.3						
	Expenditure	474.6	398.6	329.3	296.4	240.3	254.1						
8. Haryana		(28.7)	(29.7)	(27.3)	(28.4)	(26.3)	(30.9)						
	Def/Sur	-67.5	35.3	8.9	-36.4	102.3	4.2						
	Receipts	6921.4	5515.9	4929.9	4493.2	3963.5	3390.1	2614.6	2381.9	2199.3	2014.7	1560.3	1369.9
9. Himachal Pradesh	Expenditure	6948.4	5475.3	4805.1	4400.6	4086.7	3285.2	2644.1	2451.1	2198.0	1963.4	1601.5	1442.1
		(20.8)	(17.9)	(17.8)	(18.1)	(22.9)	(18.6)	(17.3)	(16.9)	(15.9)	(18.2)	(15.9)	(17.8)
	Def/Sur	-27.0	40.6	124.8	92.6	-123.2	104.9	-29.5	-69.2	1.3	51.3	-41.2	-72.2
10. Jharkhand	Receipts	2746.7	2451.8	2043.2	1890.1	1658.2	1518.3	1321.4	1042.4	1000.3	819.9	677.2	576.7
	Expenditure	2731.8	2394.8	2118.3	1872.8	1664.3	1521.8	1284.9	1127.1	962.3	885.1	707.8	607.3
		(15.5)	(16.3)	(17.6)	(17.3)	(19.9)	(20.5)	(18.2)	(19.4)	(18.2)	(18.3)	(16.8)	(16.6)
11. Karnataka	Def/Sur	14.9	57.0	-75.1	17.3	-6.1	-3.5	36.5	-84.7	38.0	-65.2	-30.6	-30.6
	Receipts	2259.6	1168.0	911.6	874.8	822.3	630.8	643.2	462.4	358.5	328.2	274.2	330.7
	Expenditure	2324.9	1117.1	984.6	973.5	807.6	645.7	593.3	474.9	369.8	339.6	310.8	337.9
12. Kerala		(61.9)	(35.1)	(35.7)	(39.9)	(41.4)	(37.6)	(38.2)	(36.8)	(29.0)	(30.4)	(29.7)	(37.6)

**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
		BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Def/Sur	-45.2	-53.0	80.0	1525.1	-1087.7	-135.9	85.8	-556.4	-315.2	146.6	-108.9
10. Jammu and Kashmir	Receipts	7292.5	7750.4	7337.5	7229.3	5770.6	4400.1	3928.3	3572.6	3339.3	2470.0	2280.6
	Expenditure	8506.4	8049.7	7829.1	7107.7	5848.9	4893.4	4021.1	3572.6	3339.3	2593.3	2320.5
				(53.1)	(50.9)	(46.5)	(47.6)	(44.1)	(44.1)	(47.9)	(40.9)	(44.4)
11. Jharkhand	Def/Sur	-1213.9	-299.3	-491.6	121.6	-78.3	-493.3	-92.8	0.0	0.0	-123.3	-39.9
	Receipts	9220.0	7660.4									
	Expenditure	9401.3	7933.8									
12. Karnataka	Def/Sur	-181.3	-273.4									
	Receipts	25643.6	21899.6	19795.1	17857.0	14906.8	13190.4	12026.3	10265.5	9035.4	8220.9	6726.7
	Expenditure	25698.8	21966.9	19663.7	17818.2	14885.6	12600.5	11980.5	10406.1	8859.3	8089.2	7100.0
				(18.7)	(18.5)	(16.9)	(17.6)	(18.4)	(18.5)	(18.5)	(19.7)	(20.0)
13. Kerala	Def/Sur	-55.2	-67.3	131.4	38.8	21.2	589.9	45.8	-140.6	176.1	131.7	-373.3
	Receipts	16259.4	13556.8	12728.7	12880.6	10245.4	9532.5	7963.4	6986.9	6358.3	5237.8	4452.8
	Expenditure	15359.9	13620.5	13148.6	12900.4	10610.9	9817.7	7942.5	6921.9	5958.7	5138.3	4362.7
			(17.9)	(19.0)	(20.6)	(18.9)	(19.8)	(17.9)	(17.9)	(18.7)	(19.5)	(18.7)
14. Madhya Pradesh	Def/Sur	899.5	-63.7	-419.9	-19.8	-365.5	-285.2	20.9	65.0	399.6	99.5	90.1
	Receipts	18123.6	18834.6	17294.5	18035.9	15590.3	14377.5	13467.1	10401.5	9530.2	8802.9	7782.9
	Expenditure	18140.4	19718.9	16924.1	17957.4	15968.3	14224.6	13092.9	10581.6	9314.5	8877.6	7662.7
				(17.4)	(17.1)	(17.4)		(17.6)	(16.3)	(16.1)	(17.0)	(17.9)
15. Maharashtra	Def/Sur	-16.8	-884.3	370.4	78.5	-378.0	152.9	374.2	-180.1	215.7	-74.7	120.2
	Receipts	46505.9	43434.5	42479.8	36456.5	31071.7	27919.0	24851.6	21571.3	20632.6	15924.1	13299.4
	Expenditure	45478	43862.1	42208.2	38243.6	30317.2	27675.1	25005.0	21376.5	20026.3	15983.1	14013.6
			(16.2)	(17.7)	(15.7)	(14.2)	(14.2)	(13.9)	(13.5)	(15.4)	(14.1)	(14.9)
16. Manipur	Def/Sur	1027.9	-427.6	271.6	-1787.1	754.5	243.9	-153.4	194.8	606.3	-59.0	-714.2
	Receipts	1922.3	2035.3	1243.8	1621.9	1055.3	1024.3	1095.8	766.8	645.7	740.2	818.3
	Expenditure	2010.0	2186.3	1381.1	1779.8	1115.9	1133.0	1013.8	810.6	675.0	637.2	823.9
			(60.9)	(41.8)	(55.8)	(42.7)	(51.1)	(52.9)	(49.8)	(48.0)	(48.7)	(75.4)
17. Meghalaya	Def/Sur	-87.7	-151.0	-137.3	-157.9	-60.6	-108.7	82.0	-43.8	-29.3	103.0	-5.6
	Receipts	1843.5	1720.5	1458.4	1205.6	1080.7	859.8	856.9	783.3	597.4	661.2	492.5
	Expenditure	1839.1	1745.7	1423.9	1195.4	1007.5	850.7	785.4	778.5	587.0	681.5	542.9
			(43.9)	(43.4)	(36.3)	(34.3)	(34.1)	(35.7)	(39.0)	(35.3)	(45.1)	(41.2)
18. Mizoram	Def/Sur	4.4	-25.2	34.5	10.2	73.2	9.1	71.5	4.8	10.4	-20.3	-50.4
	Receipts	1220.7	1342.8	1131.3	1261.0	827.2	907.7	745.8	689.0	597.0	519.9	483.3
	Expenditure	1223.8	1402.6	1287.9	1160.5	893.2	869.9	809.6	715.0	592.3	521.5	489.7
				(72.8)	(82.4)	(71.7)	(77.5)	(75.5)	(76.3)	(80.1)	(73.3)	(80.5)

**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		1991-92	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	Def/Sur	-65.3	50.9	-73.0	-98.7	14.7	-14.9	49.9	-12.5	-11.3	-11.4	-36.6	-7.2
10. Jammu and Kashmir	Receipts	1864.3	1746.0	1611.4	1404.4	1202.5	1002.2	930.6	711.2	616.7	503.5	554.4	418
	Expenditure	2285.7	2021.0	1611.4	1404.4	1248.0	1001.2	901.6	764.9	619.9	504.5	561.0	427.4
		(48.5)	(48.7)	-	(39.9)	(43.1)	(33.3)	(34.8)	(33.0)	(30.3)	(28.2)	(35.9)	(31.4)
	Def/Sur	-421.4	-275.0	0.0	0.0	-45.5	1.0	29.0	-53.7	-3.2	-1.0	-6.6	-9.4
11. Jharkhand	Receipts												
	Expenditure												
	Def/Sur												
12. Karnataka	Receipts	6241.2	5244.1	4452.3	3796.6	3521.6	2941.9	2980.6	2433.6	1968.5	1696.5	1453.0	1265.9
	Expenditure	6210.2	4981.4	4426.2	3785.1	3474.8	3058.3	2899.1	2614.4	2002.0	1742.4	1413.5	1301.9
		(19.2)	(19.9)	(20.4)	(19.9)	(21.3)	(21.5)	(23.3)	(22.5)	(19.4)	(20.2)	(18.4)	(19.5)
	Def/Sur	31.0	262.7	26.1	11.5	46.8	-116.4	81.5	-180.8	-33.5	-45.9	39.5	-36.0
13. Kerala	Receipts	3957.1	3360.0	2864.5	2474.0	2244.6	1990.7	2089.3	1494.6	1298.9	1027.3	1023.7	786.0
	Expenditure	4029.6	3384.7	2857.2	2475.0	2246.2	2183.6	1959.3	1618.7	1369.3	1026.8	1109.0	855.4
		(19.7)	(20.5)	(20.0)	(19.8)	(20.1)	(21.9)	(22.3)	(19.8)	(18.7)	(16.3)	(20.6)	(17.1)
	Def/Sur	-72.5	-24.7	7.3	-1.0	-1.6	-192.9	130.0	-124.1	-70.4	0.5	-85.3	-69.4
14. Madhya Pradesh	Receipts	6453.8	5869.4	4988.1	4389.9	4088.3	3345.0	3100.8	2443.5	2394.0	1915.2	1682.7	1510.4
	Expenditure	6652.9	5938.8	4815.9	4646.8	3952.1	3401.5	2968.8	2553.5	2399.5	1982.2	1708.7	1589.4
		(17.5)	(16.7)	(16.8)	(18.4)	(18.4)	(20.1)	(18.3)	(18.4)	(17.9)	(17.3)	(17.1)	(17.5)
	Def/Sur	-199.1	-69.4	172.2	-256.9	136.2	-56.5	132.0	-110.0	-5.5	-67.0	-26.0	-79.0
15. Maharashtra	Receipts	13032.7	11048.2	10012.9	8232.8	7005.9	6492.0	5756.2	5003.1	4206.1	3643.3	3085.6	2582.1
	Expenditure	12110.6	10821.4	9796.2	8064.0	6894.2	6452.1	5755.0	5032.4	4244.7	3615.4	3134.3	2612.7
		(16.0)	(16.3)	(17.1)	(17.3)	(17.7)	(19.5)	(18.8)	(19.1)	(17.5)	(17.2)	(16.2)	(15.2)
	Def/Sur	922.1	226.8	216.7	168.8	111.7	39.9	1.2	-29.3	-38.6	27.9	-48.7	-30.6
16. Manipur	Receipts	521.7	481.5	374.2	394.3	308.8	284.1	285.9	224.9	168.1	82.0	141.4	151.7
	Expenditure	548.0	454.0	416.6	379.7	311.1	295.9	248.1	225.4	157.7	151.6	135.9	158.8
		(55.6)	(55.3)	(57.9)	(55.8)	(51.5)	(61.8)	(59.4)	(59.0)	(46.8)	(53.2)	(51.3)	(72.8)
	Def/Sur	-26.3	27.5	-42.4	14.6	-2.3	-11.8	37.8	-0.5	10.4	-69.6	5.5	-7.1
17. Meghalaya	Receipts	447.2	400.7	349.2	336.8	279.2	238.0	197.3	176.6	130.7	117.0	86.5	96.3
	Expenditure	478.9	398.3	353.9	315.8	274.0	238.7	182.2	167.6	136.7	122.1	103.1	101.6
		(40.4)	(39.2)	(40.7)	(46.9)	(44.9)	(46.7)	(40.6)	(42.8)	(40.1)	(41.7)	(39.2)	(44.4)
	Def/Sur	-31.7	2.4	-4.7	21.0	5.2	-0.7	15.1	9.0	-6.0	-5.1	-16.6	-5.3
18. Mizoram	Receipts	402.7	528.5	414.2	293.6	201.1	68.9	164.2					
	Expenditure	418.3	518.5	308.0	312.3	292.0	50.0	177.4					
		(78.8)	(133.2)	(86.5)	(95.0)	(89.5)	(20.5)	(85.9)					

**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
		BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
19. Nagaland	Def/Sur	-3.1	-59.8	-156.6	100.5	-66.0	37.8	-63.8	-26.0	4.7	-1.6	-6.4
	Receipts	1991.5	1923.6	1686.0	1538.8	1430.7	1128.7	1016.7	955.3	799.9	937.3	728.6
	Expenditure	1961.9	2018.6	1835.5	1494.9	1490.5	1230.3	1095.8	1040.0	906.0	931.6	856.8
20. Orissa					(58.7)	(62.5)	(52.9)	(54.1)	(57.3)	(56.8)	(67.8)	(79.7)
	Def/Sur	29.6	-95.0	-149.5	43.9	-59.8	-101.6	-79.1	-84.7	-106.1	5.7	-128.2
	Receipts	14165.1	12575.4	10605.1	10307.5	8124.8	7129.3	6177.1	5394.3	5088.3	4522.8	3903.2
21. Punjab	Expenditure	14165.1	12575.4	11047.4	10119.7	8642.3	6854.4	6310.4	5562.8	4982.4	4455.5	3914.8
			(29.0)	(28.5)	(26.2)	(24.3)	(21.3)	(23.8)	(20.5)	(22.4)	(24.0)	(24.7)
	Def/Sur	0.0	0.0	-442.3	187.8	-517.5	274.9	-133.3	-168.5	105.9	67.3	-11.6
22. Rajasthan	Receipts	18726.2	17139.4	14376.5	12607.4	10186.3	9297.4	7863.6	7001.2	7360.0	4972.7	7095.5
	Expenditure	19178.3	16779.8	14110.6	11979.5	10962.6	9471.5	7547.3	7003.6	7505.4	5220.7	4207.6
				(20.6)	(19.2)	(19.7)	(19.4)	(17.1)	(18.1)	(21.9)	(17.3)	(16.4)
23. Sikkim	Def/Sur	-452.1	359.6	265.9	627.9	-776.3	-174.1	316.3	-2.4	-145.4	-248.0	2887.9
	Receipts	21135.8	18986.8	17870.6	16706.5	13217.4	13094.3	10741.5	10458.8	8481.4	7361.0	6201.0
	Expenditure	22419.9	19512.9	17494.2	16256.2	14314.2	12685.0	10964.2	10907.5	8421.3	7426.7	6347.3
24. Tamil Nadu			(21.7)	(22.0)	(20.7)	(19.6)	(19.8)	(19.1)	(23.1)	(20.3)	(22.5)	(20.3)
	Def/Sur	-1284.1	-526.1	376.4	450.3	-1096.8	409.3	-222.7	-448.7	60.1	-65.7	-146.3
	Receipts	2015.5	1151.7	957.9	1703.1	1634.5	1376.9	1216.0	985.7	605.3	252.2	260.6
25. Tripura	Expenditure	1996.3	1128.7	947.2	1619.5	1621.4	1394.2	1240.7	992.5	601.4	262.7	250.2
			(115.5)	(104.0)	(192.8)	(207.3)	(214.2)	(224.4)	(206.3)	(149.2)	(69.7)	(90.0)
	Def/Sur	19.2	23.0	10.7	83.6	13.1	-17.3	-24.7	-6.8	3.9	-10.5	10.4
26. Uttaranchal	Receipts	30188.1	25541.3	24747.2	22271.6	18851.5	17471.8	15389.6	12929.9	11921.7	10191.9	9858.5
	Expenditure	30831.3	25984.8	24437.1	22626.8	19879.7	17333.4	15402.3	12531.4	11432.4	10061.7	9748.4
			(17.5)	(17.3)	(17.9)	(16.8)	(16.7)	(17.3)	(16.0)	(16.6)	(17.5)	(20.4)
26. Uttar Pradesh	Def/Sur	-643.2	-443.5	310.1	-355.2	-1028.2	138.4	-12.7	398.5	489.3	130.2	110.1
	Receipts	2693.5	2427.4	2085.4	1899.9	1560.7	1265.4	1155.2	1041.1	889.0	774.6	722.0
	Expenditure	2732.7	2667.6	2135.0	1773.2	1530.7	1350.2	1178.8	989.5	880.2	784.7	656.8
26. Uttar Pradesh				(43.3)	(39.0)	(40.1)	(40.9)	(42.8)	(43.1)	(46.8)	(44.2)	(42.4)
	Def/Sur	-39.2	-240.2	-49.6	126.7	30.0	-84.8	-23.6	51.6	8.7	-10.1	65.2
	Receipts	4120.5	3762.0	1389.7								
	Expenditure	5340.0	4783.7	1110.3								
26. Uttar Pradesh	Def/Sur	-1219.5	-1021.7	279.4								
	Receipts	43821.1	42228.6	38819.3	33068.8	30034.0	25928.4	23045.2	21601.6	22189.3	15673.1	16354.5
	Expenditure	44004.0	42791.8	36681.2	34615.3	31462.4	26625.5	23016.7	20787.0	21061.8	16275.3	16135.4
26. Uttar Pradesh				(20.3)	(20.3)	(20.4)	(19.5)	(17.9)	(19.6)	(22.4)	(20.2)	(20.7)

**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		1991-92	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	(2)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
19. Nagaland	Def/Sur	-15.6	10.0	106.2	-18.7	-90.9	18.9	-13.2					
	Receipts	586.1	519.0	473.7	437.7	404.2	353.6	307.6	219.0	196.0	150.5	105.2	168.6
	Expenditure	647.9	552.1	514.8	448.4	435.7	344.3	272.3	201.6	226.7	168.4	136.2	164.4
		(70.4)	(72.0)	(80.7)	(80.3)	(94.2)	(95.4)	(85.2)	(70.8)	(92.6)	(79.9)	(79.1)	(118.0)
20. Orissa	Def/Sur	-61.8	-33.1	-41.1	-10.7	-31.5	9.3	35.3	17.4	-30.7	-17.9	-31.0	4.2
	Receipts	3574.1	3173.8	2335.6	2326.2	2003.9	1620.0	1473.6	1135.5	1122.1	1160.8	811.7	868.7
	Expenditure	3636.8	3045.9	2459.4	2272.4	1988.5	1731.3	1426.8	1271.8	1009.8	1213.2	827.6	876.5
		(24.8)	(26.7)	(21.3)	(22.6)	(25.0)	(22.3)	(20.0)	(21.4)	(16.9)	(26.1)	(19.0)	(22.6)
21. Punjab	Def/Sur	-62.7	127.9	-123.8	53.8	15.4	-111.3	46.8	-136.3	112.3	-52.4	-15.9	-7.8
	Receipts	4890.8	3406.7	2934.2	2901.7	2643.0	1789.5	2026.3	1699.6	1450.8	1036.9	985.2	765.0
	Expenditure	5017.9	3367.3	2915.3	2670.4	2614.6	1822.8	1936.7	1722.8	1446.9	1122.8	1002.0	420.5
		(22.5)	(18.3)	(17.6)	(19.5)	(21.9)	(17.9)	(20.9)	(21.2)	(20.3)	(17.5)	(17.3)	(8.6)
22. Rajasthan	Def/Sur	-127.1	39.4	18.9	231.3	28.4	-33.3	89.6	-23.2	3.9	-85.9	-16.8	344.5
	Receipts	6062.4	4645.5	3611.3	3482.5	3196.7	2542.2	2185.8	1813.7	1603.0	1409.1	1230.2	1014.9
	Expenditure	5807.9	4729.6	3573.5	3409.4	3376.2	2565.1	2159.6	1827.4	1573.9	1436.6	1361.4	1119.6
		(21.8)	(19.8)	(19.6)	(20.3)	(26.7)	(22.3)	(21.2)	(19.9)	(17.3)	(19.9)	(21.6)	(20.9)
23. Sikkim	Def/Sur	254.5	-84.1	37.8	73.1	-179.5	-22.9	26.2	-13.7	29.1	-27.5	-131.2	-104.7
	Receipts	207.2	187.5	180.4	167.9	128.6	124.2	121.9	83.1	69.1	48.9	38.0	40.7
	Expenditure	228.8	177.8	166.7	161.0	134.3	119.4	121.3	81.9	65.2	47.0	44.9	43.0
		(84.8)	(73.0)	(78.5)	(83.6)	(77.2)	(79.1)	(95.5)	(77.1)	(78.3)	(64.5)	(73.1)	(79.4)
24. Tamil Nadu	Def/Sur	-21.6	9.7	13.7	6.9	-5.7	4.8	0.6	1.2	3.9	1.9	-6.9	-2.3
	Receipts	9603.5	6539.9	5603.6	4547.3	4129.0	3604.9	3397.7	2909.3	2715.1	2255.5	2028.5	1696.9
	Expenditure	9823.9	6606.8	5666.2	4616.2	4193.0	3610.4	3304.4	2945.0	2751.1	2294.8	2005.7	1686.1
		(24.0)	(19.0)	(18.8)	(18.0)	(18.3)	(18.6)	(19.1)	(19.5)	(21.3)	(20.7)	(18.6)	(18.8)
25. Tripura	Def/Sur	-220.4	-66.9	-62.6	-68.9	-64.0	-5.5	93.3	-35.7	-36.0	-39.3	22.8	10.8
	Receipts	634.3	622.3	601.7	470.0	372.9	314.6	284.8	236.0	169.5	147.2	102.1	138.4
	Expenditure	677.7	611.4	526.4	502.3	394.6	308.5	266.3	210.3	179.4	148.3	126.4	142.9
		(46.2)	(47.1)	(44.7)	(46.8)	(46.9)	(42.3)	(40.4)	(35.3)	(33.5)	(30.5)	(29.6)	(39.7)
26. Uttaranchal	Def/Sur	-43.4	10.9	75.3	-32.3	-21.7	6.1	18.5	25.7	-9.9	-1.1	-24.3	-4.5
	Receipts												
	Expenditure												
26. Uttar Pradesh	Def/Sur												
	Receipts	13570.6	12194.5	9339.4	7904.4	6846.3	6375.8	5402.1	4657.0	3973.7	3426.4	2969.2	2629.6
	Expenditure	13475.9	12306.1	9591.6	7880.7	6727.1	6490.2	5161.0	5021.3	4003.5	3510.9	3036.0	2668
		(18.9)	(20.1)	(18.6)	(17.4)	(17.8)	(19.2)	(16.9)	(18.8)	(16.6)	(16.2)	(16.3)	(15.6)



**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93
		BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Def/Sur	-182.9	-563.2	2138.1	-1546.5	-1428.4	-697.1	28.5	814.6	1127.4	-602.2	219.1
28. West Bengal	Receipts	31174.0	30138.0	26748.6	21546.2	17092.3	13668.4	13148.9	10314.7	9602.3	7860.9	6823.6
	Expenditure	31030.0	30212.6	26740.8	22677.5	17153.3	13556.6	13031.9	10508.9	9282.5	7972.9	6646.4
			(19.4)	(19.1)	(17.9)	(14.8)	(13.8)	(15.9)	(14.2)	(15.0)	(14.9)	(14.2)
	Def/Sur	144.0	-74.6	7.8	-1131.3	-61.0	111.8	117.0	-194.2	319.7	-112.0	177.2
29. NCT Delhi	Receipts	8850.0	8987.7	7329.2	5924.9	4690.6	4510.9	3676.6	3121.9	2528.4	700.6	-
	Expenditure	8850.0	9370.0	7362.3	5911.7	4942.6	4210.8	3515.3	2951.4	2407.1	799.7	-
				(12.8)	(11.3)	(10.5)	(10.3)	(10.5)	(10.5)	(9.4)	(3.8)	
	Def/Sur	0.0	-382.3	-33.1	13.2	-252.0	300.1	161.3	170.5	121.4	-99.1	-
All States	Receipts	425754.6	394432.9	349544	#####	#####	#####	195727.5 @	#####	#####	#####	#####
	Expenditure	430933.9	401571.2	347198	#####	#####	#####	202768.8 @	#####	#####	#####	#####
		(17.6)	(17.5)	(16.5)	(16.2)	(15.3)	(15.0)	(14.8)	(14.9)	(16.0)	(15.7)	(15.9)
	Def/Sur	-5179.3	-7138.3	2345.6	-3112.9	-3519.8	2103.3	-7041.3 @	2850.2	4467.4	-461.7	1829.4

**Appendix Table 12: State-wise Consolidated Receipts, Expenditures and Conventional Deficits/Surplus.**

(Rs.crore)

Year		1991-92	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
		Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	Def/Sur	94.7	-111.6	-252.2	23.7	119.2	-114.4	241.1	-364.3	-29.8	-84.5	-66.8	-38.4
28. West Bengal	Receipts	6265.2	5928.6	4800.8	4411.3	3935.0	3428.4	3120.3	2659.0	2200.3	2027.5	1689.2	1468
	Expenditure	6291.2	6020.4	4882.3	4314.6	3960.8	3522.4	2988.6	2738.0	2220.9	2106.4	1859.8	1552.3
		(14.4)	(16.0)	(14.8)	(14.8)	(14.6)	(15.7)	(14.6)	(14.4)	(13.5)	(15.0)	(14.9)	(13.9)
	Def/Sur	-26.0	-91.8	-81.5	96.7	-25.8	-94.0	131.7	-79.0	-20.6	-78.9	-170.6	-84.3
29. NCT Delhi	Receipts	-	-										
	Expenditure	-	-										
	Def/Sur	-	-										
All States	Receipts	#####	91313.6	76648.5	67473.4	59585.6	51529.0	46557.1	38307.9	33506.9	28276.4	24550.6	21870.6
	Expenditure	#####	91242.0	76809.4	67093.6	59651.2	52195.7	44868.8	39745.7	33667.8	29096.5	25570.8	22265.9
		(16.6)	(16.0)	(15.8)	(15.9)	(16.8)	(16.8)	(16.1)	(16.2)	(15.3)	(15.5)	(15.2)	(15.5)
	Def/Sur	-155.9	71.6	-160.9	379.8	-65.6	-666.7	1688.3	-1437.8	-160.9	-820.1	-1020.2	-395.3

\* Receipts includes estimated yield of Rs.2677.3 crores from ARM measures proposed by State Governments

@ This includes the provisional data for Bihar as given in the budget documents.

\*\* Aggregate receipts figures for individual states for 1983-84 include medium term loans of Rs 400 crores given to the states to clear overdrafts. However, the aggregate receipts figure given on p. 803 of the RBI Bulletin of November 1985 excludes this amount.

@ @ The figure excludes net remittances.

[ '0' or '-' means either zero or not available or not relevant]

Notes: (1) 1996-97 total includes provisional data for Bihar. The imputed numbers for Bihar work out to Rs. 2921.6 crore receipts and Rs. 9406.8 crore

for expenditure, presenting an overall deficit of Rs. 6485.2 crore, which is very unlikely. For all states except Bihar the respective figures are Rs. 192,805.9 crore, Rs. 193,362.0 crore and Rs. 556.1 crore.

(2) Figures in brackets are percentages to State Gross Domestic Product (SGDP) at factor cost current prices.

Blanks indicate non-availability of SGDP figures.

Likewise, SGDP estimates are not available beyond 1998-99.

(3) Figures in brackets under the "All States" totals are percentages of GDP at current market prices.

(4) Figures for Bihar and Nagaland for 2000-01 is Revised Estimates.

(5) Revenue Receipts for 2002-03 (B.E.) includes the estimated net yield of Rs. 3528.7 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2002-03

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Andhra Pradesh										
	2002-03BE	25674.8	33174.1	7499.3	2481.8 (33.1)	4291.8 (57.2)	725.7 (9.7)	2866.9 (38.2)	1198.7 (16.0)	3433.7 (45.8)
	2001-02RE	22150.7 [14.8]	29486.7 [19.6]	7336.0 [4.9]	2992.9 (40.8)	3665.7 (50.0)	677.4 (9.2)	2941 (40.1)	1896.3 (25.8)	2498.8 (34.1)
	2000-01	19475.2 [14.0]	26781.1 [19.2]	7305.9 [5.3]	3595.1 (49.2)	2723.5 (37.3)	987.2 (13.5)	1094.3 (15.0)	1398.7 (19.1)	4812.8 (65.9)
	1999-00	16804.6 [13.4]	21781.0 [17.4]	4976.4 [4.0]	1233.3 (24.8)	1992.2 (40.0)	1750.9 (35.2)	1474.1 (29.6)	1700.6 (34.2)	1801.7 (36.2)
	1998-99	14259.5 [12.4]	19965.1 [17.4]	5705.6 [5.0]	2684.1 (47.0)	1385.2 (24.3)	1636.3 (28.7)	1881.8 (33.0)	1344.8 (23.6)	2478.9 (43.4)
	1997-98	13841.1 [14.5]	16268.9 [17.0]	2427.8 [2.5]	703.2 (29.0)	1086.0 (44.7)	638.6 (26.3)	1575.6 (64.9)	648.2 (26.7)	204.1 (8.4)
	1996-97	11193.3 [12.4]	14004.8 [15.5]	2811.5 [3.1]	3199.1 (113.8)	131.4 (4.7)	-518.9 (-18.5)	808.4 (28.8)	529.5 (18.8)	1473.7 (52.4)
	1995-96	9874.9 [12.4]	12291.7 [15.4]	2416.8 [3.0]	738.8 (30.6)	2422.2 (100.2)	-744.2 (-30.8)	1333.6 (55.2)	470.5 (19.5)	612.8 (25.4)
	1994-95	8786.4 [12.7]	11134.9 [16.2]	2348.5 [3.4]	727.8 (31.0)	1921.6 (81.8)	-300.9 (-12.8)	1247.9 (53.1)	436.6 (18.6)	664.0 (28.3)
	1993-94	8250.5 [14.3]	10083.7 [17.4]	1833.2 [3.2]	-232.3 (-12.7)	1366.0 (74.5)	699.5 (38.2)	1241.6 (67.7)	336.5 (18.4)	255.1 (13.9)
	1992-93	7066.4 [15.0]	8635.7 [18.3]	1569.3 [3.3]	123.8 (7.9)	803.0 (51.2)	642.5 (40.9)	796.1 (50.7)	793.1 (50.5)	-19.9 (-1.3)
	1991-92	6282.0 [14.5]	7407.3 [17.2]	1125.3 [2.6]	169.6 (15.1)	419.2 (37.3)	536.5 (47.7)	688.6 (61.2)	528.0 (46.9)	-91.3 (-8.1)
	1990-91	5347.2 [15.1]	6314.3 [17.8]	967.1 [2.7]	157.6 (16.3)	461.9 (47.8)	347.56 (35.9)	593.7 (61.4)	239.24 (24.7)	134 (13.9)
	1989-90	4476.8 [14.9]	5448.5 [18.1]	971.7 [3.2]	238.3 (24.5)	450.7 (46.4)	282.65 (29.1)	402.68 (41.4)	221.5 (22.8)	347.5 (35.8)
	1988-89	4279 [16.3]	5427.3 [20.7]	1148.3 [4.4]	-33.3 (-2.9)	977.04 (85.1)	204.57 (17.8)	302.68 (26.4)	202.54 (17.6)	643.1 (56.0)
	1987-88	3478.1 [16.7]	4045.3 [19.4]	567.2 [2.7]	-37.2 (-6.6)	414.49 (73.1)	189.86 (33.5)	259.89 (45.8)	160.2 (28.2)	147.1 (25.9)
	1986-87	3056.0 [17.5]	3859.3 [22.2]	803.3 [4.6]	188.5 (23.5)	470.37 (58.6)	144.45 (18.0)	270.78 (33.7)	128.55 (16.0)	404.0 (50.3)
	1985-86	2773.2 [17.1]	3208.5 [19.8]	435.3 [2.7]	7.3 (1.7)	378.22 (86.9)	49.76 (11.4)	331.85 (76.2)	142.83 (32.8)	-39.4 (-9.1)
	1984-85	2293.7 [15.9]	2885.2 [20.0]	591.5 [4.1]	169.1 (28.6)	359.98 (60.9)	62.38 (10.5)	206.39 (34.9)	75.42 (12.8)	309.7 (52.4)
	1983-84	1953.3 [14.6]	2446.3 [18.3]	493.0 [3.7]	88.6 (18.0)	305.86 (62.0)	98.58 (20.0)	154.51 (31.3)	77.18 (15.7)	261.4 (53.0)
	1982-83	1639.0 [14.2]	1949.7 [16.9]	310.7 [2.7]	(5.8) (1.9)	243.37 (78.3)	61.58 (19.8)	253.63 (81.6)	49.49 (15.9)	7.6 (2.5)
	1981-82	1466.2 [13.7]	1709.9 [16.0]	243.7 [2.3]	-80.0 (-32.8)	257.4 (105.6)	66.25 (27.2)	110.44 (45.3)	44.2 (18.1)	89.0 (36.5)
	1980-81	1264.5 [14.5]	1487.2 [17.1]	222.7 [2.6]	-103.4 (-46.4)	248.02 (111.4)	78.08 (35.1)	144.81 (65.0)	12.21 (5.5)	65.7 (29.5)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arunachal Pradesh										
	2002-03BE	1250.6	1328.8	78.2	-220.5	296.8	1.9	25.1	16.2	36.9
					(-282.0)	(379.5)	(2.4)	(32.1)	(20.7)	(47.2)
	2001-02RE	1313.8	1488.7	174.9	-223.6	395	3.5	28.7	27.2	119
		[67.5]	[76.5]	[9.0]	(-127.8)	(225.8)	(2.0)	(16.4)	(15.6)	(68.0)
	2000-01	960.4	1170.5	210.1	-51.9	260.9	1.1	..	..	210.1
		[50.6]	[61.7]	[11.1]	(-24.7)	(124.2)	(0.5)			(100.0)
	1999-00	1020.0	1079.3	59.3	-199.0	258.1	0.2	-1.3	6.2	54.4
		[63.4]	[67.0]	[3.7]	(-335.6)	(435.2)	(0.3)	(-2.2)	(10.5)	(91.7)
	1998-99	923.6	979.0	55.4	-177.1	232.4	0.2	44.4	6.2	4.9
		[61.0]	[64.6]	[3.7]	(-319.7)	(419.5)	(0.4)	(80.1)	(11.2)	(8.8)
	1997-98	837.2	958.2	121.0	-172.3	293.6	-0.3	39.1	5.7	76.3
		[62.6]	[71.7]	[9.1]	(-142.4)	(242.6)	(-0.2)	(32.3)	(4.7)	(63.1)
	1996-97	809.0	879.0	70.0	-206.7	276.9	-0.1	36.5	5.2	28.4
		[67.0]	[72.8]	[5.8]	(-295.3)	(395.6)	(-0.1)	(52.1)	(7.4)	(40.6)
	1995-96	753.8	793.6	39.8	-246.5	286.3	-	30.8	4.7	4.3
		[63.9]	[67.3]	[3.4]	(-619.3)	(719.3)	(0.0)	(77.4)	(11.8)	(10.8)
	1994-95	605.4	678.7	73.3	-166.6	239.9	-	24.9	4.7	43.6
		[62.7]	[70.3]	[7.6]	(-227.3)	(327.3)	(0.0)	(34.0)	(6.4)	(59.5)
	1993-94	546.4	562.5	16.1	-147.5	162.9	0.7	16.7	4.7	-5.3
		[62.5]	[64.4]	[1.8]	(-916.3)	(1011.8)	(4.3)	(103.7)	(29.2)	(-32.9)
	1992-93	503.2	493.9	-9.3	-163.2	152.3	1.6	19.6	-46.6	17.7
		[69.0]	[67.7]	[-1.3]	(1754.8)	(-1637.6)	(-17.2)	(-210.8)	(501.1)	(-190.3)
	1991-92	445.7	425.4	-20.3	-158.2	136.6	1.3	6.1	-20.4	-6.0
		[72.0]	[68.7]	[-3.3]	(779.3)	(-672.9)	(-6.4)	(-30.0)	(100.5)	(29.6)
	1990-91	358.2	384.0	25.8	-100.1	124.5	1.32	23.3	4.3	-1.8
		[71.6]	[76.8]	[5.2]	(-388.0)	(482.6)	(5.1)	(90.3)	(16.7)	(-7.0)
	1989-90	289.1	364.41	75.3	-31.6	105.28	1.63	1.6	3.6	70.1
		[71.3]	[89.9]	[18.6]	(-42.0)	(139.8)	(2.2)	(2.2)	(4.8)	(93.1)
	1988-89	306.7	307.29	0.6	-92.5	90.7	2.4	-2.4	3.3	-0.3
		[80.5]	[80.7]	[0.2]	(-15678.0)	(15369.5)	(408.5)	(-406.8)	(559.3)	(-50.8)
	1987-88	296.3	332.92	36.6	-50.7	85.9	1.5	0.8		35.8
		[91.2]	[102.5]	[11.3]	(-138.4)	(234.4)	(4.0)	(2.3)		(97.8)
	1986-87	211.5	234.21	22.7	-38.6	63.5	-2.2	-5.2		27.9
		[70.5]	[78.0]	[7.6]	(-170.0)	(279.5)	(-9.6)	(-22.8)		(122.9)
Assam										
	2002-03BE	7858.7	9912.8	2054.1	777.4	1134.8	142.0	-110.7	361.3	1803.6
					(37.8)	(55.2)	(6.9)	(-5.4)	(17.6)	(87.8)
	2001-02RE	6629.1	9891.8	3262.7	2206.8	867.9	188	-126.8	509.4	2880
		[20.4]	[30.5]	[10.1]	(67.6)	(26.6)	(5.8)	(-3.9)	(15.6)	(88.3)
	2000-01	5637.6	7177.6	1540.0	779.5	561.5	199.0	526.0	361.2	652.8
		[18.4]	[23.4]	[5.0]	(50.6)	(36.5)	(12.9)	(34.2)	(23.5)	(42.4)
	1999-00	4840.9	6446.7	1605.8	1004.7	482.5	118.6	511.3	362.1	732.4
		[16.5]	[22.0]	[5.5]	(62.6)	(30.0)	(7.4)	(31.8)	(22.5)	(45.6)
	1998-99	4506.5	4844.7	338.2	-90.2	363.8	64.6	140.0	355.9	-157.7
		[17.6]	[19.0]	[1.3]	(-26.7)	(107.6)	(19.1)	(41.4)	(105.2)	(-46.6)
	1997-98	4325.7	4467.7	142.0	-287.1	329.3	99.9	153.8	200.4	-212.1
		[19.0]	[19.6]	[0.6]	(-202.2)	(231.9)	(70.4)	(108.3)	(141.1)	(-149.4)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1996-97	3855.8	3929.6	73.8	-284.5	242.2	116.1	134.0	178.9	-239.1
		[18.3]	[18.7]	[0.4]	(-385.5)	(328.2)	(157.3)	(181.6)	(242.4)	(-324.0)
	1995-96	3375.7	4027.9	652.2	200.0	300.7	151.5	313.6	162.6	176.0
		[17.4]	[20.8]	[3.4]	(30.7)	(46.1)	(23.2)	(48.1)	(24.9)	(27.0)
	1994-95	2961.4	3672.0	710.6	309.3	277.2	124.1	192.5	-0.1	518.2
		[16.9]	[20.9]	[4.0]	(43.5)	(39.0)	(17.5)	(27.1)	(-0.0)	(72.9)
	1993-94	3317.5	3299.6	-17.9	-416.3	250.8	147.6	-377.6	111.8	247.9
		[21.9]	[21.8]	[-0.1]	(2325.7)	(-1401.1)	(-824.6)	(2109.5)	(-624.6)	(-1384.9)
	1992-93	2613.2	2821.3	208.1	-162.3	237.2	133.2	-53.4	298.5	-37.0
		[19.5]	[21.0]	[1.6]	(-78.0)	(114.0)	(64.0)	(-25.7)	(143.4)	(-17.8)
	1991-92	2417.7	2672.4	254.7	-269.7	285.2	239.2	153.6	68.2	32.9
		[19.8]	[21.9]	[2.1]	(-105.9)	(112.0)	(93.9)	(60.3)	(26.8)	(12.9)
	1990-91	1776.7	2344.2	567.5	143.8	246.97	176.75	538.9	34.22	-5.6
		[16.3]	[21.5]	[5.2]	(25.3)	(43.5)	(31.1)	(95.0)	(6.0)	(-1.0)
	1989-90	1532.0	2060.1	528.1	136.8	248.08	143.22	381.9	24.23	122.0
		[16.4]	[22.0]	[5.6]	(25.9)	(47.0)	(27.1)	(72.3)	(4.6)	(23.1)
	1988-89	1372.8	1676.62	303.8	62.6	167.5	73.8	299.72	12.8	-8.7
		[17.6]	[21.4]	[3.9]	(20.6)	(55.1)	(24.3)	(98.7)	(4.2)	(-2.9)
	1987-88	1241.0	1663.04	422.0	84.4	227.8	109.9	312.1	14.1	95.9
		[17.2]	[23.1]	[5.9]	(20.0)	(54.0)	(26.0)	(73.9)	(3.3)	(22.7)
	1986-87	1209.9	1453.04	243.1	-60.6	153.2	150.53	249.8	13.5	-20.1
		[19.0]	[22.9]	[3.8]	(-24.9)	(63.0)	(61.9)	(102.7)	(5.5)	(-8.3)
	1985-86	937.52	1087.06	149.5	0	137.2	12.3	343.8	11.2	-205.4
		[16.1]	[18.6]	[2.6]	(0.0)	(91.8)	(8.2)	(229.9)	(7.5)	(-137.3)
	1984-85	699.0	1065.57	366.6	135.8	137.2	93.6	230.4	12.5	123.6
		[13.3]	[20.3]	[7.0]	(37.0)	(37.4)	(25.5)	(62.9)	(3.4)	(33.7)
	1983-84	550.7	877.90	327.2	137.2	105.8	84.2	248.0	7.16	72.0
		[12.3]	[19.6]	[7.3]	(41.9)	(32.3)	(25.7)	(75.8)	(2.2)	(22.0)
	1982-83	439.0	639.18	200.2	43.9	89.87	66.41	187.95	8.6	3.7
		[11.7]	[17.0]	[5.3]	(21.9)	(44.9)	(33.2)	(93.9)	(4.3)	(1.8)
	1981-82	365.4	537.08	171.7	36.8	81.8	53.1	106.5	7.8	57.4
		[11.0]	[16.2]	[5.2]	(21.4)	(47.6)	(30.9)	(62.0)	(4.5)	(33.4)
	1980-81	522.2	494.99	-27.2	-164.8	75.5	62.1	-97.3	9.9	60.3
		[20.2]	[19.1]	[-1.1]	(605.7)	(-277.5)	(-228.2)	(357.7)	(-36.2)	(-221.5)
Bihar	2002-03BE	12015.5	15592.2	3576.7	1517.6	1460.3	598.9	940.4	676.0	1960.4
					(42.4)	(40.8)	(16.7)	(26.3)	(18.9)	(54.8)
	2001-02RE	10218.5	14228.8	4010.3	2341.9	1117.8	550.6	750.1	1124.8	2135.4
					(58.4)	(27.9)	(13.7)	(18.7)	(28.0)	(53.2)
	2000-01	11384.7	16269.1	4884.4	2960.7	1134.3	789.3	1159.1	839.1	2886.2
					(60.6)	(23.2)	(16.2)	(23.7)	(17.2)	(59.1)
	1999-00	12578.6	18686.3	6107.7	3549.7	1902.8	655.2	979.8	662.1	4465.8
		[18.0]	[26.8]	[8.8]	(58.1)	(31.2)	(10.7)	(16.0)	(10.8)	(73.1)
	1998-99	9272.1	11651.0	2378.9	1350.5	699.5	329.0	2313.4	734.0	-668.5
		[14.1]	[17.8]	[3.6]	(56.8)	(29.4)	(13.8)	(97.2)	(30.9)	(-28.1)
	1997-98	8692.6	9674.0	981.4	263.9	226.6	491.0	1320.3	639.3	-978.2
		[14.2]	[15.8]	[1.6]	(26.9)	(23.1)	(50.0)	(134.5)	(65.1)	(-99.7)
	1996-97	8037.9	8928.5	890.6	216.0	450.2	224.5	967.4	558.9	-635.7
		[15.0]	[16.6]	[1.7]	(24.3)	(50.6)	(25.2)	(108.6)	(62.8)	(-71.4)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1995-96	7377.4	8948.0	1570.6	1078.8	379.2	112.6	803.4	594.9	172.3
		[16.7]	[20.2]	[3.6]	(68.7)	(24.1)	(7.2)	(51.2)	(37.9)	(11.0)
	1994-95	6797.8	8139.9	1342.1	933.4	346.9	61.8	727.1	441.1	173.9
		[15.4]	[18.5]	[3.0]	(69.5)	(25.8)	(4.6)	(54.2)	(32.9)	(13.0)
	1993-94	6629.1	7968.4	1339.3	689.5	403.0	246.8	619.1	383.5	336.7
		[17.0]	[20.4]	[3.4]	(51.5)	(30.1)	(18.4)	(46.2)	(28.6)	(25.1)
	1992-93	5963.6	7294.5	1330.9	606.0	444.9	280.0	594.0	385.0	351.9
		[17.7]	[21.6]	[3.9]	(45.5)	(33.4)	(21.0)	(44.6)	(28.9)	(26.4)
	1991-92	4853.7	6470.7	1617.0	885.0	481.7	250.3	834.7	734.2	48.1
		[15.6]	[20.7]	[5.2]	(54.7)	(29.8)	(15.5)	(51.6)	(45.4)	(3.0)
	1990-91	4321.6	5916.2	1594.6	566.1	584.76	443.79	751.9	339.67	503
		[15.5]	[21.2]	[5.7]	(35.5)	(36.7)	(27.8)	(47.2)	(21.0)	(31.1)
	1989-90	3911.1	4904.33	993.2	33.4	544.34	415.49	569.8	250.31	173.2
		[16.4]	[20.5]	[4.2]	(3.4)	(54.8)	(41.8)	(57.4)	(25.2)	(17.4)
	1988-89	3488.1	4023.10	535.0	-277.5	505.46	307.04	362.2	233.7	-60.9
		[15.6]	[18.0]	[2.4]	(-51.9)	(94.5)	(57.4)	(67.7)	(43.7)	(-11.4)
	1987-88	2808.8	3633.52	824.7	-190.0	638.3	376.4	325.2	164.3	335.2
		[15.1]	[19.5]	[4.4]	(-23.0)	(77.4)	(45.6)	(39.4)	(19.9)	(40.6)
	1986-87	2622.7	3084.09	461.4	-345.4	607.6	199.2	316.7	103.5	41.2
		[15.3]	[18.0]	[2.7]	(-74.9)	(131.7)	(43.2)	(68.6)	(22.4)	(8.9)
	1985-86	2395.7	2722.53	326.8	-297.7	504.39	120.14	492.9	81.2	-247.2
		[15.9]	[18.0]	[2.2]	(-91.1)	(154.3)	(36.8)	(150.8)	(24.8)	(-75.6)
	1984-85	1793.9	2189.79	395.9	-106.7	375.0	127.6	303.1	54.2	38.6
		[13.1]	[15.9]	[2.9]	(-27.0)	(94.7)	(32.2)	(76.6)	(13.7)	(9.8)
	1983-84	1504.3	1832.34	328.0	-72.1	324.0	76.1	374.4	40.3	-86.6
		[13.0]	[15.8]	[2.8]	(-22.0)	(98.8)	(23.2)	(114.1)	(12.3)	(-26.4)
	1982-83	1318.8	1753.52	434.7	37.7	308.2	88.8	232.5	23.31	178.9
		[13.0]	[17.2]	[4.3]	(8.7)	(70.9)	(20.4)	(53.5)	(5.4)	(41.1)
	1981-82	1160.0	1569.20	409.2	7.1	296.4	105.74	181.0	23.2	205.0
		[12.8]	[17.3]	[4.5]	(1.7)	(72.4)	(25.8)	(44.2)	(5.7)	(50.1)
	1980-81	988.0	1323.34	335.3	-59.5	257.4	137.4	196.33	12.9	126.1
		[12.7]	[17.0]	[4.3]	(-17.7)	(76.8)	(41.0)	(58.5)	(3.8)	(37.6)
Chattishgarh										
	2002-03BE	5384.5	6835.0	1450.5	495.5	919.8	35.3	285.7	234.8	930.1
					(34.2)	(63.4)	(2.4)	(19.7)	(16.2)	(64.1)
	2001-02RE	4739.1	5808.9	1069.8	366.6	663.9	39.3	246.3	148.3	675.1
		[15.7]	[19.2]	[3.5]	(34.3)	(62.1)	(3.7)	(23.0)	(13.9)	(63.1)
	2000-01	1882.9	1835.4	-47.5	-271.1	220.5	3.0	-62.2	206.7	-191.9
		[7.2]	[7.0]	[-0.2]	(570.7)	(-464.2)	(-6.3)	(130.9)	(-435.2)	(404.0)
Goa										
	2002-03BE	2295.5	2754.2	458.7	88.6	373.1	-3.1	65.2	100.0	293.4
					(19.3)	(81.3)	(-0.7)	(14.2)	(21.8)	(64.0)
	2001-02RE	2117.5	2491.3	373.8	130.8	243.9	-0.9	76.2	85.2	212.5
		[29.5]	[34.7]	[5.2]	(35.0)	(65.2)	(-0.2)	(20.4)	(22.8)	(56.8)
	2000-01	1483.2	1896.1	412.9	226.3	182.8	4.1	67.2	80.0	265.7
		[21.1]	[26.9]	[5.9]	(54.8)	(44.3)	(1.0)	(16.3)	(19.4)	(64.3)
	1999-00	1227.9	1568.9	341.0	208.9	129.3	2.8	11.5	75.0	254.5
		[18.2]	[23.2]	[5.1]	(61.3)	(37.9)	(0.8)	(3.4)	(22.0)	(74.6)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1998-99	1147.3	1416.4	269.1	140.8	127.8	0.5	93.5	90.0	85.6
		[18.9]	[23.3]	[4.4]	(52.3)	(47.5)	(0.2)	(34.7)	(33.4)	(31.8)
	1997-98	1107.9	1232.5	124.6	14.1	114.3	-3.7	60.6	21.2	42.9
		[22.5]	[25.0]	[2.5]	(11.3)	(91.7)	(-3.0)	(48.6)	(17.0)	(34.4)
	1996-97	810.4	914.3	103.9	-21.5	126.6	-1.2	43.3	19.3	41.4
		[20.4]	[23.1]	[2.6]	(-20.7)	(121.8)	(-1.2)	(41.7)	(18.6)	(39.8)
	1995-96	817.9	915.2	97.3	-32.9	130.2	-	37.9	17.5	41.9
		[24.6]	[27.6]	[2.9]	(-33.8)	(133.8)	(0.0)	(39.0)	(18.0)	(43.1)
	1994-95	533.6	578.1	44.5	-56.2	101.0	-0.3	40.9	14.5	-10.9
		[18.8]	[20.4]	[1.6]	(-126.3)	(227.0)	(-0.7)	(91.9)	(32.6)	(-24.5)
	1993-94	463.8	523.4	59.6	-33.3	91.5	1.4	17.7	9.5	32.4
		[19.3]	[21.8]	[2.5]	(-55.9)	(153.5)	(2.3)	(29.7)	(15.9)	(54.4)
	1992-93	388.8	479.1	90.3	-8.5	96.1	2.7	34.5	17.6	38.2
		[19.5]	[24.0]	[4.5]	(-9.4)	(106.4)	(3.0)	(38.2)	(19.5)	(42.3)
	1991-92	322.3	447.6	125.3	9.5	111.8	4.0	33.2	24.6	67.5
		[19.5]	[27.0]	[7.6]	(7.6)	(89.2)	(3.2)	(26.5)	(19.6)	(53.9)
	1990-91	282.6	378.7	96.1	-7.2	99.3	3.96	92	8.73	-4.6
		[21.1]	[28.2]	[7.2]	(-7.5)	(103.3)	(4.1)	(95.7)	(9.1)	(-4.8)
	1989-90	217.1	313.7	96.6	11.2	82.43	2.94	79.5	7.31	9.8
		[18.0]	[26.0]	[8.0]	(11.6)	(85.4)	(3.0)	(82.3)	(7.6)	(10.1)
	1988-89	210.8	274.6	63.8	-12.0	72.74	3.07	73.38	6.1	-15.7
		[20.2]	[26.3]	[6.1]	(-18.8)	(114.0)	(4.8)	(115.0)	(9.5)	(-24.5)
	1987-88	160.9	232.9	72.0	7.5	61.8	2.7	90.0		-18.0
		[17.6]	[25.5]	[7.9]	(10.4)	(85.8)	(3.8)	(125.1)		(-25.0)
	1986-87	170.9	231.9	61.0	1.1	58.1	1.8	57.65		3.3
		[20.8]	[28.2]	[7.4]	(1.8)	(95.2)	(3.0)	(94.5)		(5.4)
Gujarat										
	2002-03BE	18349.2	28101.7	9752.5	5815.9	3554.7	381.9	2794.7	518.0	6439.8
					(59.6)	(36.4)	(3.9)	(28.7)	(5.3)	(66.0)
	2001-02RE	17821.0	27133.3	9312.3	8325.3	2841.7	-1854.7	2452.9	518.7	6340.8
					(89.4)	(30.5)	(-19.9)	(26.3)	(5.6)	(68.1)
	2000-01	15738.6	23726.2	7987.6	6302.2	2994.8	-1309.5	936.7	522.6	6528.4
		[14.0]	[21.2]	[7.1]	(78.9)	(37.5)	(-16.4)	(11.7)	(6.5)	(81.7)
	1999-00	13900.3	20692.3	6792.0	3616.8	2695.1	480.1	775.0	523.6	5493.3
		[13.1]	[19.4]	[6.4]	(53.3)	(39.7)	(7.1)	(11.4)	(7.7)	(80.9)
	1998-99	12742.7	18361.8	5619.1	2863.4	2288.7	466.9	2395.0	524.8	2699.2
		[12.2]	[17.6]	[5.4]	(51.0)	(40.7)	(8.3)	(42.6)	(9.3)	(48.0)
	1997-98	11125.4	14299.9	3174.5	1017.8	1859.2	297.5	1623.7	311.4	1239.3
		[12.2]	[15.7]	[3.5]	(32.1)	(58.6)	(9.4)	(51.1)	(9.8)	(39.0)
	1996-97	9668.0	12026.3	2358.3	591.4	1485.2	281.6	1102.9	281.6	973.8
		[11.3]	[14.0]	[2.7]	(25.1)	(63.0)	(11.9)	(46.8)	(11.9)	(41.3)
	1995-96	8544.0	10289.6	1745.6	222.1	1260.7	262.8	1026.3	237.1	482.2
		[11.9]	[14.3]	[2.4]	(12.7)	(72.2)	(15.1)	(58.8)	(13.6)	(27.6)
	1994-95	7806.4	9098.8	1292.4	-262.2	961.7	592.9	719.2	209.4	363.8
		[12.3]	[14.3]	[2.0]	(-20.3)	(74.4)	(45.9)	(55.6)	(16.2)	(28.1)
	1993-94	7030.0	7556.4	526.4	-96.2	623.9	-1.3	541.8	104.1	-119.5
		[14.3]	[15.4]	[1.1]	(-18.3)	(118.5)	(-0.2)	(102.9)	(19.8)	(-22.7)
	1992-93	5911.1	7084.7	1173.6	299.8	798.8	75.0	543.1	125.9	504.6
		[13.4]	[16.1]	[2.7]	(25.5)	(68.1)	(6.4)	(46.3)	(10.7)	(43.0)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991-92	4662.6	6538.3	1875.7	575.6	944.2	355.9	591.9	97.7	1186.1
		[14.0]	[19.6]	[5.6]	(30.7)	(50.3)	(19.0)	(31.6)	(5.2)	(63.2)
	1990-91	3379.3	5177.5	1798.2	702.7	712.7	382.9	741.6	84.0	972.6
		[11.1]	[17.0]	[5.9]	(39.1)	(39.6)	(21.3)	(41.2)	(4.7)	(54.1)
	1989-90	3601.2	4553.24	952.04	126.1	506.55	319.39	625.4	69.74	256.9
		[13.3]	[16.9]	[3.5]	(13.2)	(53.2)	(33.5)	(65.7)	(7.3)	(27.0)
	1988-89	3235.7	3971.18	735.48	126.7	384.9	223.9	550.68	73.2	111.6
		[13.3]	[16.3]	[3.0]	(17.2)	(52.3)	(30.4)	(74.9)	(9.9)	(15.2)
	1987-88	2806.5	3782.17	975.67	286.5	399.89	289.28	565.4	49.6	360.7
		[15.8]	[21.2]	[5.5]	(29.4)	(41.0)	(29.6)	(57.9)	(5.1)	(37.0)
	1986-87	2159.7	3060.81	901.11	309.5	326.5	265.2	417.4	37.8	445.9
		[12.2]	[17.4]	[5.1]	(34.3)	(36.2)	(29.4)	(46.3)	(4.2)	(49.5)
	1985-86	1902.4	2415.67	513.27	70.0	271.67	171.6	333.3	33.13	146.9
		[12.5]	[15.8]	[3.4]	(13.6)	(52.9)	(33.4)	(64.9)	(6.5)	(28.6)
	1984-85	1769.4	2289.66	520.26	-68.2	331.9	256.6	244.92	31.4	244.0
		[12.2]	[15.8]	[3.6]	(-13.1)	(63.8)	(49.3)	(47.1)	(6.0)	(46.9)
	1983-84	1565.1	1962.74	397.64	-139.0	311.2	225.4	221.0	25.0	151.6
		[11.3]	[14.2]	[2.9]	(-35.0)	(78.3)	(56.7)	(55.6)	(6.3)	(38.1)
	1982-83	1349.2	1725.84	376.64	-66.2	304.2	138.6	277.6	16.5	82.6
		[12.5]	[16.0]	[3.5]	(-17.6)	(80.8)	(36.8)	(73.7)	(4.4)	(21.9)
	1981-82	1159.4	1413.33	253.93	-120.3	235.2	139.1	143.8	15.01	95.1
		[11.5]	[14.0]	[2.5]	(-47.4)	(92.6)	(54.8)	(56.6)	(5.9)	(37.4)
	1980-81	1025.0	1271.71	246.71	-121.8	202.64	165.9	118.13	13.7	114.9
		[12.7]	[15.7]	[3.0]	(-49.4)	(82.1)	(67.2)	(47.9)	(5.5)	(46.6)
Haryana										
	2002-03BE	8925.1	11542.8	2617.7	1056.2	1415.9	145.5	148.0	240.1	2229.6
					(40.3)	(54.1)	(5.6)	(5.7)	(9.2)	(85.2)
	2001-02RE	7922.8	10608.4	2685.6	1170.5	1274.1	241.1	178.5	230.1	2277.1
		[13.3]	[17.8]	[4.5]	(43.6)	(47.4)	(9.0)	(6.6)	(8.6)	(84.8)
	2000-01	6573.9	8839.1	2265.2	607.5	1445.2	212.6	126.1	218.8	1920.4
		[12.0]	[16.2]	[4.1]	(26.8)	(63.8)	(9.4)	(5.6)	(9.7)	(84.8)
	1999-00	5766.8	7899.3	2132.5	1185.3	894.1	53.1	184.1	279.8	1668.6
		[11.8]	[16.2]	[4.4]	(55.6)	(41.9)	(2.5)	(8.6)	(13.1)	(78.2)
	1998-99	5478.7	7719.1	2240.4	1540.2	1025.8	-325.5	759.3	134.3	1346.9
		[12.6]	[17.7]	[5.1]	(68.7)	(45.8)	(-14.5)	(33.9)	(6.0)	(60.1)
	1997-98	5897.8	7025.3	1127.5	719.4	492.2	-84.1	573.4	167.3	386.9
		[15.3]	[18.2]	[2.9]	(63.8)	(43.7)	(-7.5)	(50.9)	(14.8)	(34.3)
	1996-97	6048.3	7147.7	1099.4	718.7	446.7	-65.9	320.9	145.9	632.6
		[17.0]	[20.1]	[3.1]	(65.4)	(40.6)	(-6.0)	(29.2)	(13.3)	(57.5)
	1995-96	5014.7	6000.7	986.0	346.8	285.9	353.3	713.2	129.2	143.6
		[16.8]	[20.1]	[3.3]	(35.2)	(29.0)	(35.8)	(72.3)	(13.1)	(14.6)
	1994-95	5882.4	6417.0	534.6	390.5	206.6	-62.5	325.8	108.9	99.9
		[22.4]	[24.5]	[2.0]	(73.0)	(38.6)	(-11.7)	(60.9)	(20.4)	(18.7)
	1993-94	3481.5	3961.4	479.9	-80.5	302.9	257.5	211.8	63.9	204.2
		[15.7]	[17.9]	[2.2]	(-16.8)	(63.1)	(53.7)	(44.1)	(13.3)	(42.6)
	1992-93	2377.6	2821.7	444.1	1.7	228.4	214.0	173.9	228.7	41.5
		[12.7]	[15.1]	[2.4]	(0.4)	(51.4)	(48.2)	(39.2)	(51.5)	(9.3)
	1991-92	2241.8	2616.5	374.7	32.2	145.9	196.6	189.6	200.0	-14.9
		[12.7]	[14.8]	[2.1]	(8.6)	(38.9)	(52.5)	(50.6)	(53.4)	(-4.0)



Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1990-91	1913.4	2299.1	385.7	19.7	186.16	179.85	212.4	54.0	119.3
		[13.0]	[15.6]	[2.6]	(5.1)	(48.3)	(46.6)	(55.1)	(14.0)	(30.9)
	1989-90	1607.2	1999.30	392.10	94.5	132.68	164.92	136.8	33.83	221.5
		[13.4]	[16.6]	[3.3]	(24.1)	(33.8)	(42.1)	(34.9)	(8.6)	(57.4)
	1988-89	1441.0	1730.05	289.05	1.9	140.2	147.0	138.85	44.6	105.6
		[13.3]	[16.0]	[2.7]	(0.7)	(48.5)	(50.9)	(48.0)	(15.4)	(36.5)
	1987-88	1303.8	1520.90	217.10	-16.3	60.5	172.9	89.1	31.6	96.5
		[15.6]	[18.2]	[2.6]	(-7.5)	(27.9)	(79.6)	(41.0)	(14.5)	(44.4)
	1986-87	1130.1	1301.13	171.03	-162.8	172.3	161.6	123.1	24.8	23.2
		[15.2]	[17.5]	[2.3]	(-95.2)	(100.7)	(94.5)	(71.9)	(14.5)	(13.6)
	1985-86	960.3	1189.61	229.31	-106.1	201.72	133.69	143.4	23.8	62.2
		[13.6]	[16.8]	[3.2]	(-46.3)	(88.0)	(58.3)	(62.5)	(10.4)	(27.1)
	1984-85	790.4	1025.19	234.79	-29.6	158.2	106.2	68.4	17.7	148.8
		[13.6]	[17.7]	[4.0]	(-12.6)	(67.4)	(45.2)	(29.1)	(7.5)	(63.4)
	1983-84	698.6	832.20	133.60	-75.9	112.0	97.5	84.1	14.1	35.4
		[13.2]	[15.8]	[2.5]	(-56.8)	(83.8)	(73.0)	(63.0)	(10.5)	(26.5)
	1982-83	611.6	800.16	188.56	-44.8	155.7	77.7	43.4	10.3	134.9
		[12.6]	[16.5]	[3.9]	(-23.8)	(82.6)	(41.2)	(23.0)	(5.5)	(71.5)
	1981-82	536.0	637.58	101.58	-50.5	113.2	38.8	58.8	9.95	32.8
		[12.7]	[15.1]	[2.4]	(-49.7)	(111.5)	(38.2)	(57.9)	(9.8)	(32.3)
	1980-81	459.9	676.09	216.19	-59.2	206.68	68.7	42.9	9.2	164.1
		[12.6]	[18.5]	[5.9]	(-27.4)	(95.6)	(31.8)	(19.8)	(4.3)	(75.9)
Himachal Pradesh										
	2002-03BE	3712.9	5572.9	1860.0	1186.1	683.6	-9.7	-69.9	341.3	1588.6
					(63.8)	(36.8)	(-0.5)	(-3.8)	(18.3)	(85.4)
	2001-02RE	3678.4	5146.1	1467.7	831.3	652.1	-15.8	13.3	332.6	1121.7
					(56.6)	(44.4)	(-1.1)	(0.9)	(22.7)	(76.4)
	2000-01	3045.6	4890.4	1844.8	1330.6	501.3	12.9	-130.5	233.1	1742.2
		[23.5]	[37.8]	[14.3]	(72.1)	(27.2)	(0.7)	(-7.1)	(12.6)	(94.4)
	1999-00	3715.3	3904.9	189.6	106.3	553.9	-470.5	298.9	220.1	-329.4
		[31.0]	[32.6]	[1.6]	(56.1)	(292.1)	(-248.2)	(157.6)	(116.1)	(-173.7)
	1998-99	2311.9	3973.4	1661.5	1022.3	583.5	55.6	318.7	140.2	1202.6
		[21.6]	[37.1]	[15.5]	(61.5)	(35.1)	(3.3)	(19.2)	(8.4)	(72.4)
	1997-98	2170.5	3372.6	1202.1	528.7	540.7	132.8	663.0	48.4	490.8
		[24.6]	[38.2]	[13.6]	(44.0)	(45.0)	(11.1)	(55.2)	(4.0)	(40.9)
	1996-97	1992.0	2564.0	572.0	154.9	351.8	65.4	290.0	44.0	238.1
		[25.7]	[33.1]	[7.4]	(27.1)	(61.5)	(11.4)	(50.7)	(7.7)	(41.6)
	1995-96	1754.0	2275.4	521.4	150.3	331.3	39.8	146.8	40.0	334.6
		[26.2]	[34.0]	[7.8]	(28.8)	(63.5)	(7.6)	(28.2)	(7.7)	(64.2)
	1994-95	1306.4	1926.7	620.3	307.9	494.1	-181.6	249.1	34.4	336.9
		[22.4]	[33.1]	[10.6]	(49.6)	(79.7)	(-29.3)	(40.2)	(5.5)	(54.3)
	1993-94	1465.1	1617.2	152.1	-113.6	220.3	45.4	88.7	24.0	39.4
		[30.6]	[33.8]	[3.2]	(-74.7)	(144.8)	(29.8)	(58.3)	(15.8)	(25.9)
	1992-93	1052.5	1364.0	311.5	93.1	205.3	13.1	59.4	24.0	228.1
		[24.3]	[31.5]	[7.2]	(29.9)	(65.9)	(4.2)	(19.1)	(7.7)	(73.2)
	1991-92	992.4	1216.2	223.8	-9.9	188.1	45.6	53.5		170.3
		[26.4]	[32.4]	[6.0]	(-4.4)	(84.0)	(20.4)	(23.9)		(76.1)
	1990-91	806.6	1085.2	278.6	94.8	149.22	34.57	200.0	23.0	55.6
		[25.3]	[34.1]	[8.7]	(34.0)	(53.6)	(12.4)	(71.8)	(8.3)	(20.0)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1989-90	721.2	947.93	226.73	61.3	122.15	43.28	112.8	12.19	101.7
		[26.2]	[34.4]	[8.2]	(27.0)	(53.9)	(19.1)	(49.8)	(5.4)	(44.9)
	1988-89	698.3	952.30	254.00	69.9	131.9	52.3	78.4	15.0	160.6
		[28.6]	[39.0]	[10.4]	(27.5)	(51.9)	(20.6)	(30.9)	(5.9)	(63.2)
	1987-88	649.8	778.88	129.08	-41.0	130.2	39.9	80.6	12.1	36.5
		[33.3]	[40.0]	[6.6]	(-31.8)	(100.9)	(30.9)	(62.4)	(9.3)	(28.2)
	1986-87	533.8	623.05	89.25	-69.8	94.97	64.08	44.6	10.6	34.1
		[31.1]	[36.3]	[5.2]	(-78.2)	(106.4)	(71.8)	(49.9)	(11.9)	(38.2)
	1985-86	519.2	554.72	35.52	-107.9	88.1	55.3	58.7	3.0	-26.2
		[33.4]	[35.7]	[2.3]	(-303.8)	(248.1)	(155.7)	(165.4)	(8.5)	(-73.9)
	1984-85	381.7	461.19	79.46	-37.6	76.6	40.5	34.4	3.6	41.5
		[29.6]	[35.8]	[6.2]	(-47.4)	(96.4)	(51.0)	(43.3)	(4.6)	(52.2)
	1983-84	316.9	374.76	57.86	-32.7	46.4	44.2	26.0	3.75	28.1
		[24.8]	[29.4]	[4.5]	(-56.5)	(80.2)	(76.3)	(45.0)	(6.5)	(48.6)
	1982-83	272.2	346.41	74.21	-9.0	65.9	17.3	26.17	2.5	45.6
		[24.4]	[31.0]	[6.6]	(-12.1)	(88.9)	(23.3)	(35.3)	(3.3)	(61.4)
	1981-82	234.2	290.79	56.59	-21.8	62.9	15.46	18.4	1.93	36.3
		[22.4]	[27.8]	[5.4]	(-38.5)	(111.2)	(27.3)	(32.5)	(3.4)	(64.1)
	1980-81	292.3	256.82	-35.48	-104.6	52.6	16.5	-58.6	..	23.1
		[32.5]	[28.6]	[-3.9]	(294.8)	(-148.2)	(-46.6)	(165.0)		(-65.1)
Jammu and Kashmir										
	2002-03BE	6497.2	8110.0	1612.8	-77.0	1630.9	58.9	-83.3	88.6	1607.5
					(-4.8)	(101.1)	(3.7)	(-5.2)	(5.5)	(99.7)
	2001-02RE	6858.1	7606.2	748.1	-735.5	1414.7	69	-127.4	189.3	686.2
					(-98.3)	(189.1)	(9.2)	(-17.0)	(25.3)	(91.7)
	2000-01	5426.7	7593.0	2166.3	1258.6	861.1	46.6	229.3		1937.0
		[36.8]	[51.5]	[14.7]	(58.1)	(39.7)	(2.2)	(10.6)		(89.4)
	1999-00	5513.6	6852.1	1338.5	541.6	710.9	86.1	738.1		600.5
		[39.5]	[49.1]	[9.6]	(40.5)	(53.1)	(6.4)	(55.1)		(44.9)
	1998-99	4509.1	5563.5	1054.4	400.2	596.4	57.7	189.1		865.3
		[35.9]	[44.3]	[8.4]	(38.0)	(56.6)	(5.5)	(17.9)		(82.1)
	1997-98	4287.7	4731.3	443.6	-808.0	1204.9	46.7	368.6	84.1	-9.2
		[41.7]	[46.0]	[4.3]	(-182.1)	(271.6)	(10.5)	(83.1)	(19.0)	(-2.1)
	1996-97	3690.1	3856.3	166.2	-791.6	933.2	24.5	271.3	73.2	-178.4
		[40.4]	[42.3]	[1.8]	(-476.3)	(561.5)	(14.7)	(163.2)	(44.0)	(-107.3)
	1995-96	3256.4	3353.0	96.6	-740.7	817.9	19.4	125.5	-	-28.9
		[40.2]	[41.4]	[1.2]	(-766.8)	(846.7)	(20.1)	(129.9)		(-29.9)
	1994-95	3026.9	3003.5	-23.4	-702.5	665.9	13.2	-13.9	-	-9.5
		[43.4]	[43.0]	[-0.3]	(3002.1)	(-2845.7)	(-56.4)	(59.4)		(40.6)
	1993-94	2227.3	2315.0	87.7	-458.9	533.4	13.2	-62.9	44.6	106.0
		[35.1]	[36.5]	[1.4]	(-523.3)	(608.2)	(15.1)	(-71.7)	(50.9)	(120.9)
	1992-93	2048.9	2252.4	203.5	-267.0	447.2	23.3	121.9	41.7	39.9
		[39.2]	[43.1]	[3.9]	(-131.2)	(219.8)	(11.4)	(59.9)	(20.5)	(19.6)
	1991-92	1625.4	2074.1	448.7	-104.0	535.6	17.1	2.5	24.8	421.4
		[34.5]	[44.0]	[9.5]	(-23.2)	(119.4)	(3.8)	(0.6)	(5.5)	(93.9)
	1990-91	1157.8	1819.0	661.2	91.2	551.73	18.28	365.9		295.3
		[27.9]	[43.9]	[15.9]	(13.8)	(83.4)	(2.8)	(55.3)		(44.7)
	1989-90	958.0	1482.28	524.28	123.2	391.5	9.6	392.4	24.1	107.8
		[25.3]	[39.2]	[13.8]	(23.5)	(74.7)	(1.8)	(74.8)	(4.6)	(20.6)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1988-89	901.7	1312.20	410.50	64.0	342.2	4.3	330.3	19.1	61.1
		[25.6]	[37.3]	[11.7]	(15.6)	(83.4)	(1.1)	(80.5)	(4.7)	(14.9)
	1987-88	754.0	1170.08	416.08	106.7	303.9	5.5	254.6	17.9	143.7
		[26.0]	[40.4]	[14.4]	(25.6)	(73.0)	(1.3)	(61.2)	(4.3)	(34.5)
	1986-87	694.7	939.02	244.32	-41.4	280.8	4.9	232.1	13.5	-1.2
		[23.1]	[31.2]	[8.1]	(-16.9)	(114.9)	(2.0)	(95.0)	(5.5)	(-0.5)
	1985-86	601.9	848.95	247.01	-6.5	234.6	18.9	247.4	12.4	-12.7
		[23.2]	[32.8]	[9.5]	(-2.6)	(95.0)	(7.7)	(100.1)	(5.0)	(-5.1)
	1984-85	438.3	686.51	248.21	71.0	168.4	8.8	152.9	7.2	88.2
		[18.9]	[29.6]	[10.7]	(28.6)	(67.9)	(3.5)	(61.6)	(2.9)	(35.5)
	1983-84	375.8	574.08	198.28	46.5	146.1	5.7	134.7	5.2	58.4
		[18.4]	[28.1]	[9.7]	(23.5)	(73.7)	(2.9)	(67.9)	(2.6)	(29.4)
	1982-83	325.0	467.04	142.04	1.0	135.6	5.4	111.6	3.6	26.9
		[18.1]	[26.1]	[7.9]	(0.7)	(95.5)	(3.8)	(78.6)	(2.5)	(18.9)
	1981-82	298.5	434.39	135.89	-2.3	133.0	5.2	113.5	..	22.4
		[19.1]	[27.8]	[8.7]	(-1.7)	(97.9)	(3.8)	(83.5)		(16.5)
	1980-81	258.0	402.69	144.69	15.2	124.3	5.2	102.9	3.0	38.8
		[19.0]	[29.6]	[10.6]	(10.5)	(85.9)	(3.6)	(71.1)	(2.1)	(26.8)
Jharkhand										
	2002-03BE	7405.0	9187.5	1782.5	-21.9	1526.9	277.5	271.0	183.0	1328.6
					(-1.2)	(85.7)	(15.6)	(15.2)	(10.3)	(74.5)
	2001-02RE	6099.6	7742.3	1642.7	-100.5	1389.9	353.2	187.1	173.9	1281.7
					(-6.1)	(84.6)	(21.5)	(11.4)	(10.6)	(78.0)
Karnataka										
	2002-03BE	18798.5	24637.5	5839.0	2605.2	3029.0	204.9	1843.1	948.5	3047.5
					(44.6)	(51.9)	(3.5)	(31.6)	(16.2)	(52.2)
	2001-02RE	15926.3	21077.1	5150.8	3006.2	1776.2	368.4	1485.4	1047	2618.4
					(58.4)	(34.5)	(7.2)	(28.8)	(20.3)	(50.8)
	2000-01	14822.7	19041.9	4219.2	1862.2	1946.9	410.1	656.3	825.6	2737.4
		[14.1]	[18.1]	[4.0]	(44.1)	(46.1)	(9.7)	(15.6)	(19.6)	(64.9)
	1999-00	12906.5	17182.9	4276.4	2325.3	1779.3	171.9	584.0	825.4	2867.1
		[13.4]	[17.9]	[4.4]	(54.4)	(41.6)	(4.0)	(13.7)	(19.3)	(67.0)
	1998-99	11230.4	14342.5	3112.1	1215.2	1744.2	152.7	1253.6	625.3	1233.1
		[12.8]	[16.3]	[3.5]	(39.0)	(56.0)	(4.9)	(40.3)	(20.1)	(39.6)
	1997-98	10613.4	12223.2	1609.8	276.8	1210.0	123.1	876.9	257.0	476.0
		[14.8]	[17.0]	[2.2]	(17.2)	(75.2)	(7.6)	(54.5)	(16.0)	(29.6)
	1996-97	9622.2	11566.2	1944.0	578.9	1152.0	213.2	844.5	232.7	866.8
		[14.8]	[17.7]	[3.0]	(29.8)	(59.3)	(11.0)	(43.4)	(12.0)	(44.6)
	1995-96	8543.4	10000.2	1456.8	-62.2	1240.5	278.5	613.9	212.1	630.8
		[15.2]	[17.8]	[2.6]	(-4.3)	(85.2)	(19.1)	(42.1)	(14.6)	(43.3)
	1994-95	6968.4	8481.2	1512.8	296.2	1136.8	79.9	1052.1	181.7	279.1
		[14.5]	[17.7]	[3.2]	(19.6)	(75.1)	(5.3)	(69.5)	(12.0)	(18.4)
	1993-94	6324.7	7578.7	1254.0	-116.4	1187.9	182.5	504.3	154.1	595.6
		[15.4]	[18.4]	[3.1]	(-9.3)	(94.7)	(14.6)	(40.2)	(12.3)	(47.5)
	1992-93	5421.7	6807.7	1386.0	170.0	786.6	429.4	489.2	523.5	373.3
		[15.3]	[19.2]	[3.9]	(12.3)	(56.8)	(31.0)	(35.3)	(37.8)	(26.9)
	1991-92	4775.5	5693.3	917.8	178.7	785.9	-46.8	371.0	157.73	389.0
		[14.8]	[17.6]	[2.8]	(19.5)	(85.6)	(-5.1)	(40.4)	(17.2)	(42.4)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1990-91	3892.2	4450.7	558.5	78.9	654.81	-175.27	314	137.06	107.4
		[15.6]	[17.8]	[2.2]	(14.1)	(117.2)	(-31.4)	(56.2)	(24.5)	(19.2)
	1989-90	3336.5	3960.25	623.75	146.4	338.0	139.4	374.2	123.0	126.6
		[15.4]	[18.2]	[2.9]	(23.5)	(54.2)	(22.3)	(60.0)	(19.7)	(20.3)
	1988-89	2963.5	3461.88	498.38	38.8	268.3	191.3	190.1	113.9	194.4
		[15.6]	[18.2]	[2.6]	(7.8)	(53.8)	(38.4)	(38.1)	(22.9)	(39.0)
	1987-88	2556.9	3073.42	516.52	109.8	243.6	163.1	148.7	85.6	282.3
		[15.7]	[18.9]	[3.2]	(21.3)	(47.2)	(31.6)	(28.8)	(16.6)	(54.6)
	1986-87	2284.1	2797.82	513.72	-79.4	333.1	260.0	208.7	66.8	238.3
		[16.0]	[19.6]	[3.6]	(-15.5)	(64.8)	(50.6)	(40.6)	(13.0)	(46.4)
	1985-86	2013.1	2563.03	549.93	84.7	278.2	187.0	277.6	54.7	217.7
		[16.2]	[20.6]	[4.4]	(15.4)	(50.6)	(34.0)	(50.5)	(10.0)	(39.6)
	1984-85	1739.9	2303.20	563.30	143.6	253.8	165.9	181.5	37.8	344.0
		[15.0]	[19.8]	[4.8]	(25.5)	(45.1)	(29.5)	(32.2)	(6.7)	(61.1)
	1983-84	1489.4	1777.09	287.69	-72.9	236.4	124.2	105.1	18.6	163.9
		[14.4]	[17.2]	[2.8]	(-25.3)	(82.2)	(43.2)	(36.5)	(6.5)	(57.0)
	1982-83	1280.6	1560.51	279.91	-41.9	188.4	133.4	86.4	18.8	174.7
		[14.9]	[18.1]	[3.3]	(-15.0)	(67.3)	(47.6)	(30.9)	(6.7)	(62.4)
	1981-82	1166.6	1613.23	446.63	164.3	170.4	111.98	79.0	17.5	350.1
		[15.1]	[20.9]	[5.8]	(36.8)	(38.1)	(25.1)	(17.7)	(3.9)	(78.4)
	1980-81	953.4	1179.76	226.36	-58.5	171.7	113.2	71.5	14.3	140.6
		[14.3]	[17.7]	[3.4]	(-25.8)	(75.8)	(50.0)	(31.6)	(6.3)	(62.1)
Kerala										
	2002-03BE	11976.4	14645.9	2669.5	1916.8	667.9	84.8	698.2	704.4	1266.9
					(71.8)	(25.0)	(3.2)	(26.2)	(26.4)	(47.5)
	2001-02RE	9972.6	12785.1	2812.5	1886.4	804.4	121.6	162.4	539.9	2110.2
		[13.1]	[16.8]	[3.7]	(67.1)	(28.6)	(4.3)	(5.8)	(19.2)	(75.0)
	2000-01	8730.9	12608.7	3877.8	3147.1	577.2	153.6	199.1	541.2	3137.5
		[12.6]	[18.3]	[5.6]	(81.2)	(14.9)	(4.0)	(5.1)	(14.0)	(80.9)
	1999-00	7941.8	12478.4	4536.6	3624.2	648.2	264.2	254.7	539.9	3742.1
		[12.7]	[20.0]	[7.3]	(79.9)	(14.3)	(5.8)	(5.6)	(11.9)	(82.5)
	1998-99	7198.1	10210.3	3012.2	2030.0	651.6	330.6	657.6	510.1	1844.5
		[12.8]	[18.2]	[5.4]	(67.4)	(21.6)	(11.0)	(21.8)	(16.9)	(61.2)
	1997-98	7118.2	9532.1	2413.9	1122.9	738.9	552.1	378.0	418.1	1617.9
		[14.4]	[19.3]	[4.9]	(46.5)	(30.6)	(22.9)	(15.7)	(17.3)	(67.0)
	1996-97	6145.0	7687.5	1542.5	643.0	622.5	276.9	374.3	380.2	788.0
		[13.8]	[17.3]	[3.5]	(41.7)	(40.4)	(18.0)	(24.3)	(24.6)	(51.1)
	1995-96	5423.6	6726.3	1302.7	402.8	563.5	336.4	512.2	345.6	444.9
		[14.0]	[17.4]	[3.4]	(30.9)	(43.3)	(25.8)	(39.3)	(26.5)	(34.2)
	1994-95	4666.4	5775.1	1108.7	399.9	446.0	262.8	611.8	295.4	201.5
		[14.6]	[18.1]	[3.5]	(36.1)	(40.2)	(23.7)	(55.2)	(26.6)	(18.2)
	1993-94	3922.1	4857.3	935.2	371.3	363.3	200.6	393.2	193.2	348.8
		[14.9]	[18.5]	[3.6]	(39.7)	(38.8)	(21.4)	(42.0)	(20.7)	(37.3)
	1992-93	3318.7	4050.7	732.0	337.4	277.9	116.7	286.2	535.9	-90.1
		[14.2]	[17.4]	[3.1]	(46.1)	(38.0)	(15.9)	(39.1)	(73.2)	(-12.3)
	1991-92	2852.1	3655.5	803.4	364.3	286.1	153.0	269.1	461.8	72.5
		[13.9]	[17.8]	[3.9]	(45.3)	(35.6)	(19.0)	(33.5)	(57.5)	(9.0)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1990-91	2402.9	3201.4	798.5	422	255.96	120.56	269.8	152.12	376.6
		[14.6]	[19.4]	[4.8]	(52.8)	(32.1)	(15.1)	(33.8)	(19.1)	(47.2)
	1989-90	2047.6	2652.07	604.47	250.4	232.3	121.8	158.7	139.0	306.8
		[14.3]	[18.6]	[4.2]	(41.4)	(38.4)	(20.1)	(26.3)	(23.0)	(50.8)
	1988-89	1897.0	2309.19	412.19	164.0	180.3	67.9	121.1	121.5	169.6
		[15.2]	[18.5]	[3.3]	(39.8)	(43.7)	(16.5)	(29.4)	(29.5)	(41.1)
	1987-88	1586.0	2034.20	448.20	194.7	167.4	86.1	120.4	90.4	237.4
		[14.2]	[18.2]	[4.0]	(43.4)	(37.3)	(19.2)	(26.9)	(20.2)	(53.0)
	1986-87	1502.5	1943.25	440.75	152.2	211.1	77.5	113.4	77.7	249.6
		[15.1]	[19.5]	[4.4]	(34.5)	(47.9)	(17.6)	(25.7)	(17.6)	(56.6)
	1985-86	1371.7	1693.45	321.75	73.6	205.8	42.3	185.3	69.1	67.3
		[15.6]	[19.3]	[3.7]	(22.9)	(64.0)	(13.2)	(57.6)	(21.5)	(20.9)
	1984-85	1125.0	1357.20	232.20	13.6	167.1	51.6	40.9	33.0	158.3
		[13.8]	[16.6]	[2.8]	(5.9)	(71.9)	(22.2)	(17.6)	(14.2)	(68.2)
	1983-84	934.2	1233.53	299.33	58.2	208.1	33.0	145.0	28.5	125.9
		[12.7]	[16.8]	[4.1]	(19.4)	(69.5)	(11.0)	(48.4)	(9.5)	(42.1)
	1982-83	810.1	933.00	122.90	-26.8	128.5	21.2	69.2	23.1	30.6
		[12.9]	[14.9]	[2.0]	(-21.8)	(104.5)	(17.3)	(56.3)	(18.8)	(24.9)
	1981-82	850.4	912.18	61.78	-95.9	132.9	24.8	-54.2	20.1	96.0
		[15.8]	[16.9]	[1.1]	(-155.2)	(215.2)	(40.1)	(-87.8)	(32.5)	(155.3)
	1980-81	640.3	819.36	179.06	27.3	121.9	29.9	56.1	17.4	105.6
		[12.8]	[16.4]	[3.6]	(15.2)	(68.1)	(16.7)	(31.3)	(9.7)	(59.0)
Madhya Pradesh										
	2002-03BE	14332.4	17480.5	3148.1	-6.1	2434.0	720.2	1002.7	420.0	1725.4
					(-0.2)	(77.3)	(22.9)	(31.9)	(13.3)	(54.8)
	2001-02RE	12578.4	17584.0	5005.6	3698.7	2251.2	-944.3	1024.4	704.8	3276.4
					(73.9)	(45.0)	(-18.9)	(20.5)	(14.1)	(65.5)
	2000-01	13667.1	16379.2	2712.1	1319.3	1110.5	282.3	593.0	641.8	1477.3
					(48.6)	(40.9)	(10.4)	(21.9)	(23.7)	(54.5)
	1999-00	13203.7	17115.1	3911.4	2932.3	950.1	29.1	964.7	849.7	2097.0
		[12.8]	[16.6]	[3.8]	(75.0)	(24.3)	(0.7)	(24.7)	(21.7)	(53.6)
	1998-99	11345.9	15472.6	4126.7	2871.8	1009.8	245.1	1512.7	558.7	2055.3
		[12.2]	[16.6]	[4.4]	(69.6)	(24.5)	(5.9)	(36.7)	(13.5)	(49.8)
	1997-98	11257.1	13077.7	1820.6	469.3	1677.8	-326.6	1132.2	496.4	191.9
		[13.8]	[16.0]	[2.2]	(25.8)	(92.2)	(-17.9)	(62.2)	(27.3)	(10.5)
	1996-97	10014.2	11940.5	1926.3	1447.8	1020.7	-542.3	795.8	451.3	679.2
		[13.5]	[16.0]	[2.6]	(75.2)	(53.0)	(-28.2)	(41.3)	(23.4)	(35.3)
	1995-96	8653.5	10286.9	1633.4	477.4	860.3	295.7	544.4	400.8	688.2
		[13.3]	[15.8]	[2.5]	(29.2)	(52.7)	(18.1)	(33.3)	(24.5)	(42.1)
	1994-95	7618.3	9035.2	1416.9	190.5	874.0	352.4	517.8	348.6	550.5
		[13.2]	[15.6]	[2.4]	(13.4)	(61.7)	(24.9)	(36.5)	(24.6)	(38.9)
	1993-94	7069.8	8052.3	982.5	448.1	807.4	-273.0	365.7	162.7	454.1
		[13.6]	[15.4]	[1.9]	(45.6)	(82.2)	(-27.8)	(37.2)	(16.6)	(46.2)
	1992-93	6442.6	7318.9	876.3	-285.3	836.3	325.3	309.0	687.5	-120.2
		[15.1]	[17.1]	[2.1]	(-32.6)	(95.4)	(37.1)	(35.3)	(78.5)	(-13.7)
	1991-92	5377.0	6361.0	984.0	43.8	769.2	171.0	393.5	391.4	199.1
		[14.1]	[16.7]	[2.6]	(4.5)	(78.2)	(17.4)	(40.0)	(39.8)	(20.2)
	1990-91	4545.4	5564.7	1019.3	200.7	712.26	106.41	278.1	150.76	590.4
		[12.8]	[15.6]	[2.9]	(19.7)	(69.9)	(10.4)	(27.3)	(14.8)	(57.9)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1989-90	3876.7	4600.60	723.90	-97.4	658.0	163.3	344.3	126.2	253.3
		[13.6]	[16.1]	[2.5]	(-13.5)	(90.9)	(22.6)	(47.6)	(17.4)	(35.0)
	1988-89	3471.7	4342.90	871.20	145.9	600.7	124.6	329.5	69.4	472.4
		[13.7]	[17.2]	[3.4]	(16.7)	(68.9)	(14.3)	(37.8)	(8.0)	(54.2)
	1987-88	2994.2	3719.83	725.63	58.9	577.9	88.79	299.6	42.5	383.6
		[13.9]	[17.3]	[3.4]	(8.1)	(79.6)	(12.2)	(41.3)	(5.9)	(52.9)
	1986-87	2567.4	3127.63	560.23	-35.8	540.1	55.9	237.6	40.1	282.6
		[15.1]	[18.5]	[3.3]	(-6.4)	(96.4)	(10.0)	(42.4)	(7.2)	(50.4)
	1985-86	2173.5	2690.68	517.18	-70.5	491.8	95.9	782.0	36.6	-301.4
		[13.4]	[16.6]	[3.2]	(-13.6)	(95.1)	(18.5)	(151.2)	(7.1)	(-58.3)
	1984-85	1812.9	2307.03	494.13	-79.2	386.4	187.0	150.1	35.2	308.8
		[13.1]	[16.6]	[3.6]	(-16.0)	(78.2)	(37.8)	(30.4)	(7.1)	(62.5)
	1983-84	1800.0	2166.42	366.42	-176.3	363.7	179.0	177.6	14.1	174.7
		[13.4]	[16.2]	[2.7]	(-48.1)	(99.3)	(48.9)	(48.5)	(3.9)	(47.7)
	1982-83	1516.1	1806.57	290.47	-187.8	284.6	193.7	155.7	11.8	122.9
		[13.2]	[15.7]	[2.5]	(-64.7)	(98.0)	(66.7)	(53.6)	(4.1)	(42.3)
	1981-82	1344.0	1581.54	237.54	-229.2	266.0	200.7	127.4	10.5	99.7
		[13.4]	[15.8]	[2.4]	(-96.5)	(112.0)	(84.5)	(53.6)	(4.4)	(42.0)
	1980-81	1133.9	1471.29	337.39	-117.8	259.8	195.4	155.7	5.9	175.8
		[12.5]	[16.2]	[3.7]	(-34.9)	(77.0)	(57.9)	(46.2)	(1.7)	(52.1)
Maharashtra	2002-03BE	35750.0	43747.4	7997.4	4401.7	2832.1	763.6	782.6	774.8	6440.0
					(55.0)	(35.4)	(9.5)	(9.8)	(9.7)	(80.5)
	2001-02RE	31154.3	42392.8	11238.5	6244.8	3315	1678.8	704.3	1227.1	9307.1
		[11.5]	[15.6]	[4.1]	(55.6)	(29.5)	(14.9)	(6.3)	(10.9)	(82.8)
	2000-01	29566.9	38542.7	8975.8	7834	4463	-3321.2	-118.8	772.4	8322.2
		[12.4]	[16.1]	[3.8]	(87.3)	(49.7)	(-37.0)	(-1.3)	(8.6)	(92.7)
	1999-00	25269.5	36975.6	11706.1	4268.8	3761.3	3676.1	-33.9	702.1	11038.0
		[10.4]	[15.2]	[4.8]	(36.5)	(32.1)	(31.4)	(-0.3)	(6.0)	(94.3)
	1998-99	21737.1	29199.5	7462.4	3925.9	3192.5	343.9	3984.6	616.9	2860.9
		[10.2]	[13.7]	[3.5]	(52.6)	(42.8)	(4.6)	(53.4)	(8.3)	(38.3)
	1997-98	20316.6	26758.8	6442.2	2579.9	3211.8	650.5	3136.7	519.3	2786.2
		[10.4]	[13.8]	[3.3]	(40.0)	(49.9)	(10.1)	(48.7)	(8.1)	(43.2)
	1996-97	19255.3	24209.0	4953.7	1590.6	2719.9	643.3	2462.0	468.3	2023.4
		[10.9]	[13.7]	[2.8]	(32.1)	(54.9)	(13.0)	(49.7)	(9.5)	(40.8)
	1995-96	16559.3	20710.1	4150.8	609.1	2703.5	838.2	1440.0	420.5	2290.3
		[10.5]	[13.1]	[2.6]	(14.7)	(65.1)	(20.2)	(34.7)	(10.1)	(55.2)
	1994-95	15089.5	17950.8	2861.3	-277.3	3795.7	-657.0	1060.4	384.4	1416.6
		[11.6]	[13.8]	[2.2]	(-9.7)	(132.7)	(-23.0)	(37.1)	(13.4)	(49.5)
	1993-94	12986.8	15252.1	2265.3	121.9	1674.6	468.8	1079.6	187.8	997.9
		[11.5]	[13.5]	[2.0]	(5.4)	(73.9)	(20.7)	(47.7)	(8.3)	(44.1)
	1992-93	10818.2	13403.8	2585.6	728.5	1380.0	477.1	858.7	1012.7	714.2
		[11.5]	[14.3]	[2.8]	(28.2)	(53.4)	(18.5)	(33.2)	(39.2)	(27.6)
	1991-92	9772.6	11429.5	1656.9	276.1	973.2	407.6	1215.5	1363.5	-922.1
		[12.9]	[15.1]	[2.2]	(16.7)	(58.7)	(24.6)	(73.4)	(82.3)	(-55.7)
	1990-91	8699.0	10309.9	1610.9	54.6	963.94	592.3	1015.2	103.2	492.5
		[13.1]	[15.5]	[2.4]	(3.4)	(59.8)	(36.8)	(63.0)	(6.4)	(30.6)
	1989-90	7528.6	9372.98	1844.38	373.9	1009.2	461.3	847.3	85.9	911.2
		[13.1]	[16.3]	[3.2]	(20.3)	(54.7)	(25.0)	(45.9)	(4.7)	(49.4)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1988-89	6299.8	7576.34	1276.54	240.8	777.7	258.1	685.1	81.1	510.4
		[13.5]	[16.3]	[2.7]	(18.9)	(60.9)	(20.2)	(53.7)	(6.4)	(40.0)
	1987-88	5578.2	6592.13	1013.93	-73.8	697.7	390.1	643.5	50.3	320.1
		[14.3]	[16.9]	[2.6]	(-7.3)	(68.8)	(38.5)	(63.5)	(5.0)	(31.6)
	1986-87	4978.2	6042.49	1064.29	0.5	674.0	389.8	721.1	32.9	310.3
		[15.1]	[18.3]	[3.2]	(0.0)	(63.3)	(36.6)	(67.8)	(3.1)	(29.2)
	1985-86	4174.1	5408.11	1234.01	316.7	581.9	335.4	1393.4	32.1	-191.5
		[13.7]	[17.7]	[4.0]	(25.7)	(47.2)	(27.2)	(112.9)	(2.6)	(-15.5)
	1984-85	3667.8	4718.30	1050.50	212.0	607.1	231.4	565.5	-49.0	534.0
		[13.9]	[17.9]	[4.0]	(20.2)	(57.8)	(22.0)	(53.8)	(-4.7)	(50.8)
	1983-84	3251.9	3991.63	739.73	-70.7	544.5	266.0	422.3	19.1	298.3
		[13.4]	[16.5]	[3.1]	(-9.6)	(73.6)	(36.0)	(57.1)	(2.6)	(40.3)
	1982-83	2838.2	3389.63	551.43	-210.2	430.6	331.1	341.1	18.5	191.9
		[13.5]	[16.2]	[2.6]	(-38.1)	(78.1)	(60.0)	(61.9)	(3.3)	(34.8)
	1981-82	2385.4	2873.83	488.43	-147.4	391.3	244.5	264.7	16.7	207.0
		[12.3]	[14.9]	[2.5]	(-30.2)	(80.1)	(50.1)	(54.2)	(3.4)	(42.4)
	1980-81	2038.0	2501.25	463.25	-121.0	348.6	235.7	265.7	13.0	184.5
		[11.9]	[14.6]	[2.7]	(-26.1)	(75.2)	(50.9)	(57.4)	(2.8)	(39.8)
Manipur										
	2002-03BE	1324.0	1611.0	287.0	42.7	232.5	11.8	61.9	34.7	190.4
					(14.9)	(81.0)	(4.1)	(21.6)	(12.1)	(66.3)
	2001-02RE	1432.0	1805.7	373.7	9.6	344.4	19.7	62.8	37.6	273.3
		[39.9]	[50.3]	[10.4]	(2.6)	(92.2)	(5.3)	(16.8)	(10.1)	(73.1)
	2000-01	1044.6	1279.0	234.4	86.3	147.9	0.3	149.8	21.7	62.9
		[31.6]	[38.7]	[7.1]	(36.8)	(63.1)	(0.1)	(63.9)	(9.3)	(26.8)
	1999-00	1069.9	1725.7	655.8	287.1	366.7	2.0	63.9	21.3	570.6
		[33.6]	[54.1]	[20.6]	(43.8)	(55.9)	(0.3)	(9.7)	(3.2)	(87.0)
	1998-99	896.8	1003.0	106.2	-108.1	214.3	0.0	47.9	21.3	37.0
		[34.3]	[38.4]	[4.1]	(-101.8)	(201.8)	(0.0)	(45.1)	(20.1)	(34.8)
	1997-98	863.0	1050.5	187.5	-65.3	248.0	4.7	58.2	19.4	109.8
		[38.9]	[47.4]	[8.5]	(-34.8)	(132.3)	(2.5)	(31.0)	(10.3)	(58.6)
	1996-97	808.1	975.6	167.5	-100.0	260.5	6.9	-0.4	17.5	150.3
		[42.2]	[50.9]	[8.7]	(-59.7)	(155.5)	(4.1)	(-0.2)	(10.4)	(89.7)
	1995-96	691.7	796.4	104.7	-72.9	175.2	2.4	13.5	16.0	75.2
		[42.5]	[48.9]	[6.4]	(-69.6)	(167.3)	(2.3)	(12.9)	(15.3)	(71.8)
	1994-95	592.1	654.2	62.1	-83.7	144.9	0.9	5.6	13.9	42.6
		[42.1]	[46.6]	[4.4]	(-134.8)	(233.3)	(1.4)	(9.0)	(22.4)	(68.6)
	1993-94	578.5	558.1	-20.4	-140.9	118.9	1.6	-0.3	-3.0	-17.1
		[44.2]	[42.7]	[-1.6]	(690.7)	(-582.8)	(-7.8)	(1.5)	(14.7)	(83.8)
	1992-93	480.0	498.2	18.2	-82.2	99.7	0.7	-7.2	19.8	5.6
		[43.9]	[45.6]	[1.7]	(-451.6)	(547.8)	(3.8)	(-39.6)	(108.8)	(30.8)
	1991-92	450.8	519.9	69.1	-73.3	139.4	3.0	-7.1	49.9	26.3
		[45.7]	[52.7]	[7.0]	(-106.1)	(201.7)	(4.3)	(-10.3)	(72.2)	(38.1)
	1990-91	395.7	435.3	39.6	-88.5	126.27	1.85	43.9	11.03	-15.3
		[48.2]	[53.0]	[4.8]	(-223.5)	(318.9)	(4.7)	(110.9)	(27.9)	(-38.6)
	1989-90	332.0	402.47	70.47	-32.7	100.5	2.6	12.7	9.1	48.6
		[46.1]	[55.9]	[9.8]	(-46.4)	(142.7)	(3.7)	(18.1)	(13.0)	(69.0)
	1988-89	343.2	376.65	33.45	-65.0	93.1	5.4	5.1	5.8	22.5
		[50.5]	[55.4]	[4.9]	(-194.3)	(278.2)	(16.1)	(15.2)	(17.4)	(67.4)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1987-88	287.0	303.50	16.50	-72.4	86.1	2.8	0.5	6.3	9.6
		[47.5]	[50.2]	[2.7]	(-438.8)	(521.7)	(17.1)	(3.2)	(38.4)	(58.4)
	1986-87	248.3	279.76	31.46	-50.3	77.9	3.9	-0.3	2.0	29.7
		[51.8]	[58.4]	[6.6]	(-159.9)	(247.6)	(12.3)	(-0.9)	(6.5)	(94.4)
	1985-86	226.2	216.53	-9.67	-70.4	60.3	0.5	17.3	2.8	-29.7
		[54.1]	[51.8]	[-2.3]	(728.0)	(-623.1)	(-5.0)	(-178.6)	(-28.4)	(307.0)
	1984-85	171.3	185.81	14.51	-37.6	50.6	1.5	-0.8	..	15.3
		[44.8]	[48.6]	[3.8]	(-259.1)	(349.0)	(10.1)	(-5.5)	..	(105.4)
	1983-84	129.6	155.91	26.31	-24.3	51.8	-1.1	5.5	..	20.9
		[38.5]	[46.3]	[7.8]	(-92.4)	(196.7)	(-4.3)	(20.8)	..	(79.4)
	1982-83	112.6	130.06	17.46	-20.3	36.7	1.0	9.5	..	7.9
		[39.5]	[45.6]	[6.1]	(-116.3)	(210.4)	(5.9)	(54.6)	..	(45.2)
	1981-82	95.0	122.10	27.10	-9.9	35.6	1.4	-0.5	..	27.6
		[35.8]	[46.1]	[10.2]	(-36.5)	(131.4)	(5.1)	(-1.8)	..	(101.8)
	1980-81	110.7	104.68	-6.02	-40.3	32.8	1.5	-12.0	..	6.0
		[50.8]	[48.0]	[-2.8]	(669.4)	(-544.4)	(-25.1)	(199.0)	..	(-99.7)
Meghalaya	2002-03BE	1510.4	1782.6	272.2	-67.6	275.0	64.8	30.0	70.0	172.2
					(-24.8)	(101.0)	(23.8)	(11.0)	(25.7)	(63.3)
	2001-02RE	1357.9	1692.3	334.4	-2	265.4	71	44.4	85.4	204.7
		[34.1]	[42.5]	[8.4]	(-0.6)	(79.4)	(21.2)	(13.3)	(25.5)	(61.2)
	2000-01	1132.2	1381.7	249.5	-52.7	226.0	76.2	26.0	70.0	153.5
		[30.4]	[37.1]	[6.7]	(-21.1)	(90.6)	(30.5)	(10.4)	(28.1)	(61.5)
	1999-00	943.7	1152.7	209.0	-15.9	165.2	59.7	21.8	70.0	117.3
		[28.7]	[35.0]	[6.4]	(-7.6)	(79.0)	(28.6)	(10.4)	(33.5)	(56.1)
	1998-99	832.7	980.0	147.3	-17.3	144.5	20.0	35.4	70.0	41.9
		[28.3]	[33.3]	[5.0]	(-11.7)	(98.1)	(13.6)	(24.0)	(47.5)	(28.4)
	1997-98	696.8	823.2	126.4	-11.6	125.9	12.2	27.2	30.3	68.9
		[27.9]	[33.0]	[5.1]	(-9.2)	(99.6)	(9.7)	(21.5)	(24.0)	(54.5)
	1996-97	730.5	753.6	23.1	-113.5	124.9	11.8	17.8	27.5	-22.2
		[33.2]	[34.3]	[1.1]	(-491.3)	(540.7)	(51.1)	(77.1)	(119.0)	(-96.1)
	1995-96	683.9	735.8	51.9	-103.5	134.2	21.2	11.5	25.0	15.4
		[34.3]	[36.9]	[2.6]	(-199.4)	(258.6)	(40.8)	(22.2)	(48.2)	(29.7)
	1994-95	530.3	565.5	35.3	-73.3	102.8	5.8	29.6	17.8	-12.1
		[31.8]	[34.0]	[2.1]	(-207.6)	(291.2)	(16.4)	(83.9)	(50.4)	(-34.3)
	1993-94	500.8	588.4	87.6	-17.9	105.3	0.2	20.6	16.8	50.2
		[33.1]	[38.9]	[5.8]	(-20.4)	(120.2)	(0.2)	(23.5)	(19.2)	(57.3)
	1992-93	428.5	521.6	93.1	-18.2	102.6	8.7	14.1	28.6	50.4
		[32.5]	[39.6]	[7.1]	(-19.5)	(110.2)	(9.3)	(15.1)	(30.7)	(54.1)
	1991-92	403.7	475.9	72.2	-35.6	83.4	24.4	12.7	27.8	31.7
		[34.1]	[40.2]	[6.1]	(-49.3)	(115.5)	(33.8)	(17.6)	(38.5)	(43.9)
	1990-91	353.0	394.2	41.2	-42.2	74.95	8.46	20.9	-0.05	20.4
		[34.7]	[38.8]	[4.1]	(-102.4)	(181.9)	(20.5)	(50.7)	(-0.1)	(49.5)
	1989-90	309.2	339.16	29.96	-50.5	67.6	12.9	28.8	1.1	0.0
		[35.5]	[39.0]	[3.4]	(-168.6)	(225.5)	(43.1)	(96.3)	(3.6)	..
	1988-89	302.2	311.61	9.41	-77.6	61.0	26.0	18.1	..	-8.7
		[44.9]	[46.3]	[1.4]	(-824.7)	(648.2)	(276.4)	(192.2)	..	(-92.5)
	1987-88	256.4	256.65	0.25	-66.8	53.5	13.5	11.1	..	-10.9
		[42.0]	[42.1]	[0.0]	(-26720.0)	(21416.0)	(5404.0)	(4436.0)	..	(-4340.0)



Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1986-87	214.6	219.56	4.96	-58.2	51.3	11.8	9.3	1.6	-5.9
		[42.0]	[43.0]	[1.0]	(-1173.4)	(1034.7)	(238.7)	(186.7)	(32.7)	(-119.4)
	1985-86	182.9	174.93	-7.97	-47.9	38.2	1.8	5.9	0.9	-14.7
		[40.7]	[38.9]	[-1.8]	(601.0)	(-478.8)	(-22.2)	(-73.8)	(-11.0)	(184.8)
	1984-85	147.9	149.91	2.01	-31.1	31.1	2.0	6.8	4.2	-9.0
		[37.7]	[38.2]	[0.5]	(-1547.3)	(1549.3)	(98.0)	(340.3)	(207.5)	(-447.8)
	1983-84	124.1	134.02	9.92	-24.6	33.6	0.9	6.9	2.5	0.5
		[36.4]	[39.3]	[2.9]	(-248.0)	(338.8)	(9.2)	(69.7)	(25.0)	(5.3)
	1982-83	96.7	111.82	15.12	-11.7	26.3	0.5	6.1	4.7	4.3
		[33.0]	[38.2]	[5.2]	(-77.4)	(174.1)	(3.3)	(40.5)	(31.0)	(28.4)
	1981-82	82.3	98.97	16.67	-8.0	23.4	1.3	4.2		12.5
		[31.3]	[37.6]	[6.3]	(-48.1)	(140.4)	(7.7)	(25.2)		(75.0)
	1980-81	89.9	82.06	-7.84	-30.1	21.1	1.2	-15.0	..	7.1
		[39.3]	[35.9]	[-3.4]	(383.9)	(-269.1)	(-14.8)	(190.7)		(-90.6)
Mizoram										
	2002-03BE	1036.5	1173.5	137.0	-15.9	129.3	23.6	31.0	35.0	71.1
					(-11.6)	(94.4)	(17.2)	(22.6)	(25.5)	(51.9)
	2001-02RE	1104.0	1359.6	255.6	41.2	189.3	25.2	39	43.9	172.7
					(16.1)	(74.1)	(9.9)	(15.3)	(17.2)	(67.6)
	2000-01	828.2	1203.5	375.3	193.4	163.7	18.2	-26.0	35.0	366.3
		[46.8]	[68.0]	[21.2]	(51.5)	(43.6)	(4.8)	(-6.9)	(9.3)	(97.6)
	1999-00	953.7	1132.8	179.1	-59.3	204.8	33.6	32.3	35.0	111.9
		[67.7]	[80.4]	[12.7]	(-33.1)	(114.3)	(18.8)	(18.0)	(19.5)	(62.5)
	1998-99	735.0	867.3	132.3	-44.1	142.6	33.8	28.2	30.0	74.1
		[59.0]	[69.6]	[10.6]	(-33.3)	(107.8)	(25.5)	(21.3)	(22.7)	(56.0)
	1997-98	721.4	845.6	124.2	-59.9	167.3	16.7	25.4	18.2	80.6
		[64.2]	[75.3]	[11.1]	(-48.2)	(134.7)	(13.4)	(20.5)	(14.7)	(64.9)
	1996-97	667.6	792.9	125.3	-46.9	159.5	12.8	23.4	16.1	85.9
		[62.3]	[74.0]	[11.7]	(-37.4)	(127.3)	(10.2)	(18.7)	(12.8)	(68.6)
	1995-96	627.4	698.1	70.7	-62.3	124.1	8.9	26.0	15.0	29.7
		[67.0]	[74.5]	[7.5]	(-88.1)	(175.5)	(12.6)	(36.8)	(21.2)	(42.0)
	1994-95	538.4	576.8	38.4	-74.9	105.6	7.7	12.7	10.0	15.7
		[72.9]	[78.1]	[5.2]	(-195.1)	(275.0)	(20.1)	(33.1)	(26.0)	(40.9)
	1993-94	502.7	510.3	7.6	-83.9	82.9	8.6	14.2	5.0	-11.6
		[70.7]	[71.8]	[1.1]	(-1103.9)	(1090.8)	(113.2)	(186.8)	(65.8)	(-152.6)
	1992-93	421.4	480.9	59.5	-47.2	95.8	10.9	8.4	44.7	6.4
		[69.3]	[79.1]	[9.8]	(-79.3)	(161.0)	(18.3)	(14.1)	(75.1)	(10.8)
	1991-92	400.0	404.8	4.8	-78.9	75.8	7.9	8.0	-18.8	15.6
		[75.4]	[76.3]	[0.9]	(-1643.8)	(1579.2)	(164.6)	(166.7)	(-391.7)	(325.0)
	1990-91	461.9	367.5	-94.4	-157.1	58.11	4.58	-102.3		7.9
		[118.7]	[94.4]	[-24.3]	(166.4)	(-61.6)	(-4.9)	(108.4)		(-8.4)
	1989-90	304.2	301.23	-2.97	-64.6	52.0	9.7	28.2		-31.1
		[85.4]	[84.6]	[-0.8]	(2175.1)	(-1749.8)	(-325.3)	(-948.5)		(1047.1)
	1988-89	273.8	285.50	11.70	-43.0	46.5	8.2	12.2		-0.5
		[83.3]	[86.9]	[3.6]	(-367.5)	(397.3)	(70.3)	(103.8)		(-4.3)
	1987-88	193.7	295.60	101.90	52.3	44.5	5.1	2.2		99.7
		[59.3]	[90.6]	[31.2]	(51.3)	(43.6)	(5.0)	(2.2)		(97.8)
	1986-87	67.7	46.93	-20.77	-21.3	-0.6	1.1	-7.6		-13.2
		[27.7]	[19.2]	[-8.5]	(102.6)	(2.8)	(-5.3)	(36.4)		(63.6)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Nagaland	1985-86	129.9 [62.9]	170.16 [82.4]	40.26 [19.5]	1.5 (3.7)	35.9 (89.2)	2.9 (7.1)	27.1 (67.2)		13.2 (32.8)
	2002-03BE	1604.8	1867.5	262.7	-89.6 (-34.1)	341.4 (130.0)	11.0 (4.2)	64.3 (24.5)	120.0 (45.7)	78.4 (29.8)
	2001-02RE	1495.6	1861.7	366.1	-44.9 (-12.3)	402.5 (109.9)	8.5 (2.3)	64.9 (17.7)	136 (37.1)	165.1 (45.1)
	2000-01	1419.8	1778.6	358.8	0.4 (0.1)	339.5 (94.6)	18.8 (5.2)	54.4 (15.2)	95.1 (26.5)	209.3 (58.3)
	1999-00	1144.0 [44.9]	1393.1 [54.7]	249.1 [9.8]	36.3 (14.6)	205.8 (82.6)	7.0 (2.8)	116.6 (46.8)	86.4 (34.7)	46.1 (18.5)
	1998-99	1035.7 [43.4]	1278.9 [53.6]	243.2 [10.2]	13.4 (5.5)	217.3 (89.4)	12.3 (5.1)	30.3 (12.5)	70.0 (28.8)	142.9 (58.8)
	1997-98	992.9 [42.7]	1196.9 [51.5]	204.0 [8.8]	10.9 (5.3)	185.4 (90.9)	7.6 (3.7)	28.4 (13.9)	48.0 (23.5)	127.5 (62.5)
	1996-97	874.0 [43.2]	1058.2 [52.3]	184.2 [9.1]	-8.8 (-4.8)	185.0 (100.4)	8.0 (4.3)	22.2 (12.1)	43.6 (23.7)	118.4 (64.3)
	1995-96	781.0 [43.1]	1012.0 [55.8]	231.0 [12.7]	64.2 (27.8)	158.2 (68.5)	8.6 (3.7)	17.8 (7.7)	39.7 (17.2)	173.6 (75.2)
	1994-95	631.0 [39.5]	869.8 [54.5]	238.8 [15.0]	90.8 (38.0)	139.7 (58.5)	8.3 (3.5)	35.9 (15.0)	24.7 (10.3)	178.2 (74.6)
	1993-94	632.4 [46.0]	806.6 [58.7]	174.2 [12.7]	47.2 (27.1)	116.9 (67.1)	10.1 (5.8)	12.7 (7.3)	15.7 (9.0)	145.8 (83.7)
	1992-93	514.2 [47.8]	652.4 [60.7]	138.2 [12.9]	13.0 (9.4)	119.3 (86.3)	5.9 (4.3)	-3.3 (-2.4)	13.3 (9.6)	128.2 (92.8)
	1991-92	495.1 [53.8]	590.8 [64.2]	95.7 [10.4]	-6.3 (-6.6)	93.8 (98.0)	8.2 (8.6)	12.0 (12.5)	21.9 (22.9)	61.8 (64.6)
	1990-91	416.7 [54.3]	518.6 [67.6]	101.9 [13.3]	5.2 (5.1)	92.78 (91.1)	3.94 (3.9)	48.1 (47.2)	14.37 (14.1)	39.4 (38.7)
	1989-90	347.3 [54.4]	488.42 [76.5]	141.12 [22.1]	45.9 (32.5)	90.8 (64.4)	4.4 (3.1)	13.9 (9.8)	12.0 (8.5)	115.2 (81.6)
	1988-89	384.7 [68.9]	433.15 [77.5]	48.45 [8.7]	-41.2 (-85.0)	86.1 (177.7)	3.6 (7.3)	7.0 (14.5)	10.0 (20.7)	31.4 (64.8)
	1987-88	350.9 [75.9]	411.71 [89.0]	60.79 [13.1]	-22.6 (-37.2)	79.6 (130.9)	3.8 (6.3)	5.6 (9.2)	8.5 (14.0)	46.7 (76.8)
	1986-87	297.3 [82.4]	327.82 [90.9]	30.52 [8.5]	-34.1 (-111.7)	62.1 (203.5)	2.5 (8.2)	27.9 (91.5)	7.6 (24.8)	-5.0 (-16.4)
	1985-86	264.5 [82.7]	252.41 [78.9]	-12.09 [-3.8]	-60.8 (502.9)	48.0 (-397.3)	0.7 (-5.6)	10.5 (-86.4)	6.8 (-56.3)	-29.4 (242.8)
	1984-85	200.6 [70.5]	196.04 [68.9]	-4.56 [-1.6]	-37.6 (824.6)	32.8 (-719.3)	0.2 (-5.3)	5.2 (-114.9)	4.8 (-105.3)	-14.6 (320.2)
	1983-84	161.9 [66.1]	202.84 [82.9]	40.94 [16.7]	3.3 (8.1)	37.1 (90.5)	0.6 (1.4)	6.8 (16.7)	5.0 (12.1)	29.2 (71.3)
	1982-83	133.8 [63.5]	163.33 [77.5]	29.53 [14.0]	-5.5 (-18.6)	34.3 (116.3)	0.7 (2.3)	5.1 (17.3)	4.4 (14.9)	20.0 (67.7)
	1981-82	108.3 [62.9]	128.46 [74.6]	20.16 [11.7]	-7.7 (-38.2)	27.8 (138.0)	0.0 (0.1)	1.8 (9.1)	4.2 (20.6)	14.2 (70.4)
	1980-81	143.8 [103.2]	124.03 [89.0]	-19.77 [-14.2]	-52.3 (264.5)	25.7 (-130.0)	6.8 (-34.5)	-34.4 (174.0)	..	14.6 (-73.8)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Orissa										
	2002-03BE	9603.0	13172.9	3569.9	1754.8	1135.9	679.2	1656.4	587.6	1326.1
					(49.2)	(31.8)	(19.0)	(46.4)	(16.5)	(37.1)
	2001-02RE	8109.8	11676.2	3566.4	2114.3	1037.8	414.4	1028.9	742	1795.5
		[18.7]	[27.0]	[8.2]	(59.3)	(29.1)	(11.6)	(28.8)	(20.8)	(50.3)
	2000-01	6902	10227.3	3325.3	1926.8	839.3	559.2	505.5	664.0	2155.8
		[17.8]	[26.4]	[8.6]	(57.9)	(25.2)	(16.8)	(15.2)	(20.0)	(64.8)
	1999-00	5884.6	9630.7	3746.1	2573.9	799.0	373.2	923.4	614.9	2207.8
		[15.2]	[24.9]	[9.7]	(68.7)	(21.3)	(10.0)	(24.6)	(16.4)	(58.9)
	1998-99	4554.4	7974.8	3420.4	2264.8	913.5	242.1	1030.9	471.0	1918.5
		[12.8]	[22.4]	[9.6]	(66.2)	(26.7)	(7.1)	(30.1)	(13.8)	(56.1)
	1997-98	4632.0	6434.6	1802.6	904.5	856.6	41.5	870.9	442.4	489.3
		[14.4]	[20.0]	[5.6]	(50.2)	(47.5)	(2.3)	(48.3)	(24.5)	(27.1)
	1996-97	4479.8	6275.1	1795.3	830.5	878.8	86.0	515.1	377.2	903.0
		[16.9]	[23.7]	[6.8]	(46.3)	(49.0)	(4.8)	(28.7)	(21.0)	(50.3)
	1995-96	3890.7	5286.6	1395.9	807.1	446.9	141.9	505.6	344.1	546.2
		[14.3]	[19.5]	[5.1]	(57.8)	(32.0)	(10.2)	(36.2)	(24.7)	(39.1)
	1994-95	3575.9	4734.7	1158.8	459.6	626.5	72.8	412.0	299.0	447.9
		[16.1]	[21.3]	[5.2]	(39.7)	(54.1)	(6.3)	(35.6)	(25.8)	(38.7)
	1993-94	3207.8	4109.3	901.5	274.4	585.2	41.9	285.2	273.9	342.4
		[17.3]	[22.2]	[4.9]	(30.4)	(64.9)	(4.6)	(31.6)	(30.4)	(38.0)
	1992-93	2913.1	3653.2	740.1	135.7	587.4	17.0	279.7	448.8	11.6
		[18.4]	[23.1]	[4.7]	(18.3)	(79.4)	(2.3)	(37.8)	(60.6)	(1.6)
	1991-92	2447.3	3360.5	913.2	187.7	655.7	69.8	215.4	635.1	62.7
		[16.7]	[22.9]	[6.2]	(20.6)	(71.8)	(7.6)	(23.6)	(69.5)	(6.9)
	1990-91	2170.9	2787.1	616.2	19.6	551.06	45.58	385.8	142.87	87.5
		[19.0]	[24.5]	[5.4]	(3.2)	(89.4)	(7.4)	(62.6)	(23.2)	(14.2)
	1989-90	1740.7	2314.50	573.80	105.4	426.7	41.7	223.4	149.1	201.3
		[15.1]	[20.1]	[5.0]	(18.4)	(74.4)	(7.3)	(38.9)	(26.0)	(35.1)
	1988-89	1550.9	2100.16	549.26	107.8	416.8	24.7	217.5	110.3	221.5
		[15.4]	[20.9]	[5.5]	(19.6)	(75.9)	(4.5)	(39.6)	(20.1)	(40.3)
	1987-88	1333.0	1838.60	505.60	74.6	390.3	40.7	197.4	92.6	215.6
		[16.8]	[23.1]	[6.4]	(14.8)	(77.2)	(8.1)	(39.0)	(18.3)	(42.6)
	1986-87	1228.2	1600.23	372.03	19.7	323.0	29.4	125.1	79.3	167.7
		[15.8]	[20.6]	[4.8]	(5.3)	(86.8)	(7.9)	(33.6)	(21.3)	(45.1)
	1985-86	940.8	1267.59	326.79	60.1	257.2	9.5	453.6	77.9	-204.7
		[13.2]	[17.8]	[4.6]	(18.4)	(78.7)	(2.9)	(138.8)	(23.8)	(-62.6)
	1984-85	822.8	1151.20	328.40	74.0	235.8	18.6	84.8	64.4	179.2
		[13.8]	[19.3]	[5.5]	(22.5)	(71.8)	(5.7)	(25.8)	(19.6)	(54.6)
	1983-84	783.0	974.68	191.68	-0.3	184.5	7.5	154.2	47.3	-9.7
		[13.1]	[16.3]	[3.2]	(-0.2)	(96.3)	(3.9)	(80.4)	(24.7)	(-5.1)
	1982-83	801.6	1013.78	212.18	23.0	182.4	6.8	107.0	24.1	81.1
		[17.2]	[21.8]	[4.6]	(10.8)	(86.0)	(3.2)	(50.4)	(11.3)	(38.2)
	1981-82	601.5	743.31	141.81	-28.0	167.9	1.9	87.1	20.0	34.7
		[13.8]	[17.1]	[3.3]	(-19.7)	(118.4)	(1.4)	(61.4)	(14.1)	(24.4)
	1980-81	621.3	755.60	134.30	-80.8	187.8	27.3	48.9	8.3	77.1
		[16.0]	[19.5]	[3.5]	(-60.2)	(139.8)	(20.4)	(36.4)	(6.2)	(57.4)

\* adjusted for disinvestment of Rs.300 crore in 1999-00(BE) and Rs.505.9 crore in 1998-99, Rs.193.2 crores in 1996-97

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Punjab										
	2002-03BE	12946.4	17916.1	4969.7	3017.6	1695.3	256.8	187.3	397.0	4385.5
					(60.7)	(34.1)	(5.2)	(3.8)	(8.0)	(88.2)
	2001-02RE	9624.6	14881.7	5257.1	3842	1256.2	158.9	213.6	517.5	4526
					(73.1)	(23.9)	(3.0)	(4.1)	(9.8)	(86.1)
	2000-01	9376.9	13280.6	3903.7	2336	1392.6	175.2	-7.5	345.2	3566.0
		[13.7]	[19.4]	[5.7]	(59.8)	(35.7)	(4.5)	(-0.2)	(8.8)	(91.3)
	1999-00	7467.9	10662.6	3194.7	2727.4	438.9	28.4	-41.2	544.9	2691.1
		[12.0]	[17.1]	[5.1]	(85.4)	(13.7)	(0.9)	(-1.3)	(17.1)	(84.2)
	1998-99	5755.6	9535.0	3779.4	2628.7	1140.1	10.5	1077.8	345.2	2356.4
		[10.3]	[17.1]	[6.8]	(69.6)	(30.2)	(0.3)	(28.5)	(9.1)	(62.3)
	1997-98	6351.3	8828.9	2477.6	1483.9	969.8	23.9	930.1	267.7	1279.8
		[13.0]	[18.1]	[5.1]	(59.9)	(39.1)	(1.0)	(37.5)	(10.8)	(51.7)
	1996-97	5568.6	7033.3	1464.7	1357.1	-238.8	346.4	1096.4	243.3	125.0
		[12.6]	[15.9]	[3.3]	(92.7)	(-16.3)	(23.6)	(74.9)	(16.6)	(8.5)
	1995-96	5184.8	6549.4	1364.6	450.2	679.2	235.2	408.8	221.2	734.6
		[13.4]	[17.0]	[3.5]	(33.0)	(49.8)	(17.2)	(30.0)	(16.2)	(53.8)
	1994-95	5300.9	7086.2	1785.3	741.8	711.5	331.9	822.2	171.2	791.8
		[15.5]	[20.7]	[5.2]	(41.6)	(39.9)	(18.6)	(46.1)	(9.6)	(44.4)
	1993-94	3276.6	4770.0	1493.4	766.9	495.3	231.2	987.4	37.1	468.9
		[10.8]	[15.8]	[4.9]	(51.4)	(33.2)	(15.5)	(66.1)	(2.5)	(31.4)
	1992-93	2786.9	4038.9	1252.0	635.6	259.1	357.3	1127.1	3012.8	-2887.9
		[10.9]	[15.8]	[4.9]	(50.8)	(20.7)	(28.5)	(90.0)	(240.6)	(-230.7)
	1991-92	3715.8	4866.3	1150.5	480.8	291.6	378.1	875.4	148.0	127.1
		[16.7]	[21.9]	[5.2]	(41.8)	(25.3)	(32.9)	(76.1)	(12.9)	(11.0)
	1990-91	1975.7	3217.9	1242.2	544.2	218.37	479.56	1060	36.91	145.3
		[10.7]	[17.5]	[6.8]	(43.8)	(17.6)	(38.6)	(85.3)	(3.0)	(11.7)
	1989-90	1799.9	2709.18	909.28	221.1	225.8	462.3	791.8	34.5	83.0
		[10.9]	[16.4]	[5.5]	(24.3)	(24.8)	(50.8)	(87.1)	(3.8)	(9.1)
	1988-89	1623.4	2455.92	832.52	244.1	246.7	341.8	905.4	34.8	-107.7
		[11.8]	[17.9]	[6.1]	(29.3)	(29.6)	(41.1)	(108.7)	(4.2)	(-12.9)
	1987-88	1404.5	2373.02	968.52	229.0	-12.0	751.5	795.8	65.5	107.2
		[11.8]	[19.9]	[8.1]	(23.6)	(-1.2)	(77.6)	(82.2)	(6.8)	(11.1)
	1986-87	1292.5	1635.27	342.77	-90.5	3.9	429.4	444.8	15.0	-117.0
		[12.7]	[16.1]	[3.4]	(-26.4)	(1.1)	(125.3)	(129.8)	(4.4)	(-34.1)
	1985-86	1170.2	1736.29	566.09	-7.3	284.9	288.5	528.4	16.9	20.8
		[12.6]	[18.7]	[6.1]	(-1.3)	(50.3)	(51.0)	(93.3)	(3.0)	(3.7)
	1984-85	932.0	1411.18	479.18	9.3	238.4	231.5	368.9	11.9	98.3
		[11.5]	[17.3]	[5.9]	(1.9)	(49.7)	(48.3)	(77.0)	(2.5)	(20.5)
	1983-84	879.1	1141.17	262.07	-59.3	119.5	201.9	69.2	6.7	186.2
		[12.3]	[16.0]	[3.7]	(-22.6)	(45.6)	(77.0)	(26.4)	(2.6)	(71.0)
	1982-83	786.0	968.82	182.82	-102.5	76.4	208.9	49.3	-5.7	139.2
		[12.2]	[15.1]	[2.8]	(-56.1)	(41.8)	(114.3)	(27.0)	(-3.1)	(76.1)
	1981-82	682.6	860.86	178.26	-62.7	114.8	126.1	49.8	7.0	121.5
		[11.8]	[14.8]	[3.1]	(-35.2)	(64.4)	(70.8)	(27.9)	(3.9)	(68.2)
	1980-81	567.6	727.34	159.74	-18.1	78.1	99.8	44.1	6.5	109.2
		[11.6]	[14.9]	[3.3]	(-11.3)	(48.9)	(62.5)	(27.6)	(4.1)	(68.3)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Rajasthan	2002-03BE	14362.5	21319.0	6956.5	3851.9	2569.7	534.9	593.2	839.4	5524.0
					(55.4)	(36.9)	(7.7)	(8.5)	(12.1)	(79.4)
	2001-02RE	12665.0	18418.3	5753.3	3510	2080	163.3	166	1089.8	4497.5
		[14.1]	[20.5]	[6.4]	(61.0)	(36.2)	(2.8)	(2.9)	(18.9)	(78.2)
	2000-01	12401.8	16715	4313.2	2633.6	1384.1	295.6	317.0	1119.4	2876.8
		[15.6]	[21.0]	[5.4]	(61.1)	(32.1)	(6.9)	(7.3)	(26.0)	(66.7)
	1999-00	9789.6	15150.8	5361.2	3639.9	1517.3	204.0	841.6	1122.8	3396.8
		[12.5]	[19.3]	[6.8]	(67.9)	(28.3)	(3.8)	(15.7)	(20.9)	(63.4)
	1998-99	8579.3	13730.2	5150.9	2996.3	1792.0	362.6	1615.2	889.4	2646.3
		[11.7]	[18.8]	[7.0]	(58.2)	(34.8)	(7.0)	(31.4)	(17.3)	(51.4)
	1997-98	8404.2	10956.3	2552.1	581.8	2507.0	-536.8	1115.4	477.4	959.3
		[13.1]	[17.1]	[4.0]	(22.8)	(98.2)	(-21.0)	(43.7)	(18.7)	(37.6)
	1996-97	7559.7	10066.2	2506.5	866.0	1657.9	-17.4	926.3	433.7	1146.5
		[13.1]	[17.5]	[4.4]	(34.6)	(66.1)	(-0.7)	(37.0)	(17.3)	(45.7)
	1995-96	7629.7	10204.0	2574.3	701.8	1757.5	115.0	856.1	394.4	1323.8
		[16.1]	[21.6]	[5.4]	(27.3)	(68.3)	(4.5)	(33.3)	(15.3)	(51.4)
	1994-95	6321.7	8084.4	1762.7	424.8	1060.6	277.3	694.2	314.2	754.3
		[15.2]	[19.5]	[4.2]	(24.1)	(60.2)	(15.7)	(39.4)	(17.8)	(42.8)
	1993-94	5596.9	7066.9	1470.0	300.7	782.5	386.8	463.1	207.1	799.8
		[17.0]	[21.4]	[4.5]	(20.5)	(53.2)	(26.3)	(31.5)	(14.1)	(54.4)
	1992-93	4887.5	6046.2	1158.7	109.5	700.1	349.1	433.7	578.7	146.3
		[15.6]	[19.3]	[3.7]	(9.5)	(60.4)	(30.1)	(37.4)	(49.9)	(12.6)
	1991-92	4128.8	4921.2	792.4	-48.5	1212.2	-371.3	377.4	669.5	-254.5
		[15.5]	[18.5]	[3.0]	(-6.1)	(153.0)	(-46.9)	(47.6)	(84.5)	(-32.1)
	1990-91	3647.9	4192.7	544.8	-167.9	490.06	222.71	152.8	160.74	231.3
		[15.2]	[17.5]	[2.3]	(-30.8)	(90.0)	(40.9)	(28.0)	(29.5)	(42.5)
	1989-90	2667.6	3248.97	581.37	30.0	440.8	110.6	245.7	143.3	192.4
		[14.6]	[17.8]	[3.2]	(5.2)	(75.8)	(19.0)	(42.3)	(24.6)	(33.1)
	1988-89	2352.1	3087.26	735.16	218.6	427.6	88.9	382.0	135.2	218.0
		[14.0]	[18.4]	[4.4]	(29.7)	(58.2)	(12.1)	(52.0)	(18.4)	(29.7)
	1987-88	2183.0	3086.32	903.32	356.1	400.2	147.1	329.9	95.2	478.3
		[17.3]	[24.5]	[7.2]	(39.4)	(44.3)	(16.3)	(36.5)	(10.5)	(52.9)
	1986-87	1806.5	2273.66	467.16	60.2	292.6	114.4	188.0	83.5	195.7
		[15.7]	[19.8]	[4.1]	(12.9)	(62.6)	(24.5)	(40.2)	(17.9)	(41.9)
	1985-86	1505.7	1849.81	344.11	2.1	269.1	73.0	188.3	76.3	79.5
		[14.8]	[18.2]	[3.4]	(0.6)	(78.2)	(21.2)	(54.7)	(22.2)	(23.1)
	1984-85	1227.2	1589.79	362.59	75.8	220.6	66.2	141.5	65.4	155.7
		[13.4]	[17.3]	[4.0]	(20.9)	(60.8)	(18.3)	(39.0)	(18.0)	(42.9)
	1983-84	1143.1	1440.52	297.42	-44.7	268.0	74.1	152.5	54.7	90.2
		[12.6]	[15.9]	[3.3]	(-15.0)	(90.1)	(24.9)	(51.3)	(18.4)	(30.3)
	1982-83	1009.0	1283.93	274.93	-54.5	268.5	61.0	148.5	38.5	87.9
		[14.0]	[17.8]	[3.8]	(-19.8)	(97.6)	(22.2)	(54.0)	(14.0)	(32.0)
	1981-82	857.0	1183.53	326.53	-34.2	262.1	98.7	113.8	34.1	178.6
		[13.6]	[18.8]	[5.2]	(-10.5)	(80.3)	(30.2)	(34.8)	(10.5)	(54.7)
	1980-81	752.8	959.24	206.44	-65.3	178.7	93.0	46.8	19.5	140.1
		[14.1]	[17.9]	[3.9]	(-31.6)	(86.6)	(45.1)	(22.7)	(9.5)	(67.9)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sikkim										
	2002-03BE	1939.9	1967.9	28.0	-230.8	259.4	-0.6	26.8	10.0	-8.8
					(-824.3)	(926.4)	(-2.1)	(95.7)	(35.7)	(-31.4)
	2001-02RE	1058.3	1090.7	32.4	-210.3	243.3	-0.6	6	10	16.3
		[108.3]	[111.6]	[3.3]	(-649.1)	(750.9)	(-1.9)	(18.5)	(30.9)	(50.3)
	2000-01	862.6	913.1	50.5	-99.3	150.9	-1.1	9.1		41.4
		[94.7]	[100.2]	[5.5]	(-196.6)	(298.8)	(-2.2)	(18.0)		(82.0)
	1999-00	1511.8	1604.4	92.6	-1.9	94.3	0.1	52.6		39.9
		[180.0]	[191.0]	[11.0]	(-2.1)	(101.8)	(0.1)	(56.8)		(43.1)
	1998-99	1440.7	1587.5	146.8	54.9	91.8	0.2	25.2		121.7
		[184.2]	[203.0]	[18.8]	(37.4)	(62.5)	(0.1)	(17.2)		(82.9)
	1997-98	1299.5	1366.4	66.9	-41.4	107.2	1.1	18.8		48.2
		[199.6]	[209.9]	[10.3]	(-61.9)	(160.2)	(1.6)	(28.1)		(72.0)
	1996-97	1157.6	1213.5	55.9	-38.7	94.2	0.5	16.2	-	39.7
		[209.3]	[219.4]	[10.1]	(-69.2)	(168.5)	(0.9)	(29.0)		(71.0)
	1995-96	941.2	981.3	40.1	-60.0	101.2	-1.1	14.7	-	25.4
		[195.7]	[204.0]	[8.3]	(-149.6)	(252.4)	(-2.7)	(36.7)		(63.3)
	1994-95	546.3	592.0	45.7	-19.8	66.7	-1.2	11.8	-	33.9
		[135.6]	[146.9]	[11.3]	(-43.3)	(146.0)	(-2.6)	(25.8)		(74.2)
	1993-94	224.9	255.6	30.7	-36.0	67.3	-0.6	9.2	-	21.5
		[59.7]	[67.8]	[8.1]	(-117.3)	(219.2)	(-2.0)	(30.0)		(70.0)
	1992-93	209.3	243.4	34.1	-29.5	63.5	0.1	8.3	36.2	-10.4
		[75.3]	[87.5]	[12.3]	(-86.5)	(186.2)	(0.3)	(24.3)	(106.2)	(-30.5)
	1991-92	182.4	223.5	41.1	-27.3	68.3	0.1	8.2	11.3	21.6
		[67.6]	[82.9]	[15.2]	(-66.4)	(166.2)	(0.2)	(20.0)	(27.5)	(52.6)
	1990-91	159.6	179.8	20.2	-31.4	50.38	1.22	9.3	8.54	2.4
		[65.5]	[73.8]	[8.3]	(-155.4)	(249.4)	(6.0)	(46.0)	(42.3)	(11.9)
	1989-90	134.2	163.26	29.06	-19.0	46.6	1.5	20.1	5.4	3.6
		[63.2]	[76.8]	[13.7]	(-65.4)	(160.4)	(5.0)	(69.3)	(18.4)	(12.3)
	1988-89	149.4	160.71	11.31	-36.3	46.3	1.3	6.2	4.1	1.0
		[77.5]	[83.4]	[5.9]	(-321.0)	(409.1)	(11.8)	(54.7)	(36.6)	(8.7)
	1987-88	126.4	135.85	9.45	-28.0	36.9	0.6	6.3	..	3.1
		[72.7]	[78.1]	[5.4]	(-296.3)	(390.4)	(5.9)	(67.0)		(32.8)
	1986-87	113.3	113.48	0.18	-32.1	31.9	0.4	5.8	..	-5.6
		[75.0]	[75.1]	[0.1]	(-17833.3)	(17694.4)	(238.9)	(3211.1)		(-3111.1)
	1985-86	91.6	102.71	11.08	-14.1	25.0	0.2	4.9	..	6.2
		[72.1]	[80.8]	[8.7]	(-127.5)	(225.5)	(2.1)	(44.2)		(56.0)
	1984-85	77.2	74.34	-2.86	-18.7	15.5	0.3	2.9	..	-5.8
		[72.7]	[70.0]	[-2.7]	(653.8)	(-542.0)	(-11.9)	(-102.4)		(202.8)
	1983-84	56.0	62.87	6.87	-6.8	13.4	0.3	3.8	..	3.1
		[67.2]	[75.5]	[8.2]	(-99.0)	(194.6)	(4.4)	(55.0)		(45.1)
	1982-83	48.2	46.33	-1.87	-12.8	10.8	0.1	..	..	-1.9
		[66.1]	[63.6]	[-2.6]	(684.5)	(-577.5)	(-7.0)			(101.6)
	1981-82	39.1	43.91	4.81	-7.4	12.1	0.1	2.1	..	2.7
		[63.6]	[71.5]	[7.8]	(-153.8)	(251.4)	(2.5)	(43.5)		(56.1)
	1980-81	37.1	42.36	5.26	-7.3	12.2	0.4	2.6	..	2.7
		[68.5]	[78.2]	[9.7]	(-138.8)	(231.7)	(7.0)	(48.9)		(51.3)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tamil Nadu										
	2002-03BE	21318.3	29523.4	8205.1	5543.2	2206.5	455.3	629.1	899.9	6676.1
					(67.6)	(26.9)	(5.5)	(7.7)	(11.0)	(81.4)
	2001-02RE	18982.2	24718.2	5736.0	3432.4	1956.5	347.1	458.1	1041.6	4236.3
		[12.8]	[16.6]	[3.9]	(59.8)	(34.1)	(6.1)	(8.0)	(18.2)	(73.9)
	2000-01	18316.7	23392.6	5075.9	3435.8	1546.9	93.3	557.7	1053.2	3465.1
		[13.0]	[16.6]	[3.6]	(67.7)	(30.5)	(1.8)	(11.0)	(20.7)	(68.3)
	1999-00	16327.5	21709.9	5382.4	4400.3	644.9	337.1	526.0	608.0	4248.3
		[12.9]	[17.2]	[4.3]	(81.8)	(12.0)	(6.3)	(9.8)	(11.3)	(78.9)
	1998-99	14260.8	19037.9	4777.1	3436.6	1153.3	187.2	1225.1	544.3	3007.7
		[12.1]	[16.1]	[4.0]	(71.9)	(24.1)	(3.9)	(25.6)	(11.4)	(63.0)
	1997-98	13587.0	15708.7	2121.7	1363.9	1467.8	-710.0	1088.0	490.2	543.6
		[13.1]	[15.2]	[2.0]	(64.3)	(69.2)	(-33.5)	(51.3)	(23.1)	(25.6)
	1996-97	11961.3	14406.3	2445.0	1103.6	919.6	421.7	992.8	443.7	1008.4
		[13.4]	[16.1]	[2.7]	(45.1)	(37.6)	(17.2)	(40.6)	(18.1)	(41.2)
	1995-96	10599.3	11855.2	1255.9	311.3	590.9	353.7	738.9	403.4	113.6
		[13.6]	[15.2]	[1.6]	(24.8)	(47.0)	(28.2)	(58.8)	(32.1)	(9.0)
	1994-95	9219.4	10715.8	1496.4	415.6	679.9	400.9	1277.7	349.4	-130.7
		[13.4]	[15.6]	[2.2]	(27.8)	(45.4)	(26.8)	(85.4)	(23.3)	(-8.7)
	1993-94	8066.1	9423.7	1357.6	691.9	550.5	115.2	841.0	275.2	241.4
		[14.0]	[16.4]	[2.4]	(51.0)	(40.5)	(8.5)	(61.9)	(20.3)	(17.8)
	1992-93	7016.3	8765.4	1749.1	1526.2	322.4	-99.5	745.3	1113.9	-110.1
		[14.7]	[18.4]	[3.7]	(87.3)	(18.4)	(-5.7)	(42.6)	(63.7)	(-6.3)
	1991-92	6775.7	8075.6	1299.9	1903.9	279.1	-883.1	643.2	436.3	220.4
		[16.5]	[19.7]	[3.2]	(146.5)	(21.5)	(-67.9)	(49.5)	(33.6)	(17.0)
	1990-91	5087.9	6214.20	1126.3	553.4	222.49	350.41	480	184.83	461.5
		[14.6]	[17.9]	[3.2]	(49.1)	(19.8)	(31.1)	(42.6)	(16.4)	(41.0)
	1989-90	4251.5	5171.17	919.67	479.2	213.4	227.1	332.9	169.3	417.4
		[14.1]	[17.2]	[3.1]	(52.1)	(23.2)	(24.7)	(36.2)	(18.4)	(45.4)
	1988-89	3488.8	4144.09	655.29	274.2	190.3	190.8	228.1	157.7	269.5
		[13.6]	[16.1]	[2.5]	(41.8)	(29.0)	(29.1)	(34.8)	(24.1)	(41.1)
	1987-88	3091.9	3751.83	659.93	282.9	179.5	197.5	234.5	153.8	271.7
		[13.5]	[16.4]	[2.9]	(42.9)	(27.2)	(29.9)	(35.5)	(23.3)	(41.2)
	1986-87	2879.3	3332.50	453.20	-103.6	169.0	387.8	208.9	90.4	154.0
		[14.8]	[17.2]	[2.3]	(-22.9)	(37.3)	(85.6)	(46.1)	(19.9)	(34.0)
	1985-86	2638.3	3001.73	363.43	-188.6	152.5	399.6	196.3	39.6	127.5
		[15.2]	[17.3]	[2.1]	(-51.9)	(42.0)	(109.9)	(54.0)	(10.9)	(35.1)
	1984-85	2227.5	2625.19	397.69	-17.2	165.6	249.3	168.3	24.9	204.5
		[14.7]	[17.3]	[2.6]	(-4.3)	(41.7)	(62.7)	(42.3)	(6.3)	(51.4)
	1983-84	1962.5	2326.08	363.58	-51.7	182.5	232.8	192.5	20.4	150.7
		[15.2]	[18.0]	[2.8]	(-14.2)	(50.2)	(64.0)	(52.9)	(5.6)	(41.5)
	1982-83	1678.0	2004.08	326.08	-102.0	150.8	277.3	120.7	17.9	187.4
		[15.1]	[18.0]	[2.9]	(-31.3)	(46.2)	(85.0)	(37.0)	(5.5)	(57.5)
	1981-82	1441.5	1654.07	212.57	-81.6	143.5	150.6	107.1	15.7	89.9
		[13.4]	[15.4]	[2.0]	(-38.4)	(67.5)	(70.9)	(50.4)	(7.4)	(42.3)
	1980-81	1279.9	1490.62	210.72	-127.7	85.1	253.4	114.4	14.7	81.6
		[14.3]	[16.6]	[2.4]	(-60.6)	(40.4)	(120.2)	(54.3)	(7.0)	(38.7)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tripura										
	2002-03BE	2036.9	2668.7	631.8	-95.8	716.5	11.1	92.6	48.1	491.2
					(-15.2)	(113.4)	(1.8)	(14.7)	(7.6)	(77.7)
	2001-02RE	1864.3	2603.9	739.6	-1.1	729.6	11.1	84	48.8	606.9
					(-0.1)	(98.6)	(1.5)	(11.4)	(6.6)	(82.1)
	2000-01	1638.1	2083.2	445.1	96	346.7	2.5	52.9	76.8	315.5
		[33.2]	[42.3]	[9.0]	(21.6)	(77.9)	(0.6)	(11.9)	(17.3)	(70.9)
	1999-00	1438.5	1728.8	290.3	22.6	267.1	0.5	69.3	75.4	145.6
		[31.7]	[38.0]	[6.4]	(7.8)	(92.0)	(0.2)	(23.9)	(26.0)	(50.2)
	1998-99	1268.4	1386.7	118.3	-92.7	208.9	2.2	99.3	-47.9	66.9
		[33.3]	[36.4]	[3.1]	(-78.4)	(176.6)	(1.9)	(83.9)	(-40.5)	(56.6)
	1997-98	1082.1	1277.9	195.8	-21.7	215.3	2.2	71.2	-12.2	136.7
		[32.8]	[38.7]	[5.9]	(-11.1)	(110.0)	(1.1)	(36.4)	(-6.2)	(69.8)
	1996-97	1029.0	1150.7	121.7	-121.8	241.7	1.8	44.4	19.7	57.6
		[37.3]	[41.7]	[4.4]	(-100.1)	(198.6)	(1.5)	(36.5)	(16.2)	(47.3)
	1995-96	937.3	971.2	33.9	-150.7	183.2	1.4	19.7	17.9	-3.7
		[40.8]	[42.3]	[1.5]	(-444.5)	(540.4)	(4.1)	(58.1)	(52.8)	(-10.9)
	1994-95	741.3	851.4	110.1	-35.6	142.3	3.3	17.5	17.9	74.6
		[39.4]	[45.3]	[5.9]	(-32.3)	(129.2)	(3.0)	(15.9)	(16.3)	(67.8)
	1993-94	642.7	753.7	111.0	0.3	109.7	1.0	13.1	16.8	81.1
		[36.2]	[42.4]	[6.2]	(0.3)	(98.8)	(0.9)	(11.8)	(15.1)	(73.1)
	1992-93	604.1	627.1	23.0	-53.9	76.6	0.3	19.2	69.0	-65.2
		[39.0]	[40.5]	[1.5]	(-234.3)	(333.0)	(1.3)	(83.5)	(300.0)	(-283.5)
	1991-92	563.1	657.0	93.9	-15.5	107.0	2.4	17.3	33.2	43.4
		[38.4]	[44.8]	[6.4]	(-16.5)	(114.0)	(2.6)	(18.4)	(35.4)	(46.2)
	1990-91	495.3	580.9	85.6	1.7	88.23	-4.38	45.5	12.84	27.3
		[38.2]	[44.8]	[6.6]	(2.0)	(103.1)	(-5.1)	(53.2)	(15.0)	(31.9)
	1989-90	427.0	515.22	88.22	-7.5	92.6	3.2	63.2	61.5	-36.4
		[36.2]	[43.7]	[7.5]	(-8.5)	(104.9)	(3.6)	(71.6)	(69.7)	(-41.3)
	1988-89	395.6	480.07	84.47	-15.1	95.2	4.4	28.5	8.6	47.4
		[36.9]	[44.7]	[7.9]	(-17.9)	(112.7)	(5.2)	(33.7)	(10.2)	(56.1)
	1987-88	314.2	376.99	62.79	-19.9	80.7	2.0	13.4	7.3	42.2
		[37.4]	[44.8]	[7.5]	(-31.7)	(128.6)	(3.1)	(21.3)	(11.6)	(67.1)
	1986-87	274.5	288.46	13.96	-42.5	54.7	1.7	10.0	6.7	-2.8
		[37.6]	[39.5]	[1.9]	(-304.4)	(392.0)	(12.4)	(71.9)	(48.1)	(-20.1)
	1985-86	231.2	246.57	15.37	-41.2	54.3	2.3	7.2	6.0	2.2
		[35.1]	[37.4]	[2.3]	(-268.1)	(353.2)	(14.9)	(47.0)	(39.0)	(14.1)
	1984-85	182.7	195.03	12.33	-36.6	46.9	2.1	10.1	6.0	-3.8
		[30.6]	[32.7]	[2.1]	(-296.8)	(380.0)	(16.9)	(82.0)	(48.6)	(-30.6)
	1983-84	145.0	179.87	34.87	-4.9	38.8	0.9	7.4	4.4	23.1
		[27.0]	[33.6]	[6.5]	(-14.1)	(111.4)	(2.7)	(21.2)	(12.6)	(66.2)
	1982-83	123.6	140.69	17.09	-15.2	30.6	1.7	5.6	4.7	6.8
		[25.4]	[29.0]	[3.5]	(-88.9)	(178.9)	(10.1)	(32.5)	(27.4)	(39.8)
	1981-82	96.6	121.44	24.84	-5.8	29.5	1.1	5.2	3.0	16.6
		[22.6]	[28.5]	[5.8]	(-23.3)	(118.9)	(4.5)	(21.0)	(12.2)	(66.8)
	1980-81	123.3	114.08	-9.22	-36.1	26.2	0.7	-22.0	..	12.8
		[34.3]	[31.7]	[-2.6]	(391.5)	(-284.3)	(-7.3)	(238.5)		(-138.8)



Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Uttaranchal										
	2002-03BE	2901.2	5207.8	2306.6	1567.2 (67.9)	640.2 (27.8)	99.3 (4.3)	43.8 (1.9)	143.3 (6.2)	2119.5 (91.9)
	2001-02RE	2821.2	4683.8	1862.6	1344.8 (72.2)	411.7 (22.1)	106.1 (5.7)	2.8 (0.2)	194.0 (10.4)	1665.8 (89.4)
	2000-01	924.2	1060.6	136.4	-10.6 (-7.8)	148.7 (109.0)	-1.8 (-1.3)	70.1 (51.4)	16.0 (11.7)	50.3 (36.9)
Uttar Pradesh										
	2002-03BE	31370.9	41115.0	9744.1	5275.6 (54.1)	4101.5 (42.1)	367.1 (3.8)	2642.9 (27.1)	1189.2 (12.2)	5912.2 (60.7)
	2001-02RE	27706.0	40137.2	12431.2	7756.8 (62.4)	4229.5 (34.0)	445 (3.6)	1832.9 (14.7)	2349.2 (18.9)	8249.2 (66.4)
	2000-01	24743.3 [13.7]	34922.8 [19.3]	10179.5 [5.6]	6289.3 (61.8)	3267.6 (32.1)	622.7 (6.1)	1237.2 (12.2)	1563.7 (15.4)	7378.7 (72.5)
	1999-00	21495.1 [12.6]	32593.9 [19.2]	11098.8 [6.5]	7252.6 (65.3)	2533.4 (22.8)	1312.8 (11.8)	2265.5 (20.4)	2073.7 (18.7)	6758.5 (60.9)
	1998-99	17378.7 [11.3]	29011.2 [18.8]	11632.5 [7.5]	8696.2 (74.8)	2097.0 (18.0)	839.4 (7.2)	4687.2 (40.3)	1819.8 (15.6)	5125.6 (44.1)
	1997-98	17571.1 [12.8]	25147.1 [18.4]	7576.0 [5.5]	4623.9 (61.0)	1667.6 (22.0)	1284.4 (17.0)	3323.4 (43.9)	1139.9 (15.0)	3112.7 (41.1)
	1996-97	16028.6 [12.5]	21984.8 [17.1]	5956.2 [4.6]	3179.1 (53.4)	1435.4 (24.1)	1341.7 (22.5)	2509.9 (42.1)	1031.8 (17.3)	2414.6 (40.5)
	1995-96	15215.2 [14.3]	19595.8 [18.4]	4380.6 [4.1]	2340.6 (53.4)	1129.3 (25.8)	910.7 (20.8)	2122.0 (48.4)	929.1 (21.2)	1329.5 (30.3)
	1994-95	13393.2 [14.2]	18159.7 [19.3]	4766.5 [5.1]	2002.7 (42.0)	1120.1 (23.5)	1643.6 (34.5)	2622.6 (55.0)	-	2143.8 (45.0)
	1993-94	12131.4 [15.1]	15297.2 [19.0]	3165.8 [3.9]	1148.7 (36.3)	949.1 (30.0)	1068.0 (33.7)	1229.3 (38.8)	716.5 (22.6)	1220.0 (38.5)
	1992-93	11676.2 [15.0]	15387.1 [19.8]	3710.9 [4.8]	1014.5 (27.3)	1270.4 (34.2)	1426.0 (38.4)	1464.4 (39.5)	2465.6 (66.4)	-219.1 (-5.9)
	1991-92	9674.6 [13.6]	12511.2 [17.6]	2836.6 [4.0]	724.6 (25.5)	713.8 (25.2)	1398.2 (49.3)	1764.1 (62.2)	1167.2 (41.1)	-94.7 (-3.3)
	1990-91	8310.1 [13.6]	11377.7 [18.6]	3067.6 [5.0]	1228.3 (40.0)	1177.58 (38.4)	661.71 (21.6)	1546.3 (50.4)	475.39 (15.5)	1045.0 (34.1)
	1989-90	6623.1 [12.8]	9105.25 [17.6]	2482.15 [4.8]	1030.9 (41.5)	972.0 (39.2)	479.3 (19.3)	1134.3 (45.7)	420.2 (16.9)	927.7 (37.4)
	1988-89	5652.2 [12.5]	7454.34 [16.5]	1802.14 [4.0]	604.5 (33.5)	934.1 (51.8)	263.5 (14.6)	951.5 (52.8)	366.3 (20.3)	484.3 (26.9)
	1987-88	5331.9 [14.1]	6345.41 [16.8]	1013.51 [2.7]	-252.0 (-24.9)	1061.6 (104.7)	203.9 (20.1)	824.9 (81.4)	282.1 (27.8)	-93.6 (-9.2)
	1986-87	4171.6 [12.4]	5582.37 [16.5]	1410.77 [4.2]	177.5 (12.6)	1018.9 (72.2)	214.3 (15.2)	490.6 (34.8)	234.6 (16.6)	685.6 (48.6)
	1985-86	3876.8 [12.7]	4934.71 [16.1]	1057.91 [3.5]	-174.6 (-16.5)	732.2 (69.2)	500.3 (47.3)	811.4 (76.7)	213.7 (20.2)	32.9 (3.1)
	1984-85	3144.9 [11.8]	4638.54 [17.4]	1493.64 [5.6]	147.3 (9.9)	753.4 (50.4)	593.0 (39.7)	458.5 (30.7)	178.4 (11.9)	856.8 (57.4)
	1983-84	2655.4 [11.0]	3737.62 [15.5]	1082.22 [4.5]	105.7 (9.8)	541.4 (50.0)	435.1 (40.2)	388.4 (35.9)	134.7 (12.4)	559.1 (51.7)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1982-83	2556.0	3137.80	581.80	-192.3	447.4	326.7	303.7	101.0	177.2
		[11.8]	[14.4]	[2.7]	(-33.1)	(76.9)	(56.2)	(52.2)	(17.4)	(30.5)
	1981-82	2259.6	2711.64	452.04	-353.4	508.6	296.8	277.5	78.4	96.1
		[12.1]	[14.6]	[2.4]	(-78.2)	(112.5)	(65.7)	(61.4)	(17.3)	(21.3)
	1980-81	1898.7	2450.36	551.66	-182.7	481.3	253.0	263.0	32.1	256.6
		[11.1]	[14.3]	[3.2]	(-33.1)	(87.3)	(45.9)	(47.7)	(5.8)	(46.5)
West Bengal										
	2002-03BE	17904.5	29219.7	11315.2	7791.5	1885.9	1637.9	1089.9	664.9	9560.4
					(68.9)	(16.7)	(14.5)	(9.6)	(5.9)	(84.5)
	2001-02RE	16848.6	28434.3	11585.7	7985.5	1716.3	1883.9	819.1	1023.6	9743
		[10.8]	[18.2]	[7.4]	(68.9)	(14.8)	(16.3)	(7.1)	(8.8)	(84.1)
	2000-01	14522.2	25442.4	10920.2	7581.3	1322.8	2016.1	630.8	817.8	9471.6
		[10.4]	[18.2]	[7.8]	(69.4)	(12.1)	(18.5)	(5.8)	(7.5)	(86.7)
	1999-00	10211.1	21877.5	11666.4	9287.3	1006.4	1372.6	882.5	664.8	10119.1
		[8.1]	[17.2]	[9.2]	(79.6)	(8.6)	(11.8)	(7.6)	(5.7)	(86.7)
	1998-99	9386.7	16495.8	7109.1	4856.2	714.6	1538.3	4903.5	609.7	1595.8
		[8.1]	[14.3]	[6.2]	(68.3)	(10.1)	(21.6)	(69.0)	(8.6)	(22.4)
	1997-98	9027.8	13035.6	4007.8	2294.1	633.8	1079.9	3191.2	542.1	274.5
		[9.2]	[13.3]	[4.1]	(57.2)	(15.8)	(26.9)	(79.6)	(13.5)	(6.8)
	1996-97	8227.1	11624.0	3396.9	2135.2	1444.9	-183.2	2080.8	492.2	824.0
		[10.0]	[14.2]	[4.1]	(62.9)	(42.5)	(-5.4)	(61.3)	(14.5)	(24.3)
	1995-96	7376.1	10072.4	2696.3	1250.2	1164.3	281.8	1698.5	446.7	551.1
		[10.0]	[13.6]	[3.7]	(46.4)	(43.2)	(10.5)	(63.0)	(16.6)	(20.4)
	1994-95	6863.5	8828.8	1965.3	767.1	770.5	427.7	1552.4	397.1	15.8
		[11.1]	[14.2]	[3.2]	(39.0)	(39.2)	(21.8)	(79.0)	(20.2)	(0.8)
	1993-94	5921.4	7593.3	1671.9	984.3	402.0	285.6	885.1	278.9	507.9
		[11.1]	[14.2]	[3.1]	(58.9)	(24.0)	(17.1)	(52.9)	(16.7)	(30.4)
	1992-93	5227.1	6239.6	1012.5	436.6	263.7	312.2	599.4	590.3	-177.2
		[11.2]	[13.4]	[2.2]	(43.1)	(26.0)	(30.8)	(59.2)	(58.3)	(-17.5)
	1991-92	4677.6	5821.3	1143.7	646.1	312.9	184.7	644.2	473.5	26.0
		[10.7]	[13.4]	[2.6]	(56.5)	(27.4)	(16.1)	(56.3)	(41.4)	(2.3)
	1990-91	4109.2	5742.9	1633.7	1018.9	368.5	246.22	890.5	178.12	565.1
		[10.9]	[15.3]	[4.4]	(62.4)	(22.6)	(15.1)	(54.5)	(10.9)	(34.6)
	1989-90	3494.0	4548.81	1054.81	477.2	414.1	163.5	599.3	171.5	284.0
		[10.6]	[13.8]	[3.2]	(45.2)	(39.3)	(15.5)	(56.8)	(16.3)	(26.9)
	1988-89	3337.4	3915.04	577.64	137.2	271.6	168.9	400.0	141.4	36.2
		[11.4]	[13.4]	[2.0]	(23.8)	(47.0)	(29.2)	(69.3)	(24.5)	(6.3)
	1987-88	2912.2	3463.59	551.39	115.2	244.1	192.1	220.8	93.0	237.7
		[10.8]	[12.8]	[2.0]	(20.9)	(44.3)	(34.8)	(40.0)	(16.9)	(43.1)
	1986-87	2510.1	3096.55	586.45	187.3	206.9	192.3	295.9	76.4	214.2
		[11.2]	[13.8]	[2.6]	(31.9)	(35.3)	(32.8)	(50.5)	(13.0)	(36.5)
	1985-86	2343.2	2601.90	258.70	-82.9	121.9	219.7	318.4	75.0	-134.7
		[11.4]	[12.7]	[1.3]	(-32.0)	(47.1)	(84.9)	(123.1)	(29.0)	(-52.1)
	1984-85	1778.6	2118.25	339.65	371.9	99.3	-131.5	155.3	73.8	110.5
		[9.3]	[11.1]	[1.8]	(109.5)	(29.2)	(-38.7)	(45.7)	(21.7)	(32.5)
	1983-84	1533.1	1947.05	413.95	206.2	102.2	105.6	351.6	47.9	14.5
		[9.3]	[11.8]	[2.5]	(49.8)	(24.7)	(25.5)	(84.9)	(11.6)	(3.5)
	1982-83	1379.2	2207.94	828.74	242.5	450.5	135.8	395.3	17.2	416.2
		[9.8]	[15.7]	[5.9]	(29.3)	(54.4)	(16.4)	(47.7)	(2.1)	(50.2)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1981-82	1223.7	1603.79	380.09	87.8	123.5	168.8	202.5	10.1	167.6
		[9.8]	[12.8]	[3.0]	(23.1)	(32.5)	(44.4)	(53.3)	(2.6)	(44.1)
	1980-81	1091.7	1381.43	289.73	23.5	106.7	159.5	129.1	9.1	151.6
		[9.8]	[12.4]	[2.6]	(8.1)	(36.8)	(55.1)	(44.5)	(3.1)	(52.3)
NCT Delhi										
	2002-03BE	6857.7	8622.3	1764.6	-2139.2	1243.7	2660.1	127.2		1637.4
					(-121.2)	(70.5)	(150.7)	(7.2)		(92.8)
	2001-02RE	6650.8	8660.2	2009.4	-1380.8	797.5	2592.6	-18.3		2027.7
					(-68.7)	(39.7)	(129.0)	(-0.9)		(100.9)
	2000-01	5444.0	7053.7	1609.7	-1747.5	869.4	2487.7	71.5		1538.2
		[9.5]	[12.3]	[2.8]	(-108.6)	(54.0)	(154.5)	(4.4)		(95.6)
	1999-00	4274.3	5655.9	1381.6	-751.3	510.5	1622.4	230.0		1151.5
		[8.2]	[10.8]	[2.6]	(-54.4)	(36.9)	(117.4)	(16.6)		(83.3)
	1998-99	3660.1	4619.4	959.3	-820.0	340.9	1438.4	707.2		252.0
		[7.8]	[9.8]	[2.0]	(-85.5)	(35.5)	(149.9)	(73.7)		(26.3)
	1997-98	3480.7	4207.1	726.4	-1158.7	665.1	1220.0	1026.5		-300.1
		[8.5]	[10.3]	[1.8]	(-159.5)	(91.6)	(168.0)	(141.3)		(-41.3)
	1996-97	2796.0	3486.0	690.0	-764.2	417.0	1037.2	851.2	-	-161.2
		[8.3]	[10.4]	[2.1]	(-110.8)	(60.4)	(150.3)	(123.4)		(-23.4)
	1995-96	2296.5	2852.4	555.9	-419.3	268.7	706.5	726.4	-	-170.5
		[8.1]	[10.1]	[2.0]	(-75.4)	(48.3)	(127.1)	(130.7)		(-30.7)
	1994-95	1980.4	2369.4	389.0	-549.6	212.6	725.9	510.3	-	-121.4
		[7.7]	[9.2]	[1.5]	(-141.3)	(54.7)	(186.6)	(131.2)		(-31.2)
	1993-94	566.9	798.6	231.7	-59.0	96.7	194.0	132.5	-	99.2
		[2.7]	[3.8]	[1.1]	(-25.5)	(41.7)	(83.7)	(57.2)		(42.8)
All States										
	2002-03BE	#####	409790.4	102847.6	48222.9	43684.4	10940.3	18735.8	11844.6	72267.3
					(46.9)	(42.5)	(10.6)	(18.2)	(11.5)	(70.3)
	2001-02RE	#####	377495.2	106594.7	60539.9	38333.5	7721.4	14800.8	16073.7	75720.3
		[11.8]	[16.4]	[4.6]	(56.8)	(36.0)	(7.2)	(13.9)	(15.1)	(71.0)
	2000-01	237953	327485.0	89532.1	53568.6	31129.5	4833.9	8396.2	12518.8	68617.1
		[11.3]	[15.6]	[4.3]	(59.8)	(34.8)	(5.4)	(9.4)	(14.0)	(76.6)
	1999-00	#####	298681.4	91480.2	53797.0	25512.1	12171.2	12407.8	12663.7	66408.8
		[10.7]	[15.4]	[4.7]	(58.8)	(27.9)	(13.3)	(13.6)	(13.8)	(72.6)
	1998-99*	#####	251206.4	74253.8	43641.8	23072.3	8044.6	31057.0	10467.2	32729.6
		[10.2]	[14.4]	[4.3]	(58.8)	(31.1)	(10.8)	(41.8)	(14.1)	(44.1)
	1997-98	#####	214500.7	44199.9	16332.9	22802.0	5065.0	23676.5	7280.1	13243.3
		[11.2]	[14.1]	[2.9]	(37.0)	(51.6)	(11.5)	(53.6)	(16.5)	(30.0)
	1996-97**	#####	190280.8	37251.3	16113.5	17539.7	3791.3	17547.4	6515.1	13188.8
		[11.2]	[13.9]	[2.7]	(43.3)	(47.1)	(10.2)	(47.1)	(17.5)	(35.4)
	1995-96	#####	168229.2	31425.8	8200.5	18494.8	4730.4	14800.9	5887.8	10737.0
		[11.5]	[14.2]	[2.6]	(26.1)	(58.9)	(15.1)	(47.1)	(18.7)	(34.2)
	1994-95	#####	149980.6	27696.9	6156.2	17351.0	4189.7	14760.1	4074.8	8862.0
		[12.1]	[14.8]	[2.7]	(22.2)	(62.6)	(15.1)	(53.3)	(14.7)	(32.0)
	1993-94	#####	126159.7	20596.0	3812.5	12450.2	4333.3	9532.6	3620.4	7442.8
		[12.3]	[14.7]	[2.4]	(18.5)	(60.4)	(21.0)	(46.3)	(17.6)	(36.1)
	1992-93	91091.1	111982.4	20891.3	5114.1	10654.6	5122.6	8921.3	13799.4	-1829.4
		[12.2]	[15.0]	[2.8]	(24.5)	(51.0)	(24.5)	(42.7)	(66.1)	(-8.8)

Appendix Table 13: Individual States' Gross Fiscal Deficit and its Decomposition and Financing

(Rs.crore)

State	Year	Gross Fiscal Deficit			Decomposition of Gross Fiscal Deficit			Financing of Gross Fiscal Deficit		
		Revenue Receipts	Aggregate Expenditure	Gross Fiscal Deficit (4-3)	Revenue Deficit	Capital Outlay	Net Lending	Loans from Centre(net)	Net Market borrowing	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1991-92		80535.7	99435.8	18900.1	5650.7	10095.7	3153.7	9373.5	9370.7	155.9
		[12.3]	[15.2]	[2.9]	(29.9)	(53.4)	(16.7)	(49.6)	(49.6)	(0.8)
1990-91		66466.8	85253.7	18786.9	5309.0	9223.1	4254.84	9977.6	2555.52	6253.8
		[11.7]	[15.0]	[3.3]	(28.3)	(49.1)	(22.6)	(53.1)	(13.6)	(33.3)
1989-90		56535	71968.4	15433.4	3681.8	7963.84	3787.71	7917.3	2297.85	5218.2
		[11.6]	[14.8]	[3.2]	(23.9)	(51.6)	(24.5)	(51.3)	(14.9)	(33.8)
1988-89		50420	53487.0	3067.0	1807.0	7078.1	-5818.1	6687.57	1973.07	-5593.6
		[12.0]	[12.7]	[0.7]	(58.9)	(230.8)	(-189.7)	(218.0)	(64.3)	(-182.4)
1987-88		44000.4	55219.3	11218.9	1088.0	6654.3	3476.6	5832.17	1522.7	3864.1
		[12.4]	[15.6]	[3.2]	(9.7)	(59.3)	(31.0)	(52.0)	(13.6)	(34.4)
1986-87		38226.3	47495.5	9269.2	-169.6	6277.0	3161.8	4786.0	1146.7	3336.6
		[12.3]	[15.3]	[3.0]	(-1.8)	(67.7)	(34.1)	(51.6)	(12.4)	(36.0)
1985-86		33424.1	40943.9	7519.8	-654.4	5453.1	2721.2	5757.4	1010.3	752.2
		[12.0]	[14.7]	[2.7]	(-8.7)	(72.5)	(36.2)	(76.6)	(13.4)	(10.0)
1984-85		27425.5	35625.2	8199.7	923.6	4911.41	2364.67	3580.0	692.8	3926.9
		[11.2]	[14.5]	[3.3]	(11.3)	(59.9)	(28.8)	(43.7)	(8.4)	(47.9)
1983-86		24013.8	30372.5	6358.7	-210.5	4276.7	2292.4	3031.3	563.1	2764.3
		[10.9]	[13.8]	[2.9]	(-3.3)	(67.3)	(36.1)	(47.7)	(8.9)	(43.5)
1982-83		21125.5	26111.9	4986.4	-888.1	3718.73	2155.72	2735.4	393.3	1857.6
		[11.2]	[13.9]	[2.6]	(-17.8)	(74.6)	(43.2)	(54.9)	(7.9)	(37.3)
1981-82		18454.6	22517.1	4062.5	-1379.4	3589.4	1852.5	1999.8	339.4	1723.3
		[10.9]	[13.4]	[2.4]	(-34.0)	(88.4)	(45.6)	(49.2)	(8.4)	(42.4)
1980-81		16293.3	20005.8	3712.5	-1485.5	3200.2	1997.8	1563.7	198.5	1950.4
		[11.3]	[13.9]	[2.6]	(-40.0)	(86.2)	(53.8)	(42.1)	(5.3)	(52.5)

(..) not available

\* There has been an adjustment of Rs 504.9 crore for disinvestments in the case of Orissa

\*\* Sum of components will not add up to total GFD due to the inclusion of disinvestments proceeds of Orissa PSUs to the extent of f  
Blanks indicate non-availability of GSDP figures.

['-' means either zero or not available or not relevant]

Notes: (1) Revenue receipts in col (3) include disinvestment proceeds of Rs. 193.2 crore in 1996-97 and of Rs. 504.9 crore in 1998- for Orissa, and Rs. 400 crore in 2000-01 (B.E) for Gujarat.

(2) Figures in round brackets are percentages to gross fiscal deficit (GFD), and figures in square brackets are percentages of State Gross Domestic product at factor cost current prices.

(3) The figures in the "All States" totals are percentages of GDP at current market prices.

Appendix Table 14: Individual States' Own Tax Revenue

(Rs.crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Andhra Pradesh	13460	11657	10551.9	9008.6	7961.4	7113.6	4881.8	4120.4	4227.4	3832.9	3388.7	3055.0
		(7.8)	(7.6)	(7.2)	(6.9)	(7.4)	(5.4)	(5.2)	(6.1)	(6.6)	(7.2)	(7.1)
2 Arunachal Pradesh	33.4	26.4	20.7	13.9	11.3	9.8	8.5	7.7	5.6	3.6	4.4	4.1
		(1.4)	(1.1)	(0.9)	(0.7)	(0.7)	(0.7)	(0.7)	(0.6)	(0.4)	(0.6)	(0.7)
3 Assam	2007.1	1574.8	1412.9	1224.8	982.6	881.9	766.9	702.5	632.2	612.8	517.7	512.2
		(4.9)	(4.6)	(4.2)	(3.8)	(3.9)	(3.6)	(3.6)	(3.6)	(4.0)	(3.9)	(4.2)
4 Bihar	2813.7	2442.4	2934.8	3637.6	2671.6	2390.4	2250.8	1973.3	1836.0	1748.4	1563.9	1309.6
				(5.2)	(4.1)	(3.9)	(4.2)	(4.5)	(4.2)	(4.5)	(4.6)	(4.2)
5 Chattisgarh	2130.4	1852.7	749.7									
		(6.1)	(2.9)									
6 Goa	727.9	674.1	514.8	458.5	357.2	365.3	302.7	271.7	226.0	187.7	143.5	113.5
		(9.4)	(7.3)	(6.8)	(5.9)	(7.4)	(7.6)	(8.2)	(8.0)	(7.8)	(7.2)	(6.9)
7 Gujarat	9999.3	9497.7	9046.8	8161.7	7615.8	6591.1	6066.0	5322.9	4742.9	3941.7	3456.6	2893.4
			(8.1)	(7.7)	(7.3)	(7.3)	(7.1)	(7.4)	(7.5)	(8.0)	(7.9)	(8.7)
8 Haryana	5549.2	4976.1	4311.5	3517.6	3119.6	2368.6	2143.1	2169.0	1887.9	1588.9	1446.9	1300.2
		(8.3)	(7.9)	(7.2)	(7.1)	(6.1)	(6.0)	(7.3)	(7.2)	(7.2)	(7.7)	(7.4)
9 Himachal Pradesh	888.4	810.2	728.4	620.3	572.0	476.2	412.1	341.5	299.5	255.7	221.7	192.9
			(5.6)	(5.2)	(5.3)	(5.4)	(5.3)	(5.1)	(5.1)	(5.3)	(5.1)	(5.1)
10 Jammu and Kashmir	935.5	857.5	748.1	577.6	436.6	367.4	289.3	284.8	243.7	224.7	206.7	164.5
			(5.1)	(4.1)	(3.5)	(3.6)	(3.2)	(3.5)	(3.5)	(3.5)	(4.0)	(3.5)
11 Jharkhand	2276.2	2076.0										
12 Karnataka	11887	10116	9042.7	7744.4	6943.0	6411.9	5767.8	5273.9	4289.3	3812.3	3097.8	2900.2
			(8.6)	(8.1)	(7.9)	(8.9)	(8.8)	(9.4)	(9.0)	(9.3)	(8.7)	(9.0)
13 Kerala	7805.0	6593.6	5870.3	5193.5	4649.6	4501.1	3898.5	3382.7	2799.1	2344.9	1887.0	1673.9
		(8.7)	(8.5)	(8.3)	(8.3)	(9.1)	(8.8)	(8.7)	(8.8)	(8.9)	(8.1)	(8.2)
14 Madhya Pradesh	5762.3	5103.7	5639.6	5795.2	5108.5	4564.3	4103.5	3518.2	2870.6	2677.1	2333.6	2117.3
				(5.6)	(5.5)	(5.6)	(5.5)	(5.4)	(5.0)	(5.1)	(5.5)	(5.6)
15 Maharashtra	25736.0	23249	19724.3	17265.0	14202.4	13719.3	11715.0	10934.5	9454.6	7696.2	6560.9	5954.3
		(8.6)	(8.3)	(7.1)	(6.6)	(7.1)	(6.5)	(6.9)	(7.3)	(6.8)	(7.0)	(7.9)
16 Manipur	61.8	54.4	49.1	40.0	30.7	35.7	14.2	27.9	23.8	18.5	15.3	14.3
		(1.5)	(1.5)	(1.3)	(1.2)	(1.6)	(0.7)	(1.7)	(1.7)	(1.4)	(1.4)	(1.5)
17 Meghalaya	172.0	140.5	118.6	103.0	88.4	73.6	77.4	66.3	56.3	47.9	44.2	42.5
		(3.5)	(3.2)	(3.1)	(3.0)	(2.9)	(3.5)	(3.3)	(3.4)	(3.2)	(3.4)	(3.6)
18 Mizoram	26.2	17.7	14.4	10.7	9.2	7.9	6.7	5.8	4.6	4.7	4.5	3.3
			(0.8)	(0.8)	(0.7)	(0.7)	(0.6)	(0.6)	(0.6)	(0.7)	(0.7)	(0.6)
19 Nagaland	58.0	52.4	56.2	43.2	35.3	33.5	31.4	20.8	19.3	18.3	17.4	18.0
				(1.7)	(1.5)	(1.4)	(1.6)	(1.1)	(1.2)	(1.3)	(1.6)	(2.0)

Appendix Table 14: Individual States' Own Tax Revenue

(Rs.crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1 Andhra Pradesh	2647.3 (7.5)	2384.1 (7.9)	2121.9 (8.1)	1818.6 (8.7)	1559.3 (9.0)	1438.6 (8.9)	1173.4 (8.1)	965.4 (7.2)	808.4 (7.0)	702.9 (6.6)	582.1 (6.7)
2 Arunachal Pradesh	2.7 (0.5)	2.3 (0.6)	2.4 (0.6)	2.1 (0.6)	1.6 (0.5)	-					
3 Assam	420.2 (3.8)	332.9 (3.6)	278.9 (3.6)	249.2 (3.5)	245.0 (3.9)	235.0 (4.0)	189.3 (3.6)	135.7 (3.0)	108.3 (2.9)	90.3 (2.7)	65.8 (2.5)
4 Bihar	1141.5 (4.1)	924.8 (3.9)	830.8 (3.7)	760.5 (4.1)	658.7 (3.8)	575.5 (3.8)	464.1 (3.4)	441.5 (3.8)	381.5 (3.7)	338.1 (3.7)	276.5 (3.6)
5 Chattisgarh											
6 Goa	84.7 (6.3)	70.0 (5.8)	61.6 (5.9)	51.5 (5.6)	60.6 (7.4)	- (0.0)					
7 Gujarat	2399.8 (7.9)	2159.7 (8.0)	1871.0 (7.7)	1525.6 (8.6)	1264.2 (7.2)	1075.0 (7.0)	980.0 (6.8)	879.0 (6.4)	763.0 (7.1)	660.6 (6.5)	531.0 (6.6)
8 Haryana	1069.5 (7.3)	910.1 (7.6)	795.4 (7.4)	664.4 (8.0)	565.9 (7.6)	501.7 (7.1)	405.4 (7.0)	365.9 (6.9)	336.7 (7.0)	290.6 (6.9)	233.9 (6.4)
9 Himachal Pradesh	160.9 (5.1)	142.0 (5.2)	118.1 (4.8)	103.3 (5.3)	92.4 (5.4)	73.6 (4.7)	61.3 (4.8)	54.2 (4.2)	47.9 (4.3)	41.5 (4.0)	33.9 (3.8)
10 Jammu and Kashmir	163.1 (3.9)	132.9 (3.5)	138.2 (3.9)	123.3 (4.3)	118.3 (3.9)	103.5 (4.0)	78.9 (3.4)	71.4 (3.5)	61.9 (3.5)	60.3 (3.9)	37.8 (2.8)
11 Jharkhand											
12 Karnataka	2332.1 (9.3)	1932.2 (8.9)	1698.8 (8.9)	1414.7 (8.7)	1206.0 (8.5)	1075.6 (8.7)	909.4 (7.8)	759.5 (7.4)	674.1 (7.8)	607.0 (7.9)	474.7 (7.1)
13 Kerala	1340.4 (8.1)	1232.5 (8.6)	1065.5 (8.5)	925.2 (8.3)	813.9 (8.2)	730.5 (8.3)	621.7 (7.6)	486.8 (6.6)	438.3 (7.0)	374.2 (6.9)	336.5 (6.7)
14 Madhya Pradesh	1754.8 (4.9)	1577.9 (5.5)	1337.7 (5.3)	1115.1 (5.2)	973.9 (5.7)	831.3 (5.1)	713.2 (5.1)	643.0 (4.8)	558.3 (4.9)	475.9 (4.8)	385.9 (4.2)
15 Maharashtra	5119.7 (7.7)	4400.8 (7.7)	3822.7 (8.2)	3219.0 (8.3)	2791.9 (8.5)	2377.2 (7.8)	1966.2 (7.5)	1822.5 (7.5)	1648.0 (7.9)	1383.7 (7.2)	1130.3 (6.6)
16 Manipur	17.1 (2.1)	13.1 (1.8)	11.8 (1.7)	11.5 (1.9)	9.1 (1.9)	7.0 (1.7)	6.3 (1.6)	4.9 (1.5)	4.1 (1.4)	3.9 (1.5)	2.6 (1.2)
17 Meghalaya	36.0 (3.5)	31.2 (3.6)	27.7 (4.1)	19.6 (3.2)	17.7 (3.5)	14.9 (3.3)	12.3 (3.1)	9.5 (2.8)	7.4 (2.5)	6.2 (2.4)	4.9 (2.1)
18 Mizoram	3.4 (0.9)	2.6 (0.7)	1.6 (0.5)	3.9 (1.2)	0.4 (0.2)	1.8 (0.9)					
19 Nagaland	17.7 (2.3)	12.4 (1.9)	16.1 (2.9)	14.9 (3.2)	13.3 (3.7)	9.5 (3.0)	8.8 (3.1)	9.5 (3.9)	6.5 (3.1)	5.5 (3.2)	4.3 (3.1)

Appendix Table 14: Individual States' Own Tax Revenue

(Rs.crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
20 Orissa	2880.0	2600.0	2184.0	1704.1	1487.1	1421.7	1342.0	1127.2	922.6	859.9	761.9	673.6
		(6.0)	(5.6)	(4.4)	(4.2)	(4.4)	(5.1)	(4.2)	(4.2)	(4.6)	(4.8)	(4.6)
21 Punjab	6192.3	4963.4	4895.2	3947.5	3262.5	3044.7	2734.7	2651.0	2599.1	2149.6	1758.8	1543.0
			(7.2)	(6.3)	(5.8)	(6.3)	(6.2)	(6.9)	(7.6)	(7.1)	(6.9)	(6.9)
22 Rajasthan	7077.8	5759.1	5300.0	4530.9	3939.4	3610.6	3123.8	2730.6	2307.2	1950.2	1734.3	1548.8
		(6.4)	(6.7)	(5.8)	(5.4)	(5.6)	(5.4)	(5.8)	(5.6)	(5.9)	(5.5)	(5.8)
23 Sikkim	67.6	62.7	65.8	31.2	28.4	27.4	21.7	20.7	13.8	14.3	11.6	11.3
		(6.4)	(7.2)	(3.7)	(3.6)	(4.2)	(3.9)	(4.3)	(3.4)	(3.8)	(4.2)	(4.2)
24 Tamil Nadu	14944	12975	12282.3	10918.9	9625.3	8685.6	7983.5	7151.2	5833.8	4801.4	4162.1	3734.1
		(8.7)	(8.7)	(8.6)	(8.1)	(8.4)	(8.9)	(9.1)	(8.5)	(8.3)	(8.7)	(9.1)
25 Tripura	158.8	143.9	125.6	101.7	84.1	71.6	60.5	48.0	43.5	37.1	33.7	28.8
			(2.5)	(2.2)	(2.2)	(2.2)	(2.2)	(2.1)	(2.3)	(2.1)	(2.2)	(2.0)
26 Uttaranchal	1069.2	905.7	295.3									
27 Uttar Pradesh	13427	11502	10980.0	9400.9	7910.1	6998.0	6306.0	5468.9	4878.3	4132.0	3886.3	3497.4
			(6.1)	(5.5)	(5.1)	(5.1)	(4.9)	(5.1)	(5.2)	(5.1)	(5.0)	(4.9)
28 West Bengal	8595.1	7307.9	5917.6	5100.8	4774.5	4516.8	4258.9	4132.9	3730.3	2912.9	2608.8	2449.8
		(4.7)	(4.2)	(4.0)	(4.1)	(4.6)	(5.2)	(5.6)	(6.0)	(5.5)	(5.6)	(5.6)
29 NCT Delhi	5854.0	5088.0	4400.6	3430.4	3088.8	2941.6	2534.9	2111.1	1787.5	550.2	-	-
			(7.6)	(6.5)	(6.6)	(7.2)	(7.6)	(7.5)	(7.0)	(2.6)		
All States	152595	#####	117981.2	102582.0	88995.4	81229.6	71101.7	63865.5	55734.9	46423.9	39868.3	35756
	(6.2)	(5.8)	(5.6)	(5.3)	(5.1)	(5.3)	(5.2)	(5.4)	(5.5)	(5.4)	(5.3)	(5.5)

**Appendix Table 14: Individual States' Own Tax Revenue**

(Rs.crore)

States (1)	1990-91 Accounts (14)	1989-90 Accounts (15)	1988-89 Accounts (16)	1987-88 Accounts (17)	1986-87 Accounts (18)	1985-86 Accounts (19)	1984-85 Accounts (20)	1983-84 Accounts (21)	1982-83 Accounts (22)	1981-82 Accounts (23)	1980-81 Accounts (24)
20 Orissa	668.8 (5.9)	524.8 (4.6)	442.7 (4.4)	386.7 (4.9)	337.8 (4.4)	285.9 (4.0)	227.8 (3.8)	200.9 (3.4)	173.6 (3.7)	159.7 (3.7)	132.1 (3.4)
21 Punjab	1291.4 (7.0)	1227.5 (7.4)	1041.0 (7.6)	915.9 (7.7)	803.2 (7.9)	670.2 (7.2)	566.5 (7.0)	544.1 (7.6)	490.5 (7.6)	432.2 (7.5)	348.9 (7.1)
22 Rajasthan	1216.5 (5.1)	1072.5 (5.9)	893.2 (5.3)	772.5 (6.1)	655.9 (5.7)	566.0 (5.6)	487.4 (5.3)	441.2 (4.9)	389.5 (5.4)	312.0 (4.9)	230.2 (4.3)
23 Sikkim	11.3 (4.6)	11.7 (5.5)	10.7 (5.6)	11.2 (6.4)	6.8 (4.5)	5.7 (4.5)	5.0 (4.7)	3.8 (4.6)	3.3 (4.5)	3.1 (5.0)	2.6 (4.8)
24 Tamil Nadu	3124.1 (9.0)	2489.0 (8.3)	1994.2 (7.8)	1762.0 (7.7)	1757.1 (9.1)	1547.5 (8.9)	1297.6 (8.6)	1145.2 (8.9)	1011.5 (9.1)	842.4 (7.8)	639.1 (7.1)
25 Tripura	26.0 (2.0)	21.3 (1.8)	18.4 (1.7)	13.6 (1.6)	11.5 (1.6)	9.8 (1.5)	8.1 (1.4)	8.4 (1.6)	6.1 (1.3)	5.3 (1.2)	3.8 (1.1)
26 Uttaranchal											
27 Uttar Pradesh	3162.1 (5.2)	2448.6 (4.7)	2065.7 (4.6)	1988.7 (5.3)	1528.6 (4.5)	1291.4 (4.2)	1140.2 (4.3)	992.1 (4.1)	929.3 (4.3)	822.8 (4.4)	645.2 (3.8)
28 West Bengal	2133.7 (5.7)	1938.2 (5.9)	1735.1 (5.9)	1448.6 (5.4)	1218.9 (5.4)	1123.7 (5.5)	936.9 (4.9)	768.6 (4.7)	637.9 (4.5)	616.1 (4.9)	514.1 (4.6)
29 NCT Delhi	-	-	-	-	-	-	-	-	-	-	-
All States	30344.8 (5.3)	25995.1 (5.3)	22401.2 (5.3)	19321.6 (5.5)	16712.0 (5.4)	14550.9 (5.2)	12259.8 (5.0)	10753.1 (4.9)	9486.1 (5.0)	8234.3 (4.9)	6616.2 (4.6)

[Blank or '-' means either zero or not available or not relevant]

Notes: (1) Figures for the year 2000-01 include estimated net yield of Rs.2369 crores from ARM me  
taxes introduced by state governments

(2) Figures in brackets are percentages to State Gross Domestic Product (SGDP) at factor cc  
Blanks indicate non-availability of SGDP figures. Likewise, SGDP estimates are not availab

(3) Figures in brackets under the "All States" totals are percentages of GDP at current market |

(4) Arunachal Pradesh, Goa and Mizoram attained statehood in 1984-85.



**Appendix Table 15: Individual States' Own Non-Tax Revenue**

(Rs.crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Andhra Pradesh	3536.1	2959.4	2742.9	2441.6	1847.0	1778.2	1624.7	1605.5	1530.3	1351.4	1078.5	980.6
		(2.0)	(2.0)	(1.9)	(1.6)	(1.9)	(1.8)	(2.0)	(2.2)	(2.3)	(2.3)	(2.3)
2. Arunachal Pradesh	94.6	90.1	63.7	67.0	64.5	54.7	65.0	81.1	80.5	85.2	53.8	49.2
		(4.6)	(3.4)	(4.2)	(4.3)	(4.1)	(5.4)	(6.8)	(8.3)	(9.7)	(7.4)	(7.9)
3. Assam	649.5	552.8	526.8	444.9	452.0	381.2	322.1	335.6	326.5	349.0	460.5	262.5
		(1.7)	(1.7)	(1.5)	(1.8)	(1.7)	(1.5)	(1.7)	(1.9)	(2.3)	(3.4)	(2.2)
4. Bihar	331.9	360.9	805.9	1758.9	1146.0	389.9	1061.3	914.5	974.8	886.8	777.7	542.3
				(2.5)	(1.7)	(0.6)	(2.0)	(2.1)	(2.2)	(2.3)	(2.3)	(1.7)
5. Chattisgarh	873.4	775.9	288.2									
		(2.6)	(1.1)									
6. Goa	1353.9	1249.2	796.1	633.4	650.6	582.2	347.3	401.9	149.6	136.1	105.3	86.2
		(17.5)	(11.3)	(9.4)	(10.7)	(11.8)	(8.8)	(12.1)	(5.3)	(5.7)	(5.3)	(5.2)
7. Gujarat	4279.4	4085.7	3349.2	2919.3	2766.5	2221.0	1572.7	1601.2	1488.1	1398.8	1158.0	1135.1
			(3.0)	(2.7)	(2.7)	(2.4)	(1.8)	(2.2)	(2.3)	(2.8)	(2.6)	(3.4)
8. Haryana	1952.6	1790.9	1439.4	1259.1	1518.0	2631.1	3132.7	2186.8	3473.4	1340.6	460.3	546.1
		(3.0)	(2.6)	(2.6)	(3.5)	(6.8)	(8.8)	(7.3)	(13.2)	(6.1)	(2.5)	(3.1)
9. Himachal Pradesh	210.9	198.9	177.0	1056.2	205.5	222.0	146.9	117.4	132.7	120.6	66.8	74.5
			(1.4)	(8.8)	(1.9)	(2.5)	(1.9)	(1.8)	(2.3)	(2.5)	(1.5)	(2.0)
10. Jammu and Kashmir	322.8	301.0	239.4	405.3	283.3	272.6	155.0	158.0	155.8	135.1	113.7	116.0
			(1.6)	(2.9)	(2.3)	(2.7)	(1.7)	(2.0)	(2.2)	(2.1)	(2.2)	(2.5)
11. Jharkhand	941.1	959.4										
12. Karnataka	1666.0	1212.3	1660.0	1611.3	1469.9	1264.4	1342.3	1235.4	847.7	733.6	802.5	621.3
			(1.6)	(1.7)	(1.7)	(1.8)	(2.1)	(2.2)	(1.8)	(1.8)	(2.3)	(1.9)
13. Kerala	904.5	715.9	659.1	530.7	557.7	552.1	513.8	535.0	396.4	323.2	279.4	234.7
		(0.9)	(1.0)	(0.8)	(1.0)	(1.1)	(1.2)	(1.4)	(1.2)	(1.2)	(1.2)	(1.1)
14. Madhya Pradesh	1503.7	1308.6	1724.3	2469.0	1782.0	2018.6	1974.9	1778.1	1615.2	1403.7	1440.2	1040.0
				(2.4)	(1.9)	(2.5)	(2.7)	(2.7)	(2.8)	(2.7)	(3.4)	(2.7)
15. Maharashtra	4804.6	3273.8	5596.3	3936.9	3572.7	3640.9	3754.9	2775.4	2902.9	2383.0	1933.0	1787.7
		(1.2)	(2.3)	(1.6)	(1.7)	(1.9)	(2.1)	(1.8)	(2.2)	(2.1)	(2.1)	(2.4)
16. Manipur	49.4	42.6	41.7	42.7	31.5	40.6	59.2	45.5	50.0	28.0	21.8	21.7
		(1.2)	(1.3)	(1.3)	(1.2)	(1.8)	(3.1)	(2.8)	(3.6)	(2.1)	(2.0)	(2.2)
17. Meghalaya	109.1	105.5	86.7	83.9	51.5	29.9	47.5	66.9	38.6	28.4	18.1	22.6
		(2.7)	(2.3)	(2.5)	(1.8)	(1.2)	(2.2)	(3.4)	(2.3)	(1.9)	(1.4)	(1.9)
18. Mizoram	55.0	42.8	40.4	41.4	36.2	45.8	46.4	45.9	34.5	31.2	31.3	30.0
			(2.3)	(2.9)	(2.9)	(4.1)	(4.3)	(4.9)	(4.7)	(4.4)	(5.1)	(5.7)
19. Nagaland	51.8	48.4	43.9	49.0	44.9	45.3	41.0	34.1	67.9	23.9	27.2	27.6
				(1.9)	(1.9)	(1.9)	(2.0)	(1.9)	(4.3)	(1.7)	(2.5)	(3.0)

**Appendix Table 15: Individual States' Own Non-Tax Revenue**

(Rs.crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts (14)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)
1. Andhra Pradesh	776.7 (2.2)	715.5 (2.4)	824.5 (3.1)	504.7 (2.4)	406.4 (2.3)	390.5 (2.4)	371.6 (2.6)	309.4 (2.3)	259.8 (2.3)	263.2 (2.5)	222.8 (2.6)
2. Arunachal Pradesh	40.8 (8.2)	35.7 (8.8)	29.1 (7.6)	25.33 (7.8)	44.6 (14.9)						
3. Assam	277.5 (2.5)	216.9 (2.3)	176.53 (2.3)	158.57 (2.2)	263.5 (4.1)	90.22 (1.5)	82.7 (1.6)	77.89 (1.7)	73.63 (2.0)	56.66 (1.7)	264.7 (10.2)
4. Bihar	765.2 (2.7)	977.7 (4.1)	840.1 (3.8)	590.4 (3.2)	534.4 (3.1)	495.1 (3.3)	338.3 (2.5)	229.2 (2.0)	195.0 (1.9)	156.5	95.4
5. Chattisgarh											
6. Goa	69.7 (5.2)	60.7 (5.0)	53.3 (5.1)	36.2 (4.0)	38.7 (4.7)						
7. Gujarat	403.4 (1.3)	812.1 (3.0)	572.9 (2.4)	454.9 (2.6)	557.0 (3.2)	327.2 (2.1)	332.0 (2.3)	292.2 (2.1)	245.1 (2.3)	188.5 (1.9)	185.6 (2.3)
8. Haryana	511.1 (3.5)	445.9 (3.7)	354.7 (3.3)	378.0 (4.5)	296.6 (4.0)	258.1 (3.7)	214.5 (3.7)	179.5 (3.4)	159.9 (3.3)	138.0 (3.3)	119.3 (3.3)
9. Himachal Pradesh	59.3 (1.9)	82.2 (3.0)	67.4 (2.8)	71.6 (3.7)	53.3 (3.1)	65.5 (4.2)	43.6 (3.4)	48.4 (3.8)	38.5 (3.4)	30.7 (2.9)	101.1 (11.2)
10. Jammu and Kashmir	69.5 (1.7)	86.6 (2.3)	99.9 (2.8)	112.2 (3.9)	76.4 (2.5)	79.3 (3.1)	57.2 (2.5)	61.0 (3.0)	62.5 (3.5)	76.8 (4.9)	77.7 (5.7)
11. Jharkhand											
12. Karnataka	517.2 (2.1)	502.3 (2.3)	445.4 (2.3)	436.1 (2.7)	415.4 (2.9)	357.5 (2.9)	346.7 (3.0)	316.4 (3.1)	265.6 (3.1)	243.7 (3.2)	201.8 (3.0)
13. Kerala	208.8 (1.3)	174.4 (1.2)	181.4 (1.5)	188.5 (1.7)	163.9 (1.6)	141.7 (1.6)	133.4 (1.6)	118.3 (1.6)	116.4 (1.9)	232.3 (4.3)	100.1 (2.0)
14. Madhya Pradesh	842.9 (2.4)	803.2 (2.8)	710.9 (2.8)	658.3 (3.1)	525.1 (3.1)	477.2 (2.9)	397.8 (2.9)	474.0 (3.5)	395.0 (3.4)	350.0 (3.5)	263.9 (2.9)
15. Maharashtra	1794.2 (2.7)	1570.2 (2.7)	1146.9 (2.5)	1184.6 (3.0)	1117.8 (3.4)	975.4 (3.2)	845.6 (3.2)	709.0 (2.9)	585.9 (2.8)	502.7 (2.6)	437.3 (2.5)
16. Manipur	23.7 (2.9)	20.4 (2.8)	25.6 (3.8)	19.4 (3.2)	15.77 (3.3)	10.8 (2.6)	5.2 (1.4)	3.6 (1.1)	2.8 (1.0)	2.4 (0.9)	30.2 (13.8)
17. Meghalaya	18.7 (1.8)	20.0 (2.3)	20.9 (3.1)	17.3 (2.8)	14.1 (2.8)	11.5 (2.6)	9.8 (2.5)	6.4 (1.9)	6.0 (2.0)	6.3 (2.4)	21.9 (9.6)
18. Mizoram	132.9 (34.1)	15.1 (4.2)	9.0 (2.7)	11.2 (3.4)	5.9 (2.4)	4.4 (2.1)					
19. Nagaland	26.5 (3.5)	19.8 (3.1)	21.5 (3.9)	15.0 (3.2)	14.4 (4.0)	9.8 (3.1)	11.6 (4.1)	11.1 (4.5)	9.3 (4.4)	6.3 (3.7)	50.9 (36.5)

**Appendix Table 15: Individual States' Own Non-Tax Revenue**

(Rs.crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)
20. Orissa	833.8	705.6	685.5	716.5	557.5	540.9	481.8	628.2	634.2	415.4	388.2	259.8
		(1.6)	(1.8)	(1.9)	(1.6)	(1.7)	(1.8)	(2.3)	(2.9)	(2.2)	(2.5)	(1.8)
21. Punjab	4423.9	3132.5	2935.2	2361.5	1507.4	2356.5	1944.8	1777.4	2003.6	414.1	328.7	1645.7
		(4.3)	(3.8)	(2.7)	(4.8)	(4.4)	(4.6)	(5.9)	(1.4)	(1.3)	(7.4)	(7.4)
22. Rajasthan	1709.7	1566.4	1688.0	1573.8	1353.4	1362.4	1361.1	2256.7	1295.6	1181.4	1005.0	731.6
		(1.7)	(2.1)	(2.0)	(1.9)	(2.1)	(2.4)	(4.8)	(3.1)	(3.6)	(3.2)	(2.8)
23. Sikkim	1115.4	261.2	289.0	1042.8	1020.9	929.8	829.3	626.7	332.2	27.6	30.9	28.7
		(26.7)	(31.7)	(124.1)	(130.5)	(142.8)	(150.0)	(130.3)	(82.4)	(7.3)	(11.1)	(10.6)
24. Tamil Nadu	1460.6	1575	1710.8	1356.9	1156.7	1121.9	885.5	858.5	772.7	703.9	612.8	1118.5
		(1.1)	(1.2)	(1.1)	(1.0)	(1.1)	(1.0)	(1.1)	(1.1)	(1.2)	(1.3)	(2.7)
25. Tripura	114.2	88.9	94.5	76.2	44.8	34.9	40.7	38.5	26.0	25.1	21.4	17.8
		(1.9)	(1.7)	(1.2)	(1.1)	(1.5)	(1.7)	(1.4)	(1.4)	(1.4)	(1.4)	(1.2)
26. Uttaranchal	175.5	192.9	63.1									
27. Uttar Pradesh	1945.2	1636	1944.7	2011.7	1475.1	1291.7	1318.5	2399.4	1889.3	1717.5	1420.9	1083.5
		(1.1)	(1.2)	(1.0)	(0.9)	(1.0)	(2.3)	(2.0)	(2.1)	(1.8)	(1.5)	(1.5)
28. West Bengal	1808.1	1444.6	1214.5	587.2	384.5	449.5	417.5	327.5	342.0	308.6	247.9	242.4
		(0.9)	(0.9)	(0.5)	(0.3)	(0.5)	(0.5)	(0.4)	(0.6)	(0.6)	(0.5)	(0.6)
29. NCT Delhi	515.7	1059.6	548.4	397.9	188.0	169.5	55.7	63.1	99.6	16.7	-	-
		(1.0)	(0.8)	(0.4)	(0.4)	(0.4)	(0.2)	(0.2)	(0.4)	(0.1)		
All States	37792	31737	31454.7	29875.1	24168.1	24427.6	23542.6	22894.3	21660.1	15568.9	12883.9	12706.1
	(1.5)	(1.4)	(1.5)	(1.5)	(1.4)	(1.6)	(1.7)	(1.9)	(2.1)	(1.8)	(1.7)	(1.9)

**Appendix Table 15: Individual States' Own Non-Tax Revenue**

(Rs.crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
20. Orissa	201.1 (1.8)	198.6 (1.7)	193.3 (1.9)	156.1 (2.0)	158.3 (2.0)	130.6 (1.8)	121.1 (2.0)	126.7 (2.1)	104.4 (2.2)	98.8 (2.3)	134.0 (3.5)
21. Punjab	254.9 (1.4)	243.2 (1.5)	219.9 (1.6)	213.7 (1.8)	201.6 (2.0)	193.4 (2.1)	165.4 (2.0)	156.4 (2.2)	147.1 (2.3)	114.9 (2.0)	92.6 (1.9)
22. Rajasthan	820.1 (3.4)	470.3 (2.6)	362.2 (2.2)	369.5 (2.9)	297.5 (2.6)	300.0 (3.0)	279.8 (3.1)	267.5 (2.9)	232.6 (3.2)	175.9 (2.8)	198.4 (3.7)
23. Sikkim	26.7 (11.0)	20.5 (9.6)	22.9 (11.9)	99.9 (57.5)	14.5 (9.6)	10.8 (8.5)	10.7 (10.1)	7.9 (9.4)	7.6 (10.5)	4.8 (7.8)	4.9 (9.1)
24. Tamil Nadu	381.5 (1.1)	393.0 (1.3)	334.6 (1.3)	676.0 (2.9)	253.0 (1.3)	239.3 (1.4)	216.7 (1.4)	190.0 (1.5)	167.5 (1.5)	144.0 (1.3)	232.6 (2.6)
25. Tripura	18.3 (1.4)	16.0 (1.4)	15.7 (1.5)	15.0 (1.8)	14.8 (2.0)	11.7 (1.8)	8.9 (1.5)	12.7 (2.4)	11.3 (2.3)	8.1 (1.9)	32.2 (8.9)
26. Uttaranchal											
27. Uttar Pradesh	777.5 (1.3)	823.6 (1.6)	704.7 (1.6)	631.4 (1.7)	502.1 (1.5)	523.9 (1.7)	384.4 (1.4)	404.8 (1.7)	374.9 (1.7)	294.1 (1.6)	243.0 (1.4)
28. West Bengal	219.2 (0.6)	212.9 (0.6)	190.5 (0.7)	181.6 (0.7)	165.8 (0.7)	186.7 (0.9)	172.7 (0.9)	158.1 (1.0)	164.7 (1.2)	139.5 (1.1)	155.4 (1.4)
29. NCT Delhi	-	-									
All States	9237.4 (1.6)	8936.8 (1.8)	7623.65 (1.8)	7205.58 (2.0)	6150.8 (2.0)	5290.6 (1.9)	4549.6 (1.9)	4160.23 (1.9)	3625.26 (1.9)	3234.18 (1.9)	3265.64 (2.3)

['-' means either zero or not available or not relevant]

Notes: (1) Figure for the year 2000-01 includes net estimated yield of Rs.308 crores from ARM measures through non-tax measures introduced by the state governments.

(2) Figures in brackets are percentages to State Gross Domestic Product (SGDP) at current market price.

(3) Blanks indicate non-availability of SGDP figures.

(4) Figures in brackets under "All State" totals are percentages of GDP at current market prices.

Appendix Table 16: Estimated Yield from Additional Resources Mobilisation (ARM) - Tax and Non-Tax - in Individual State's Budget (Proposed)

	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
By States												
1 Andhra Pradesh			-	-	-	-	252.0	171.0	-	225.0	-	-
2 Arunachal Pradesh			10.0	-	-	-	-	-	1.0	2.8	-	-
3 Assam	196.0		-	20.5	60.0	68.0	-	-	-	-	40.0	109.0
4 Bihar			604.2	562.2	506.4	-	-	-	139.6	146.0	-	-
5 Chattisgarh		56.1										
6 Goa			75.0	-	7.4	12.0	-	14.9	8.5	14.7	17.9	0.0
7 Gujarat	-345.8		312.0	94.0	23.8	-70.5	-13.6	18.0	-2.8	133.2	50.1	76.0
8 Haryana		155.0	-	-	-	-	-	-	-	-	60.0	-
9 Himachal Pradesh			-	-	-	-	-	-	-	-	40.0	10.0
10 Jammu and Kashmir		20.0	30.0	565.0	60.0	50.0	-	-	-	-	-	-
11 Karnataka		284.0	360.0	73.0	230.0	-186.0	-	244.9	60.1	25.8	244.9	10.2
12 Kerala	283.5		1.1	396.6	317.0	215.7	93.0	95.8	190.0	169.3	129.4	160.3
13 Madhya Pradesh	101.0	124.0	330.8	706.5	-4.0	135.3	7.0	142.0	-2.0	-	10.0	43.7
14 Maharashtra	1130.0	518.0	331.6	720.0	600.0	294.8	240.0	98.0	260.0	300.0	21.3	3.0
15 Manipur			-	-	12.5	-	3.4	-	-	-	-	5.0
16 Meghalaya	10.0	10.0	9.6	11.3	-	-	3.1	2.0	3.4	6.0	9.7	1.8
17 Mizoram			-	-	-	-	-	0.8	-	-	-	8.0
18 Nagaland			-	-	1.0	-	0.5	-	-	11.0	-	-
19 Orissa	145.0	535.0	317.0	-	-	100.0	-	126.0	164.4	188.4	-	358.8
20 Punjab	477.0		100.0	565.0	202.0	-	-	5.5	205.0	100.0	42.8	-
21 Rajasthan	50.0	72.0	106.0	662.0	20.0	118.0	-	-	55.6	-	2.5	7.8
22 Sikkim	20.0	3.9	-	0.4	3.5	3.5	-	-	-	-	-	-
23 Tamil Nadu	690.0	135.4	-	261.0	340.0	210.0	-106.0	-	48.0	-15.0	85.0	70.0
24 Tripura		13.0	-	-	-	-	-	-	-	-	-	-
25 Uttar Pradesh	246.0	325.0	-	-	-	-	-	-	173.0	-	61.4	37.4
26 West Bengal	351.0	192.0	90.0	94.0	35.0	42.0	80.0	30.0	82.0	40.0	58.0	67.0
27 NCT Delhi	175.0	140.0	-	682.0	555.0	20.0	125.0	-	-	-	-	-
All States	3528.7	2583.4	2677.3	5413.5	2969.6	1012.8	684.4	948.9	1385.8	1347.2	873.0	967.8
By Major Heads												
1.Agricultural Income Tax			0.00	0.0	-0.6	-6.0	10.0	1.4	-	-	-	26.0
2.Taxes on Profession etc.			0.0	0.0	0.0	0.0	40.0	40.0	32.1	6.0	3.8	1.2
3.Stamps and Registration Fees	115.0	150.0	258.4	96.5	239.3	176.0	56.7	261.5	208.4	49.5	83.0	24.4
4.Land Revenue		37.0	148.6	121.0	35.5	61.0	93.0	25.0	23.2	28.2	15.0	203.0
5.Sales Tax	2615.0	780.0	919.4	1149.0	818.9	197.0	98.9	216.9	415.4	23.4	192.8	352.5
6.State Excise Duties	30.0	451.9	265.5	124.4	59.9	-121.8	98.0	34.2	154.1	281.9	125.4	82.2
7.Taxes on Vehicles	210.2	155.8	132.1	144.8	204.2	161.3	20.3	231.6	102.0	113.8	94.2	68.3
8.Taxes on Passengers and Goods	110.0	240.0	75.0	0.0	11.3	16.0	33.0	31.0	11.1	23.0	35.1	4.1
9.Electricity Duties	130.0	60.0	274.7	211.0	0.0	0.0	50.0	30.0	17.8	32.5	-	34.3
10.Entertainment Tax	70.0	6.0	37.3	13.6	0.0	0.0	0.0	4.2	5.0	10.8	1.9	1.8
11.Other Taxes and Duties	575.5	657.7	341.3	319.2	807.4	481.0	179.6	31.4	114.4	572.6	195.6	26.7
12.Concessions, if any	377.0	10.0	83.3	186.0								
13.Urban Immovable Property Tax												
14.Turnover Tax												
15.Non-Tax Receipts	50.0	55.0	308.3	2103.5	793.7	48.3	5.0	41.7	302.3	205.5	126.2	143.3
Total	3528.7	2583.4	2677.3	5413.5	2969.6	1012.8	684.5	948.9	1385.8	1347.2	873.0	967.8

Appendix Table 16: Estimated Yield from Additional Resources Mobilisation (ARM) - Tax and Non-Tax - in Individual State's Budget (Proposals)

	1990-91 (14)	1989-90 (15)	1988-89 (16)	1987-88 (17)	1986-87 (18)	1985-86 (19)	1984-85 (20)	1983-84 (21)	1982-83 (22)	1981-82 (23)	1980-81 (24)
By States											
1 Andhra Pradesh	-	-	68.5	130.0		93.0	-1.3	34.0			
2 Arunachal Pradesh	1.8	-	2.9								
3 Assam	-	43.8	-	4.2	34.0		1.0				
4 Bihar	-	-	-			90.1	104.3	54.8	37.5	31.5	-6.0
5 Chattisgarh		-	-								
6 Goa	8.3	2.1	-0.1								
7 Gujarat	-10.1	24.0	103.0	125.0	31.2	28.1	39.4	12.7	20.5	7.5**	*
8 Haryana	-	-	-			71.0		25.5			
9 Himachal Pradesh	-	-	3.8			2.4	2.3	0.9			
10 Jammu and Kashmir	-	3.7	15.0	18.8		1.8	3.0	3.0	4.0	4.0	3.8
11 Karnataka	147.5	-	28.7	145.5	40.4	50.0	87.0	11.1	24.0	25.6	2.3
12 Kerala	31.0	7.9	58.3	58.2	27.9	22.2	25.4	52.5	1.8	0.4	@
13 Madhya Pradesh	25.0	-10.0	25.9	105.0	-1.0	36.0	-1.5	12.5	26.8	15.9	3.0
14 Maharashtra	130.7	78.4	168.2	86.0	166.9	76.0	-2.5	-4.5	29.6	31.7	
15 Manipur	4.5	2.2	-				0.1				
16 Meghalaya	1.8	1.1	2.1	0.3		13.0		0.4	0.1	0.4	0.3
17 Mizoram	6.6	-	-								
18 Nagaland	0.0	13.6	-							0.2	
19 Orissa	-	-	-			45.0	5.0	21.7	30.1		18.7
20 Punjab	110.3	-	-	39.9	31.5	22.1			36.0	7.0	3.1
21 Rajasthan	17.5	-	10.5	31.4	21.4	19.9			32.3	2.5	-0.3
22 Sikkim	-	-	-			0.3		0.3			
23 Tamil Nadu	158.7	37.0	-	75.0	-20.0	54.0	49.0	25.0	38.0	104.8@@	-1.6
24 Tripura	1.0	-	-								
25 Uttar Pradesh	111.8	-	92.8	14.5		45.8				27.0	
26 West Bengal	25.6	79.0	56.0	92.3	40.5	38.3	75.0	28.2	25.0	42.0	23.1
27 NCT Delhi	-	-	-								
All States	772.2	282.8	635.6	925.9	372.7	708.9	386.1	277.8	305.7	300.4	46.3

## By Major Heads

1.Agricultural Income Tax	-	-0.8		2.0	-		-0.3				5.7
2.Taxes on Profession etc.	11.6	117.3	3.5	0.3	0.8	16.0	1.1	-0.3	3.0		0.5
3.Stamps and Registration Fees	43.0	1.1	45.0	15.9	27.2	12.9	13.5	7.4	5.4	20.5	1.3
4.Land Revenue	-	0.1	15.2	60.0			2.0	12.8			
5.Sales Tax	217.3	39.1	203.9	483.9	213.2	257.5	155.5	127.4	110.2	58.2	5.7
6.State Excise Duties	247.7	8.0	82.1	17.7	57.9	127.5	5.0	3.3	30.5	112.1	9.4
7.Taxes on Vehicles	73.5	39.4	79.1	178.6	38.5	38.9	17.0	12.0	12.4	12.9	0.5
8.Taxes on Passengers and Goods	30.8	3.6	12.9	32.0	3.5	16.8	10.0	5.0	20.8	1.4	
9.Electricity Duties	3.8	1.0	46.2	2.2	1.0	31.7			30.2	16.2	0.0
10.Entertainment Tax	1.4	0.0		4.3	-5.1	1.3	7.8	-0.5	5.5	3.0	1.5
11.Other Taxes and Duties	132.4	39.0	80.7	34.6	5.0	114.9	21.0	3@@@	55.5++	42.5	28.1
12 Concessions, if any											
13 Urban Immovable Property Tax		0.3							-0.2	1.5	
14 Turnover Tax		20.1									
15.Non-Tax Receipts	10.7	14.7	67.2	94.5	30.9	91.5	153.6	107.8	32.4	32.1	-6.3
Total	772.2	282.8	635.6	925.9	372.7	708.9	386.1	277.8	305.7	300.4	46.3

\* Revenue loss on account of concessions is not available

@ As tax revisions are adjusted for concessions, only a marginal net yield is expected for 1980-81

\*\* The yield was expected to be Rs 20.85 crores on the basis of revised figures

@@ Includes estimated additional revenue of Rs 92 crores by Tamil nadu government because of prohibition policy

++ Includes yield from budget proposals by Jammu &amp; Kashmir, Kerala and West Bengal

@@@ Represents yield from budget proposals by Jammu &amp; Kashmir

[Blank or '0' or '-' means either zero or not available or not relevant]

Notes: (1) In 1998-99, "Other taxes and duties" includes Rs. 60 crore of Jammu and Kashmir and Rs. 3.5 crore of Sikkim for which detailed heads are not available

(2) In 1999-00, "Other taxes and duties" includes Rs. 565 crore in case of Jammu and Kashmir, Rs. 396.6 crore in case of Kerala, Rs.261.0 crore in case of Tamil nadu and Rs. 94 crore in case of West Bengal for which major head details are not available.

(3) The major head total for 1999-00 includes concessions of Rs. 21 crore in case of Gujarat, Rs. 65 crore in case of Karnataka and Rs. 100 crore in case of Rajasthan for which adjustment is not taken care off. Similarly, in 2000-01 total includes concessions of Rs. 6.0 crore in case of Gujarat, Rs. 77.0 crore in case of Karnataka, Rs. 0.3 crore in case of Kerala.

(4) Other taxes include Luxury Tax, Betting Tax, Professional Tax, Entertainment Tax, Road Tax, Occupancy Tax, Electricity Duties, etc.

(5) In 2002-03, the figures provided for 'Other Taxes' has been changed to Rs. 575.5 crore instead of Rs. 595.5 crore as shown in the RBI's State Finances, A Study of Budgets of 2002-03 (Annexure I, p. S47).

Appendix Table 17: State-wise Developmental Expenditure

(Rs.crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Andhra Pradesh	21926 (61.9)	20146.2 (64.4)	18380.6 (65.4)	15047.8 (66.1)	14515.5 (66.1)	12304.6 (69.3)	11127.4 (68.4)	10163.7 (71.1)	8916.9 (71.6)	7610.5 (72.2)	6499.2 (72.3)	5609.4 (72.0)
2 Arunachal Pradesh	920.8 (67.3)	1128.6 (74.1)	823.9 (68.3)	794.0 (72.3)	732.5 (73.0)	746.7 (76.8)	703.5 (79.0)	643.4 (80.1)	548.4 (79.4)	454.9 (79.1)	394.0 (78.3)	337.4 (74.6)
3 Assam	6350.4 (60.5)	6570.0 (63.3)	4627.1 (60.6)	3980.0 (56.2)	3246.8 (62.4)	2904.2 (57.8)	2609.8 (61.2)	2788.4 (63.5)	2447.3 (61.2)	2249.9 (62.2)	1947.9 (62.1)	2127.6 (76.5)
4 Bihar	8582.6 (52.4)	7898.8 (53.1)	10089.3 (59.5)	12052.4 (61.7)	7034.5 (57.8)	5874.4 (57.5)	5463.4 (58.1)	5514.4 (58.6)	5075.9 (59.3)	5267.4 (62.5)	4893.7 (63.2)	4390.5 (64.5)
5 Chattisgarh	4642.9 (65.8)	3909.5 (65.1)	1284.3 (67.0)									
6 Goa	1444.7 (51.0)	1302.9 (50.9)	1121.4 (57.2)	953.7 (59.1)	804.7 (55.2)	671.1 (52.9)	579.0 (61.2)	522.1 (55.4)	448.5 (74.6)	403.6 (72.3)	372.7 (74.7)	347.7 (73.3)
7 Gujarat	19763 (67.6)	21551.8 (71.4)	19643.1 (72.3)	14925.9 (69.5)	13706.9 (71.5)	10619.2 (71.4)	8804.0 (70.0)	7798.0 (72.1)	6841.1 (72.0)	6013.4 (71.5)	5691.0 (71.3)	5139.0 (74.0)
8 Haryana	7507.5 (62.8)	6862.7 (62.5)	5701.1 (62.2)	5163.9 (61.8)	5432.5 (63.3)	4263.5 (54.6)	3891.7 (49.7)	3424.5 (55.9)	3300.7 (47.8)	2324.0 (56.6)	2077.3 (70.3)	1852.0 (67.8)
9 Himachal Pradesh	3399.6 (56.5)	3213.8 (59.0)	3263.3 (61.4)	2928.1 (62.1)	2868.5 (68.8)	2503.8 (72.5)	1841.1 (69.9)	1646.8 (70.1)	1397.0 (69.6)	1153.2 (68.2)	973.6 (67.3)	869.9 (37.4)
10 Jammu and Kashmir	4657.7 (54.8)	4234.7 (52.6)	5030.5 (64.3)	4392.8 (61.8)	3624.2 (62.0)	3104.1 (63.4)	2586.3 (64.3)	2301.5 (64.4)	1975.0 (59.1)	1628.5 (62.8)	1518.2 (65.4)	1434.2 (62.7)
11 Jharkhand	6419.7 (68.3)	5357.1 (67.5)										
12 Karnataka	16261.8 (63.3)	14036.2 (63.9)	12922.3 (65.7)	11518.8 (64.6)	9980.8 (67.1)	8394.6 (66.6)	8399.3 (70.1)	7350.1 (70.6)	6193.0 (69.9)	5804.5 (71.8)	5017.1 (70.7)	4505.4 (72.5)
13 Kerala	9005.8 (58.6)	7326.2 (53.8)	7157.2 (54.4)	7407.8 (57.4)	6626.2 (62.4)	6293.3 (64.1)	4973.5 (62.6)	4314.8 (62.3)	3731.5 (62.6)	3167.7 (61.6)	2682.2 (61.5)	2421.8 (60.1)
14 Madhya Pradesh	11304.4 (62.3)	13001.9 (65.9)	10514.9 (62.1)	11515.7 (64.1)	10316.7 (64.6)	9647.0 (67.8)	9096.6 (69.5)	7199.3 (68.0)	6389.4 (68.6)	6254.2 (70.4)	5431.0 (70.9)	4723.6 (71.0)
15 Maharashtra	2240.2 (4.9)	24411.7 (55.7)	27071.2 (64.1)	21489.0 (56.2)	18664.5 (61.6)	18952.4 (68.5)	17627.6 (70.5)	15263.7 (71.4)	14562.8 (72.7)	11289.3 (70.6)	9778.7 (69.8)	8408.9 (69.4)
16 Manipur	1014.4 (50.5)	1205.7 (55.1)	761.6 (55.1)	1159.6 (65.2)	707.2 (63.4)	774.2 (68.3)	729.1 (71.9)	581.3 (71.7)	462.4 (68.5)	399.5 (62.7)	360.7 (43.8)	388.6 (70.9)
17 Meghalaya	1234.6 (67.1)	1173.3 (67.2)	981.4 (68.9)	811.4 (67.9)	696.2 (69.1)	585.3 (68.8)	547.4 (69.7)	544.3 (69.9)	409.1 (69.7)	437.7 (64.2)	401.3 (73.9)	370.6 (77.4)
18 Mizoram	790.6 (64.6)	970.3 (69.2)	873.1 (67.8)	839.7 (72.4)	635.6 (71.2)	627.8 (72.2)	607.7 (75.1)	530.8 (74.2)	448.0 (75.6)	398.4 (76.4)	379.4 (77.5)	326.2 (78.0)
19 Nagaland	1037.8 (52.9)	1137.6 (56.4)	1070.2 (58.3)	843.2 (56.4)	803.2 (53.9)	767.3 (62.4)	681.2 (62.2)	662.5 (63.7)	559.3 (61.7)	522.7 (56.1)	453.6 (52.9)	414.1 (63.9)

Appendix Table 17: State-wise Developmental Expenditure

(Rs.crore)

States 1	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
	14	15	16	17	18	19	20	21	22	23	24
1 Andhra Pradesh	4784.4 (72.8)	4141.2 (72.0)	3841.3 (73.6)	3161.4 (73.5)	3064.5 (75.3)	2523.0 (74.1)	2300.9 (73.7)	1958.8 (76.4)	1406.3 (71.6)	1354.7 (73.8)	1195.3 (74.3)
2 Arunachal Pradesh	301.3 (70.1)	280.9 (69.5)	245.2 (74.8)	223.6 (66.3)	181.6 (80.0)	- ..					
3 Assam	1740.9 (64.4)	1508.9 (65.9)	1220.1 (64.8)	1251.4 (70.9)	1088.5 (66.5)	798.7 (65.1)	814.5 (71.8)	687.4 (72.6)	487.7 (70.8)	416.2 (67.5)	389.9 (51.4)
4 Bihar	4173.2 (67.1)	3439.0 (65.6)	2957.3 (66.3)	2700.9 (69.0)	2381.6 (70.9)	2115.9 (70.8)	1671.3 (68.6)	1406.4 (63.3)	1382.8 (67.0)	1257.1 (65.0)	1028.3 (57.4)
5 Chattisgarh											
6 Goa	310.8 (78.0)	252.9 (76.8)	229.5 (77.4)	169.3 (70.5)	189.6 (74.6)	- ..					
7 Gujarat	4067.4 (74.3)	3538.1 (73.6)	3205.4 (72.8)	3141.2 (76.9)	2522.4 (76.8)	1937.6 (73.3)	1910.0 (77.9)	1660.8 (75.6)	1471.2 (74.9)	1180.6 (73.7)	1032.8 (71.6)
8 Haryana	1669.2 (69.7)	1461.1 (69.0)	1328.4 (70.9)	1179.2 (70.9)	1023.4 (67.2)	960.5 (74.8)	839.5 (74.5)	697.1 (72.4)	688.6 (77.8)	530.9 (75.0)	480.6 (79.1)
9 Himachal Pradesh	802.0 (71.8)	722.2 (73.3)	740.6 (76.1)	614.1 (76.0)	498.1 (77.1)	442.8 (74.6)	362.2 (76.3)	296.8 (80.3)	273.5 (80.5)	238.7 (76.8)	212.7 (62.9)
10 Jammu and Kashmir	1340.8 (66.3)	1070.2 (66.4)	951.7 (67.8)	904.1 (72.4)	708.9 (70.8)	639.6 (70.9)	523.3 (68.4)	432.5 (69.8)	356.6 (70.7)	353.1 (62.9)	325.4 (76.1)
11 Jharkhand											
12 Karnataka	3533.7 (70.9)	3036.2 (68.6)	2614.3 (69.1)	2434.1 (70.1)	2224.4 (72.7)	1925.8 (66.4)	1674.8 (64.1)	1364.3 (68.1)	1233.7 (70.8)	1011.1 (71.5)	892.3 (68.5)
13 Kerala	2187.7 (64.6)	1826.4 (63.9)	1607.2 (64.9)	1417.7 (63.1)	1409.6 (64.6)	1295.9 (66.1)	1027.6 (63.5)	947.2 (69.2)	716 (69.7)	721.1 (65.0)	660.2 (77.2)
14 Madhya Pradesh	4188.9 (70.5)	3415.6 (70.9)	3295 (70.9)	2854.8 (72.2)	2400.9 (70.6)	2168.9 (69.9)	1978.4 (77.5)	1775.8 (74.0)	1475.4 (74.4)	1283.2 (75.1)	1230.6 (77.4)
15 Maharashtra	7732.5 (71.5)	7096.8 (72.4)	5799.6 (71.9)	4992.4 (72.4)	4646.1 (72.0)	3987.9 (69.3)	3425.4 (68.1)	2991.5 (70.5)	2499.7 (69.1)	2098.3 (66.9)	1882.8 (72.1)
16 Manipur	333.3 (73.4)	309.9 (74.4)	288.0 (75.8)	229.9 (73.9)	215.7 (72.9)	166.1 (66.9)	139.6 (61.9)	121.3 (76.9)	97.6 (64.4)	91.5 (67.3)	84.7 (53.3)
17 Meghalaya	303.0 (76.1)	258.3 (73.0)	236.9 (75.0)	195.8 (71.5)	170.1 (71.3)	136.0 (74.6)	117.5 (70.1)	104.1 (76.2)	83.5 (68.4)	75.9 (73.6)	64.7 (63.7)
18 Mizoram	280.1 (54.0)	246.8 (80.1)	230.0 (73.6)	234.3 (80.2)	31.1 (62.2)	134.9 (76.0)					
19 Nagaland	366.7 (66.4)	347.1 (67.4)	320.5 (71.5)	299.8 (68.8)	231.6 (67.3)	177.1 (65.0)	136.2 (67.6)	135.1 (59.6)	113.5 (67.4)	93.7 (68.8)	83.8 (51.0)



Appendix Table 17: State-wise Developmental Expenditure

(Rs.crore)

	States 1	2002-03 BE	2001-02 RE	2000-01 Accounts	1999-00 Accounts	1998-99 Accounts	1997-98 Accounts	1996-97 Accounts	1995-96 Accounts	1994-95 Accounts	1993-94 Accounts	1992-93 Accounts	1991-92 Accounts
		2	3	4	5	6	7	8	9	10	11	12	13
20	Orissa	7615 (53.8)	6260.7 (49.8)	6061.6 (54.9)	6616.9 (65.4)	5180.6 (59.9)	4203.4 (61.3)	4098.9 (65.0)	3658.1 (65.8)	3299.5 (66.2)	2916.4 (65.5)	2672.5 (68.3)	2472.5 (68.0)
21	Punjab	8568 (44.7)	7706.1 (45.9)	6722.8 (47.6)	5093.7 (42.5)	5112.6 (46.6)	5113.5 (54.0)	4086.0 (54.1)	3481.2 (49.7)	3244.7 (43.2)	2872.1 (55.0)	2575.0 (61.2)	3879.2 (77.3)
22	Rajasthan	13099.8 (58.4)	11040.7 (56.6)	10212.9 (58.4)	9329.7 (57.4)	9136.1 (63.8)	8209.9 (64.7)	7223.3 (65.9)	7029.7 (64.4)	5646.5 (67.1)	5119.8 (68.9)	4426.5 (69.7)	4141.4 (71.3)
23	Sikkim	717.1 (35.9)	688 (61.0)	504.1 (53.2)	457.7 (28.3)	456.1 (28.1)	373.7 (26.8)	332.9 (26.8)	312.3 (31.5)	221.7 (36.9)	200.1 (76.2)	197.1 (78.8)	182.3 (79.7)
24	Tamil Nadu	17802.4 (57.7)	14944.1 (57.5)	14217.8 (58.2)	13037.3 (57.6)	12274.7 (61.7)	11309.9 (65.2)	10559.5 (68.6)	8559.4 (68.3)	8135.6 (71.2)	7117.5 (70.7)	7132.9 (73.2)	7421.8 (75.5)
25	Tripura	1692.6 (61.9)	1742 (65.3)	1408.9 (66.0)	1164.0 (65.6)	956.7 (62.5)	907.5 (67.2)	836.7 (71.0)	697.4 (70.5)	623.8 (70.9)	522.4 (66.6)	449.3 (68.4)	495.9 (73.2)
26	Uttaranchal	3556.1 (66.6)	3000.8 (62.7)	805.7 (72.6)									
27	Uttar Pradesh	21388 (48.6)	22619.2 (52.9)	18865.2 (51.4)	18483.0 (53.4)	17291.1 (55.0)	14936.7 (56.1)	13484.5 (58.6)	11191.9 (53.8)	11733.8 (55.7)	9637.4 (59.2)	10172.0 (63.0)	8388.9 (62.3)
28	West Bengal	16611.9 (53.5)	16730.8 (55.4)	15555.2 (58.2)	13533.8 (59.7)	10396.0 (60.6)	8178.5 (60.3)	8473.2 (65.0)	6708.6 (63.8)	6016.9 (64.8)	5025.6 (63.0)	4070.0 (61.2)	3938.9 (62.6)
29	NCT Delhi	6594.6 (74.5)	6212.9 (66.3)	4872.5 (66.2)	3756.9 (63.6)	3303.2 (66.8)	3002.0 (71.3)	2644.2 (75.2)	1931.4 (65.4)	1719.0 (71.4)	596.9 (74.6)	-	-
	All States	246150.3 (57.1)	236384.3 (58.9)	210543.0 (60.6)	187297.0 (59.7)	164503.5 (61.8)	145268.4 (63.7)	132007.8 (68.3)	114819.4 (64.7)	104347.8 (64.6)	89387.6 (66.4)	80566.9 (67.5)	74587.8 (68.7)

Appendix Table 17: State-wise Developmental Expenditure

(Rs.crore)

States 1	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
	14	15	16	17	18	19	20	21	22	23	24
20 Orissa	2094.9 (68.8)	1666.4 (67.8)	1530.6 (67.4)	1392.7 (70.0)	1218.3 (70.4)	991.9 (69.5)	900.4 (70.8)	758.4 (75.1)	829 (68.3)	589.4 (71.2)	623.6 (71.1)
21 Punjab	2364.5 (70.2)	2028.1 (69.6)	1941.2 (72.7)	1972.3 (75.4)	1248.3 (68.5)	1381.4 (71.3)	1116.2 (64.8)	944.6 (65.3)	779.2 (69.4)	708.4 (70.7)	594.4 (72.8)
22 Rajasthan	3067.5 (64.9)	2296.0 (64.3)	2320.6 (68.1)	2465.3 (73.0)	1758.5 (68.6)	1436.4 (66.5)	1182.5 (64.7)	1124.9 (71.5)	1010.8 (70.4)	944.8 (69.4)	762 (68.1)
23 Sikkim	147.7 (83.1)	137.4 (82.4)	138.1 (85.8)	117.9 (87.8)	99.4 (83.2)	86.8 (71.6)	67.2 (82.1)	55.6 (85.3)	40 (85.1)	38.4 (85.5)	36.8 (85.6)
24 Tamil Nadu	4737.9 (71.7)	4106.2 (72.5)	3341.7 (72.4)	3107.1 (74.1)	2611.6 (72.3)	2365.7 (71.6)	2172.8 (73.8)	1961.4 (71.3)	1680.6 (73.2)	1460 (72.8)	1266.4 (75.1)
25 Tripura	446.1 (73.0)	392.3 (74.5)	376.9 (75.0)	299.0 (75.8)	230.9 (74.8)	200.2 (70.3)	159.5 (75.8)	136.3 (76.0)	108.8 (73.4)	99.1 (78.4)	93.7 (65.6)
26 Uttaranchal											
27 Uttar Pradesh	8309.8 (67.5)	6325.8 (66.0)	5449.8 (69.2)	4606.4 (68.5)	4383.7 (67.5)	3927.3 (76.1)	3644.0 (72.6)	2932.4 (73.2)	2514.5 (71.6)	2187 (72.0)	1961.4 (73.5)
28 West Bengal	4085.6 (67.9)	3246.4 (66.5)	2773.7 (64.3)	2486.0 (62.8)	2288.5 (65.0)	1932.1 (64.6)	1794.3 (65.5)	1479.4 (66.6)	1400.3 (66.5)	1226.1 (65.9)	1058.9 (68.2)
29 NCT Delhi	-	-	-	-	-	-	-	-	-	-	-
All States	63369.9 (69.5)	53150.2 (69.5)	46983.6 (69.5)	42450.7 (69.5)	36827.3 (69.5)	31732.5 (69.5)	27958.1 (70.3)	23972.1 (71.2)	20649.3 (71.0)	17959.3 (70.2)	15961.3 (70.4)

[Blank or '.' or '-' means either zero or not available or not relevant]

Note: Figures in round brackets give developmental expenditures as a percentage of respective total expenditures.

Appendix Table 18: Statewise Non-Developmental Expenditure

(Rs. crore)

		2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	States	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Andhra Pradesh	11759.3 (33.2)	9676.5 (30.9)	8638.1 (30.7)	6803.1 (29.9)	5695.3 (25.9)	4795.3 (27.0)	4187.6 (25.7)	3656.5 (25.6)	3179.5 (25.5)	2532.3 (24.0)	2167.2 (24.1)	1861.1 (23.9)
2	Arunachal Prade	409.6 (29.9)	361.6 (23.8)	348.1 (28.9)	286.7 (26.1)	247.9 (24.7)	212.9 (21.9)	176.8 (19.9)	151.7 (18.9)	131.5 (19.0)	108.4 (18.9)	100.7 (20.0)	88.8 (19.6)
3	Assam	3592.1 (34.2)	3329.4 (32.1)	2559.6 (33.5)	2474.3 (34.9)	1599.2 (30.7)	1572.6 (31.3)	1323.8 (31.0)	1238.5 (28.2)	1225.8 (30.7)	1045.9 (28.9)	873.5 (27.9)	542.1 (19.5)
4	Bihar	7042.4 (43.0)	6366.1 (42.8)	6244.1 (36.8)	6875.6 (35.2)	4624.1 (38.0)	3812.2 (37.3)	3468.4 (38.8)	3440.2 (36.5)	3106.0 (36.3)	2730.8 (32.4)	2426.5 (31.3)	2094.0 (30.8)
5	Chattisgarh	2062.2 (29.2)	1805.7 (30.0)	504.9 (26.3)									
6	Goa	1317.3 (46.5)	1195.7 (46.7)	786.1 (40.1)	(620.3) (38.4)	617.6 (42.4)	567.4 (44.7)	339.5 (35.9)	396.9 (42.1)	133.2 (22.2)	122.9 (22.0)	108.9 (21.8)	102.3 (21.6)
7	Gujarat	8378.3 (28.7)	7583.9 (25.1)	6260.1 (23.0)	5862.7 (27.3)	4870.4 (25.4)	3757.4 (25.3)	3372.4 (26.8)	2654.3 (24.6)	2342.6 (24.7)	1973.0 (23.5)	1806.9 (22.6)	1474.8 (21.2)
8	Haryana	4091.8 (34.2)	3769.6 (34.3)	3192.6 (34.9)	2968.1 (35.5)	2839.5 (33.1)	3283.7 (42.1)	3709.2 (47.4)	2596.1 (42.3)	3508.9 (50.8)	1663.5 (40.5)	763.9 (25.8)	784.5 (28.7)
9	Himachal Prades	2180.3 (36.3)	1939.1 (35.6)	1634.0 (30.7)	1488.5 (31.6)	1119.5 (26.9)	875.9 (25.4)	734.3 (27.9)	650.4 (27.7)	544.4 (27.1)	468.5 (27.7)	405.8 (28.0)	350.1 (15.1)
10	Jammu and Kas	3456.1 (40.6)	3380.2 (42.0)	2576.4 (32.9)	2463.9 (34.7)	1943.6 (33.2)	1629.9 (33.3)	1273.3 (31.7)	1054.2 (29.5)	1031.0 (30.9)	689.5 (26.6)	736.7 (31.7)	647.2 (28.3)
11	Jharkhand	2768 (29.4)	2385.4 (30.1)										
12	Karnataka	7904.0 (30.8)	6651.4 (30.3)	5689.5 (28.9)	5393.2 (30.3)	4167.1 (28.0)	3623.9 (28.8)	3146.6 (26.3)	2702.0 (26.0)	2333.9 (26.3)	1938.8 (24.0)	1745.7 (24.6)	1457.4 (23.5)
13	Kerala	5667.4 (36.9)	5476.2 (40.2)	5513.5 (41.9)	5044.3 (39.1)	3601.0 (33.9)	3146.3 (32.0)	2661.8 (33.5)	2368.0 (34.2)	2004.1 (33.6)	1662.9 (32.4)	1349.1 (30.9)	1229.1 (30.5)
14	Madhya Pradesh	5789.0 (31.9)	5687.3 (28.8)	5349.2 (31.6)	5265.3 (29.3)	4796.5 (30.0)	3889.3 (27.3)	3375.5 (25.8)	2859.7 (27.0)	2510.2 (26.9)	2133.3 (24.0)	1787.1 (23.3)	1530.1 (23.0)
15	Maharashtra	21129.4 (46.5)	17496.2 (39.9)	13374.5 (31.7)	15177.0 (39.7)	10629.0 (35.1)	7854.8 (28.4)	6703.6 (26.8)	5561.0 (26.0)	4962.4 (24.8)	4129.7 (25.8)	3700.5 (26.4)	3205.4 (26.5)
16	Manipur	597.3 (29.7)	600.6 (27.5)	518.0 (37.5)	566.6 (31.8)	296.2 (26.5)	276.9 (24.4)	247.3 (24.4)	216.1 (26.7)	192.9 (28.6)	159.8 (25.1)	139.1 (16.9)	133.1 (24.3)
17	Meghalaya	562.1 (30.6)	530.6 (30.4)	413.1 (29.0)	350.2 (29.3)	289.6 (28.7)	243.0 (28.6)	211.5 (26.9)	196.1 (25.2)	167.5 (28.5)	157.4 (23.1)	130.1 (24.0)	112.0 (23.4)
18	Mizoram	397.9 (32.5)	403.0 (28.7)	342.8 (26.6)	302.4 (26.1)	238.8 (26.7)	223.5 (25.7)	189.8 (23.4)	171.1 (23.9)	132.8 (22.4)	114.8 (22.0)	103.8 (21.2)	81.6 (19.5)
19	Nagaland	838.3 (42.7)	731.7 (36.2)	714.0 (38.9)	554.6 (37.1)	479.8 (32.2)	437.0 (35.5)	384.3 (35.1)	356.8 (34.3)	317.6 (35.1)	291.0 (31.2)	203.9 (23.8)	182.7 (28.2)

Appendix Table 18: Statewise Non-Developmental Expenditure

(Rs. crore)

		1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
States	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(24)
1 Andhra Pradesh	1540.9 (23.5)	1322.0 (23.0)	1096.9 (21.0)	878.1 (20.4)	787.3 (19.3)	707.3 (20.8)	593.5 (19.0)	481.1 (18.8)	401.4 (20.4)	349.3 (19.0)	291 (18.1)	
2 Arunachal Prade	83.5 (19.4)	84.1 (20.8)	62.5 (19.1)	109.6 (32.5)	55.5 (24.5)	- ..						
3 Assam	601.2 (22.2)	545.4 (23.8)	459.4 (24.4)	408.7 (23.1)	359.7 (22.0)	301.4 (24.6)	259.1 (22.8)	195.8 (20.7)	159.6 (23.2)	127 (20.6)	106.5 (14.0)	
4 Bihar	1772.0 (28.5)	1486.5 (28.3)	1075.5 (24.1)	955.5 (24.4)	728.7 (21.7)	611.2 (20.5)	526.0 (21.6)	428.4 (19.3)	378.4 (18.3)	322.7 (16.7)	300.7 (16.8)	
5 Chattisgarh												
6 Goa	69.8 (17.5)	62.6 (19.0)	46.7 (15.8)	64.8 (27.0)	44.2 (17.4)	- ..						
7 Gujarat	1211.7 (22.1)	1079.1 (22.5)	924.0 (21.0)	726.6 (17.8)	600.6 (18.3)	509.4 (19.3)	422.5 (17.2)	348.1 (15.8)	314.5 (16.0)	279.7 (17.5)	270.7 (18.8)	
8 Haryana	643.6 (26.9)	557.4 (26.3)	425.1 (22.7)	366.6 (22.0)	301.3 (19.8)	245.7 (19.1)	205.8 (18.3)	157.5 (16.4)	145.7 (16.5)	125.3 (17.7)	101.2 (16.7)	
9 Himachal Prades	286.2 (25.6)	240.3 (24.4)	216.8 (22.3)	167.8 (20.8)	127.8 (19.8)	114.5 (19.3)	101.5 (21.4)	79.8 (21.6)	73.3 (21.6)	53.9 (17.3)	45.8 (13.6)	
10 Jammu and Kas	482.3 (23.9)	416.5 (25.8)	369.2 (26.3)	272.2 (21.8)	232.9 (23.3)	213.1 (23.6)	165.7 (21.7)	143.5 (23.1)	113.1 (22.4)	84.1 (15.0)	80.6 (18.9)	
11 Jharkhand												
12 Karnataka	1191.6 (23.9)	1064.3 (24.0)	882.9 (23.3)	747.0 (21.5)	604.3 (19.8)	665.1 (22.9)	621.5 (23.8)	428.2 (21.4)	363.1 (20.8)	292 (20.7)	273.3 (21.0)	
13 Kerala	999.0 (29.5)	815.5 (28.5)	703.8 (28.4)	633.1 (28.2)	563.5 (25.8)	412.7 (21.1)	349.3 (21.6)	300.3 (21.9)	231.1 (22.5)	206.6 (18.6)	167 (19.5)	
14 Madhya Pradesh	1313.7 (22.1)	1124.3 (23.3)	1018.9 (21.9)	836.7 (21.2)	718.2 (21.1)	534.6 (17.2)	338.3 (13.2)	404.7 (16.9)	336.5 (17.0)	295.5 (17.3)	244.4 (15.4)	
15 Maharashtra	2667.3 (24.6)	2325.6 (23.7)	1986.2 (24.6)	1644.9 (23.9)	1433.8 (22.2)	1497.3 (26.0)	1380.1 (27.4)	1069.5 (25.2)	936.1 (25.9)	818.2 (26.1)	649.2 (24.8)	
16 Manipur	103.5 (22.8)	92.9 (22.3)	89.6 (23.6)	73.9 (23.8)	64.4 (21.8)	51.9 (20.9)	46.9 (20.8)	36.5 (23.1)	32.8 (21.6)	30.9 (22.7)	20.4 (12.8)	
17 Meghalaya	94.8 (23.8)	84.3 (23.8)	76.1 (24.1)	62.8 (22.9)	54.6 (22.9)	41.9 (23.0)	34.6 (20.6)	31.9 (23.3)	31 (25.4)	24.1 (23.4)	18 (17.7)	
18 Mizoram	89.8 (17.3)	56.2 (18.2)	56.7 (18.2)	62.7 (21.5)	16.0 (32.0)	36.5 (20.6)						
19 Nagaland	158.1 (28.6)	147.5 (28.7)	118.7 (26.5)	119.5 (27.4)	102.2 (29.7)	77.5 (28.5)	60.7 (30.1)	68.6 (30.3)	50.6 (30.0)	35.7 (26.2)	34.2 (20.8)	

Appendix Table 18: Statewise Non-Developmental Expenditure

(Rs. crore)

	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
States	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
20 Orissa	5614.5 (39.6)	5436.9 (43.2)	4092.9 (37.0)	3096.1 (30.6)	2876.7 (33.3)	2327.8 (34.0)	1995.0 (31.6)	1666.8 (30.0)	1475.9 (29.6)	1221.1 (27.4)	1042.4 (26.6)	919.5 (25.3)
21 Punjab	9102.7 (47.5)	7878.1 (46.9)	6595.9 (46.7)	5627.2 (47.0)	4456.4 (40.7)	3739.9 (39.5)	2962.9 (39.3)	3057.6 (43.7)	3840.3 (51.2)	1905.9 (36.5)	1475.2 (35.1)	997.1 (19.9)
22 Rajasthan	8307.6 (37.1)	7430.5 (38.1)	6608.6 (37.8)	5923.1 (36.4)	4646.0 (32.5)	3615.7 (28.5)	3140.0 (28.6)	3558.3 (32.6)	2551.8 (30.3)	2043.1 (27.5)	1703.6 (26.8)	1466.9 (25.3)
23 Sikkim	1251.8 (62.7)	403.7 (35.8)	410.5 (43.3)	1147.7 (70.9)	1132.4 (69.8)	993.4 (71.3)	881.3 (71.0)	671.0 (67.6)	372.4 (61.9)	56.8 (21.6)	48.6 (19.4)	41.5 (18.1)
24 Tamil Nadu	10173.9 (33.0)	9340.8 (35.9)	8555.6 (35.0)	7961.5 (35.2)	6051.3 (30.4)	4785.4 (27.6)	4172.7 (27.1)	3489.8 (27.8)	2919.9 (25.5)	2513.0 (25.0)	2046.1 (21.0)	1750.9 (17.8)
25 Tripura	936.1 (34.3)	838.2 (31.4)	656.6 (30.8)	548.7 (30.9)	414.2 (27.1)	354.2 (26.2)	313.4 (26.6)	269.7 (27.3)	223.3 (25.4)	228.2 (29.1)	175.6 (26.7)	159.0 (23.5)
26 Uttaranchal	1522.1 (28.5)	1606.9 (33.6)	215.3 (19.4)									
27 Uttar Pradesh	19326.5 (43.9)	17074.5 (39.9)	15268.9 (41.6)	13512.8 (39.0)	11608.3 (36.9)	9920.0 (37.3)	8428.1 (36.6)	8281.8 (39.8)	7027.0 (33.4)	5550.9 (34.1)	5041.1 (31.2)	4133.6 (30.7)
28 West Bengal	12385.3 (39.9)	11631.0 (38.5)	9759.9 (36.5)	8138.1 (35.9)	5934.0 (34.6)	4713.5 (34.8)	3953.6 (30.3)	3280.1 (31.2)	2728.7 (29.4)	2417.5 (30.3)	2021.8 (30.4)	1798.0 (28.6)
29 NCT Delhi	1827.7 (20.7)	2614.1 (27.9)	2064.7 (28.0)	1754.0 (29.7)	1300.3 (26.3)	1115.3 (26.5)	742.4 (21.1)	835.5 (28.3)	592.4 (24.6)	160.6 (20.1)	-	-
All States	##### (37.2)	##### (35.8)	##### (34.2)	##### (35.1)	86474.4 (32.5)	71766.9 (31.5)	62095.4 (30.6)	55379.9 (31.2)	49556.0 (30.7)	38019.6 (28.2)	32103.8 (26.9)	27142.8 (25.0)

Appendix Table 18: Statewise Non-Developmental Expenditure

(Rs. crore)

States	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
20 Orissa	707.1 (23.2)	657.8 (26.7)	585.4 (25.8)	464.7 (23.4)	402.7 (23.3)	310.9 (21.8)	276.2 (21.7)	250.1 (24.8)	204.5 (16.9)	175.4 (21.2)	143.7 (16.4)
21 Punjab	867.4 (25.8)	702.3 (24.1)	555.9 (20.8)	444.4 (17.0)	429.9 (23.6)	381.4 (19.7)	324.4 (18.8)	242.1 (16.7)	217.5 (19.4)	189.3 (18.9)	156.3 (19.1)
22 Rajasthan	1166.2 (24.7)	996.2 (27.9)	807.3 (23.7)	657.6 (19.5)	542.3 (21.1)	481.3 (22.3)	440.6 (24.1)	349.7 (22.2)	298.9 (20.8)	259.9 (19.1)	215.7 (19.3)
23 Sikkim	32.1 (18.1)	26.3 (15.8)	23.5 (14.6)	18.9 (14.1)	14.5 (12.1)	16.2 (13.4)	7.5 (9.2)	7.6 (11.7)	6.7 (14.3)	5.7 (12.7)	6 (14.0)
24 Tamil Nadu	1495.7 (22.6)	1227.6 (21.7)	988.3 (21.4)	825.6 (19.7)	756.4 (21.0)	651.2 (19.7)	556.7 (18.9)	490 (17.8)	408.5 (17.8)	370.2 (18.5)	326.5 (19.4)
25 Tripura	137.9 (22.6)	120.0 (22.8)	100.0 (19.9)	75.4 (19.1)	57.4 (18.6)	46.8 (16.4)	35.7 (17.0)	42.8 (23.9)	33.2 (22.4)	23.5 (18.6)	21.7 (15.2)
26 Uttaranchal											
27 Uttar Pradesh	3326.7 (27.0)	2778.8 (29.0)	2141.2 (27.2)	1784.0 (26.5)	1440.7 (22.2)	1055.0 (20.4)	1021.3 (20.3)	841.5 (21.0)	698.7 (19.9)	572.2 (18.8)	510.6 (19.1)
28 West Bengal	1558.2 (25.9)	1239.6 (25.4)	1075.7 (24.9)	920.5 (23.2)	780.6 (22.2)	654.7 (21.9)	572.0 (20.9)	484.2 (21.8)	446 (21.2)	355.5 (19.1)	306.3 (19.7)
29 NCT Delhi	-	-	-	-	-	-	-	-	-	-	-
All States	22600.3 (24.8)	19253.1 (25.1)	15886.3 (23.7)	13321.6 (22.3)	11219.5 (21.5)	9617.6 (21.4)	8339.9 (21.0)	6881.9 (20.4)	5881.2 (20.2)	4996.7 (19.5)	4289.8 (18.9)

\* Comprise expenditure on revenue and capital accounts and loans and advances extended by states for non-developmental expenditure purpose: (..) not available  
[Blank or '-' means either zero or not available or not relevant]

Note: Figures in brackets represent percentages of total expenditures of respective state governments.

Appendix Table 19: State-wise Plan Expenditure

(Rs. crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Andhra Pradesh	11304.2	9595	7610.5	6360.7	6747.2	4829.5	2799.3	4520.5	3927.1	3425.5	2773.7	1995.4
		(6.4)	(5.5)	(5.1)	(5.9)	(5.0)	(3.1)	(5.7)	(5.7)	(5.9)	(5.9)	(4.6)
2 Arunachal Pradesh	699.7	884.4	562.4	534.2	515.4	554.3	488.7	467.1	391.8	291.2	262.1	231.6
		(45.5)	(29.6)	(33.2)	(34.0)	(41.5)	(40.3)	(39.5)	(40.4)	(33.2)	(35.9)	(37.4)
3 Assam	3214.1	3090	1893.0	1757.7	1425.3	1386.3	1154.1	1295.5	1205.8	1095.9	912.6	1020.6
		(9.5)	(6.2)	(6.0)	(5.6)	(6.1)	(5.5)	(6.7)	(6.9)	(7.2)	(6.8)	(8.4)
4 Bihar	3083.8	2316	3168.5	4402.8	2144.2	1510.6	1683.6	1481.1	1623.7	2017.4	1823.4	2080.7
				(6.3)	(3.3)	(2.5)	(3.1)	(3.3)	(3.7)	(5.2)	(5.4)	(6.7)
5 Chattisgarh	2386.1	1947	517.3									
		(6.4)	(2.0)									
6 Goa	621.1	500.3	335.0	254.3	232.7	210.5	214.8	212.1	169.1	159.8	153.4	169.9
		(7.0)	(4.8)	(3.8)	(3.8)	(4.3)	(5.4)	(6.4)	(6.0)	(6.7)	(7.7)	(10.3)
7 Gujarat	6652.1	5553	6584.3	5799.2	4945.1	3562.6	2824.8	2476.9	2134.9	1550.1	2635.7	2208.8
			(5.9)	(5.4)	(4.7)	(3.9)	(3.3)	(3.4)	(3.4)	(3.2)	(6.0)	(6.6)
8 Haryana	2562.3	2222	2082.2	1943.3	1770.3	1504.1	1522.7	1305.7	1108.8	949.4	879.5	783.2
		(3.7)	(3.8)	(4.0)	(4.1)	(3.9)	(4.3)	(4.4)	(4.2)	(4.3)	(4.7)	(4.4)
9 Himachal Pradesh	1961.6	1753	1874.1	1684.8	1660.0	1513.5	1059.6	931.6	749.2	673.0	558.5	513.5
			(14.5)	(14.1)	(15.5)	(17.1)	(13.7)	(13.9)	(12.9)	(14.1)	(12.9)	(13.7)
10 Jammu and Kashmi	2657	2216	1549.5	1585.0	1192.3	1790.5	1359.6	1211.9	968.0	779.8	711.5	781.1
			(10.5)	(11.4)	(9.5)	(17.4)	(14.9)	(15.0)	(13.9)	(12.3)	(13.6)	(16.6)
11 Jharkhand	4052.6	3193										
12 Karnataka	6803.6	5968	5670.4	4815.2	4239.5	3395.5	3601.3	3460.0	2977.8	2971.9	2289.8	1985.7
			(5.4)	(5.0)	(4.8)	(4.7)	(5.5)	(6.2)	(6.2)	(7.2)	(6.5)	(6.1)
13 Kerala	3894.2	2533	2702.5	2910.0	3067.8	2945.6	2089.1	1665.0	1416.0	1173.6	900.3	820.6
		(3.3)	(3.9)	(4.7)	(5.5)	(6.0)	(4.7)	(4.3)	(4.4)	(4.5)	(3.9)	(4.0)
14 Madhya Pradesh	6478.6	6113	4064.5	3995.2	3746.4	4370.9	3733.6	3253.6	2974.8	2682.3	2501.5	2290.0
				(3.9)	(4.0)	(5.3)	(5.0)	(5.0)	(5.1)	(5.1)	(5.9)	(6.0)
15 Maharashtra	4743.2	5573	6934.0	5787.6	6301.4	7346.3	7128.4	6398.6	6658.9	3925.4	3711.6	3031.0
		(2.1)	(2.9)	(2.4)	(2.9)	(3.8)	(4.0)	(4.1)	(5.1)	(3.5)	(4.0)	(4.0)
16 Manipur	426.9	663.2	336.2	702.2	396.2	432.5	458.1	349.5	263.3	209.1	209.2	239.4
		(18.5)	(10.2)	(22.0)	(15.2)	(19.5)	(23.9)	(21.5)	(18.7)	(16.0)	(19.1)	(24.3)
17 Meghalaya	741.5	688.7	550.3	388.5	347.2	312.6	298.4	296.9	208.8	233.6	225.1	209.3
		(17.3)	(14.8)	(11.8)	(11.8)	(12.5)	(13.6)	(14.9)	(12.5)	(15.5)	(17.1)	(17.7)
18 Mizoram	448.6	577.9	466.3	530.8	333.5	355.2	316.7	260.5	255.7	225.7	220.1	191.6
			(26.4)	(37.7)	(26.8)	(31.6)	(29.5)	(27.8)	(34.6)	(31.7)	(36.2)	(36.1)
19 Nagaland	663.3	712.4	638.0	510.4	503.3	415.9	412.1	318.6	304.5	254.2	272.4	242.8
				(20.0)	(21.1)	(17.9)	(20.4)	(17.6)	(19.1)	(18.5)	(25.3)	(26.4)

Appendix Table 19: State-wise Plan Expenditure

(Rs. crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts (14)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)
1 Andhra Pradesh	1690.4 (4.8)	1520.9 (5.1)	1341.0 (5.1)	1123.0 (5.4)	1205.0 (6.9)	1041.0 (6.4)	1009.4 (7.0)	854.1 (6.4)	593.3 (5.2)	531.0 (5.0)	514.5 (5.9)
2 Arunachal Pradesh	194.3 (38.9)	178.9 (44.1)	127.0 (33.3)	112.0 (34.5)	88.0 (29.3)						
3 Assam	719.3 (6.6)	794.9 (8.5)	420.0 (5.4)	572.0 (7.9)	499.0 (7.9)	363.5 (6.2)	435.6 (8.3)	334.5 (7.5)	253.3 (6.7)	245.2 (7.4)	217.8 (8.4)
4 Bihar	1978.1 (7.1)	1588.8* (6.7)	1269 (5.7)	1195 (6.4)	1281 (7.5)	1000.1 (6.6)	737.1 (5.4)	642.4 (5.6)	536.7 (5.3)	486.1 (5.4)	476.3 (6.1)
5 Chattisgarh											
6 Goa	142.6 (10.6)	134.8 (11.2)	99.0 (9.5)	89.0 (9.7)	73.0 (8.9)						
7 Gujarat	1768.4 (5.8)	1411.4 (5.2)	1077.0 (4.4)	1102.0 (6.2)	965.0 (5.5)	707.2 (4.6)	856.0 (5.9)	794.0 (5.7)	677.8 (6.3)	562.4 (5.6)	520.8 (6.4)
8 Haryana	693.6 (4.7)	658.5 (5.5)	561.0 (5.2)	464.0 (5.6)	481.0 (6.5)	486.8 (6.9)	399.0 (6.9)	331.5 (6.3)	327.2 (6.8)	257.0 (6.1)	241.3 (6.6)
9 Himachal Pradesh	535.2 (16.8)	381.4 (13.8)	288.0 (11.8)	277.0 (14.2)	239.0 (13.9)	257.9 (16.6)	223.4 (17.3)	167.8 (13.2)	160.9 (14.4)	138.3 (13.2)	124.2 (13.8)
10 Jammu and Kashmi	764.3 (18.4)	702.5 (18.6)	446 (12.7)	405.0 (14.0)	338.0 (11.2)	357.8 (13.8)	279.0 (12.0)	227.5 (11.1)	190.2 (10.6)	175.5 (11.2)	158.5 (11.6)
11 Jharkhand											
12 Karnataka	1640.3 (6.6)	1235.4 (5.7)	844 (4.4)	702.0 (4.3)	696.0 (4.9)	846.7 (6.8)	794.4 (6.8)	663.1 (6.4)	566.6 (6.6)	444.1 (5.8)	387.3 (5.8)
13 Kerala	759.6 (4.6)	677.8 (4.7)	470 (3.8)	390.0 (3.5)	427.0 (4.3)	459.9 (5.2)	441.6 (5.4)	433.8 (5.9)	269.3 (4.3)	293.6 (5.4)	271.0 (5.4)
14 Madhya Pradesh	2120.8 (6.0)	1711.3 (6.0)	1505 (5.9)	1413.0 (6.6)	1169.0 (6.9)	1131.4 (7.0)	1063.8 (7.7)	941.1 (7.0)	778.3 (6.8)	703.7 (7.0)	701.9 (7.7)
15 Maharashtra	2932.0 (4.4)	2741.5 (4.8)	2433 (5.2)	2191.0 (5.6)	1964.0 (5.9)	1390.3 (4.5)	1574.8 (6.0)	1393.7 (5.8)	1141.3 (5.4)	914.7 (4.7)	738.0 (4.3)
16 Manipur	192.0 (23.4)	162.1 (22.5)	116.0 (17.1)	105.0 (17.4)	84.0 (17.5)	88.0 (21.1)	80.9 (21.2)	64.1 (19.0)	54.9 (19.3)	51.6 (19.5)	48.2 (22.1)
17 Meghalaya	159.3 (15.7)	150.0 (17.2)	126.0 (18.7)	110.0 (18.0)	89.0 (17.4)	73.0 (16.3)	63.1 (16.1)	59.7 (17.5)	50.4 (17.2)	43.1 (16.4)	40.0 (17.5)
18 Mizoram	149.2 (38.3)	126.6 (35.6)	84.0 (25.6)	73.0 (22.4)	62.0 (25.4)	58.5 (28.3)					
19 Nagaland	210.1 (27.4)	180.3 (28.2)	113.0 (20.2)	95.0 (20.5)	74.0 (20.5)	86.5 (27.1)	70.3 (24.7)	69.1 (28.2)	55.7 (26.4)	46.7 (27.1)	42.2 (30.3)



Appendix Table 19: State-wise Plan Expenditure

(Rs. crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
20 Orissa	3744.0	2916	2910.6	2671.3	2784.3	2693.8	2303.0	1676.7	1523.9	1521.9	1363.0	1411.6
		(6.7)	(7.5)	(6.9)	(7.8)	(8.4)	(8.7)	(6.2)	(6.9)	(8.2)	(8.6)	(9.6)
21 Punjab	2830.2	2441	1705.0	1437.1	1550.5	1485.0	1196.1	1414.3	1449.4	1273.2	1173.5	1252.0
		(2.5)	(2.3)	(2.8)	(3.0)	(2.7)	(3.7)	(4.2)	(4.2)	(4.2)	(4.6)	(5.6)
22 Rajasthan	5503.4	4513	3501.7	3348.9	3495.7	3869.1	3296.7	3814.8	2762.7	2275.9	1948.2	2211.4
		(5.0)	(4.4)	(4.3)	(4.8)	(6.0)	(5.7)	(8.1)	(6.7)	(6.9)	(6.2)	(8.3)
23 Sikkim	505.7	472.9	306.9	228.9	251.5	233.9	219.9	211.1	132.7	119.9	120.3	121.1
		(48.4)	(33.7)	(27.3)	(32.2)	(35.9)	(39.8)	(43.9)	(32.9)	(31.8)	(43.3)	(44.9)
24 Tamil Nadu	7406.4	4966	4971.8	4109.8	3877.2	3287.0	3440.3	2725.7	2462.7	2372.9	2000.8	1743.5
		(3.3)	(3.5)	(3.2)	(3.3)	(3.2)	(3.9)	(3.5)	(3.6)	(4.1)	(4.2)	(4.3)
25 Tripura	1018.6	936.9	699.2	601.2	521.1	514.5	527.5	422.1	370.7	285.6	252.1	268.6
		(14.2)	(13.2)	(13.7)	(15.6)	(19.1)	(18.4)	(19.7)	(16.1)	(16.3)	(18.3)	
26 Uttarakhand	2166.8	1695	372.1									
27 Uttar Pradesh	9129.4	10342	7122.7	7130.4	6710.1	5774.0	6035.3	4260.7	4805.1	3886.9	4382.6	3974.3
		(3.9)	(4.2)	(4.3)	(4.2)	(4.7)	(4.0)	(5.1)	(4.8)	(5.6)	(5.6)	(5.6)
28 West Bengal	7005.0	6528	6397.8	4563.0	3963.3	2980.8	3004.8	2691.2	2472.4	1844.2	1110.6	1306.8
		(4.2)	(4.6)	(3.6)	(3.4)	(3.0)	(3.7)	(3.6)	(4.0)	(3.5)	(2.4)	(3.0)
29 NCT Delhi	4995.7	4265	3089.0	2268.3	2149.3	1985.4	1877.1	1328.5	1196.0	531.6	-	-
		(5.4)	(4.3)	(4.6)	(4.8)	(5.6)	(4.7)	(4.7)	(4.7)	(2.6)		
All States	107699	95174	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
	(4.4)	(4.2)	(3.7)	(3.6)	(3.7)	(3.9)	(3.9)	(4.1)	(4.4)	(4.3)	(4.5)	(4.8)

Appendix Table 19: State-wise Plan Expenditure

(Rs. crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
20 Orissa	1343.5 (11.8)	960.7 (8.3)	752.0 (7.5)	701.0 (8.8)	574.0 (7.4)	567.2 (8.0)	532.6 (8.9)	431.6 (7.2)	364.5 (7.8)	316.0 (7.3)	331.0 (8.5)
21 Punjab	1107.6 (6.0)	882.6 (5.3)	713.0 (5.2)	790.0 (6.6)	679.0 (6.7)	556.7 (6.0)	252.0 (3.1)	433.6 (6.1)	372.1 (5.8)	336.2 (5.8)	244.3 (5.0)
22 Rajasthan	1330.0 (5.6)	1045.3 (5.7)	702.0 (4.2)	645.0 (5.1)	528.0 (4.6)	640.6 (6.3)	532.3 (5.8)	518.0 (5.7)	469.5 (6.5)	480.1 (7.6)	394.9 (7.4)
23 Sikkim	94.4 (38.7)	86.6 (40.7)	66.0 (34.3)	58.0 (33.3)	53.0 (35.1)	60.0 (47.2)	44.8 (42.2)	28.7 (34.4)	23.9 (32.8)	24.5 (39.9)	21.6 (39.8)
24 Tamil Nadu	1448.3 (4.2)	1347.2 (4.5)	1279.0 (5.0)	1277.0 (5.6)	1151.0 (5.9)	865.2 (5.0)	819.6 (5.4)	777.9 (6.0)	637.6 (5.7)	549.7 (5.1)	342.1 (3.8)
25 Tripura	263.5 (20.3)	220.9 (18.8)	167.0 (15.6)	138.0 (16.4)	115.0 (15.8)	122.2 (18.5)	98.2 (16.5)	82.3 (15.4)	68.1 (14.0)	61.4 (14.4)	47.9 (13.3)
26 Uttaranchal											
27 Uttar Pradesh	3798.0 (6.2)	2892.6 (5.6)	2523.0 (5.6)	2215.0 (5.9)	2005.0 (5.9)	2072.7 (6.8)	2128.9 (8.0)	1594.7 (6.6)	1393.4 (6.4)	1204.9 (6.5)	1062.2 (6.2)
28 West Bengal	1498.1 (4.0)	1465.9 (4.4)	985.0 (3.4)	783.0 (2.9)	715.0 (3.2)	776.1 (3.8)	543.7 (2.9)	544.5 (3.3)	555 (3.9)	473.33 (3.8)	434.1 (3.9)
29 NCT Delhi	-	-									
All States	27533 (4.8)	21670 (4.5)	18506 (4.4)	17025 (4.8)	15554 (5.0)	14009 (5.0)	12981 (5.3)	11388 (5.2)	9540 (5.1)	8339 (4.9)	7359.9 (5.1)

\* Based on revised estimates

['-' means either zero or not available or not relevant]

Notes: (1) Figures in brackets for each state are percentages to State Gross Domestic Product (SGD

(2) Figures of SGDP are in new (1993-94) series. Blanks indicate non-availability of SGDP figi

**Appendix Table 20: State-wise Non-Plan Expenditure**

(Rs. crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	(BE)	(RE)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Andhra Pradesh	24115.8	21712	20508.9	16406.0	15210.2	12915.5	13465.5	9780.2	8531.9	7115.7	6209.8	5790.4
		(14.5)	(14.7)	(13.1)	(13.2)	(13.5)	(14.9)	(12.2)	(12.4)	(12.3)	(13.2)	(13.4)
2 Arunachal Pradesh	669.1	638.1	644.0	563.9	488.3	417.5	401.7	336.2	298.7	283.6	241.1	220.8
		(32.8)	(33.9)	(35.0)	(32.2)	(31.2)	(33.1)	(28.4)	(30.8)	(32.3)	(33.1)	(35.7)
3 Assam	7279.9	7289.9	5738.0	5328.5	3779.0	3635.8	3112.7	3094.9	2792.0	2524.2	2223.7	1760.2
		(22.5)	(18.7)	(18.2)	(14.8)	(15.9)	(14.8)	(15.9)	(15.9)	(16.7)	(16.6)	(14.4)
4 Bihar	13310.8	12553.0	13777.5	15145.4	10026.9	8705.2	7723.2	7935.9	6930.8	6415.8	5920.1	4723.9
				(21.7)	(15.3)	(14.2)	(14.4)	(17.9)	(15.7)	(16.4)	(17.6)	(15.1)
5 Chattisgarh	4670.4	4062.6	1399.8									
		(13.4)	(5.4)									
6 Goa	2212.5	2059.3	1627.0	1360.0	1225.1	1059.1	731.5	730.7	432.0	398.5	345.6	304.6
		(28.9)	(23.1)	(20.2)	(20.2)	(21.5)	(18.4)	(22.0)	(15.2)	(16.6)	(17.3)	(18.4)
7 Gujarat	22572.6	24633	20590.3	15666.3	14226.6	11312.4	9751.2	8333.6	7362.8	6857.7	5350.9	4739.7
			(18.4)	(14.7)	(13.7)	(12.4)	(11.4)	(11.6)	(11.6)	(13.9)	(12.2)	(14.2)
8 Haryana	9398.6	8760.5	7076.7	6415.4	6810.2	6301.4	6308.3	4825.7	5803.0	3159.6	2076.5	1948.6
		(14.7)	(12.9)	(13.1)	(15.6)	(16.3)	(17.7)	(16.2)	(22.1)	(14.3)	(11.1)	(11.1)
9 Himachal Pradesh	4052.0	3690.4	3440.9	3029.1	2507.2	1939.7	1572.9	1418.4	1259.3	1017.8	888.2	1811.4
			(26.6)	(25.3)	(23.4)	(21.9)	(20.3)	(21.2)	(21.6)	(21.3)	(20.5)	(48.3)
10 Jammu and Kashmir	5849.3	5833.7	6279.6	5522.6	4656.6	3102.9	2661.5	2360.7	2371.3	1813.5	1609.0	1504.6
			(42.6)	(39.6)	(37.0)	(30.2)	(29.2)	(29.2)	(34.0)	(28.6)	(30.8)	(31.9)
11 Jharkhand	5348.7	4740.4										
12 Karnataka	18895.2	15999	13993.3	13003.1	10646.1	9205.0	8379.2	6946.1	5881.5	5117.3	4810.2	4224.6
			(13.3)	(13.5)	(12.1)	(12.8)	(12.9)	(12.4)	(12.3)	(12.5)	(13.6)	(13.1)
13 Kerala	11465.7	11087	10446.1	9990.4	7543.2	6872.0	5853.4	5256.9	4542.7	3964.6	3462.4	3209.1
		(14.6)	(15.1)	(16.0)	(13.4)	(13.9)	(13.2)	(13.6)	(14.3)	(15.1)	(14.9)	(15.7)
14 Madhya Pradesh	11661.8	13606	12859.6	13962.3	12221.9	9853.7	9359.2	7328.0	6339.7	6195.3	5161.2	4362.9
				(13.5)	(13.1)	(12.1)	(12.6)	(11.3)	(10.9)	(11.9)	(12.1)	(11.5)
15 Maharashtra	40734.8	38289.0	35274.2	32456.0	24015.8	20328.8	17876.5	14977.9	13367.4	12057.7	10302.0	9079.6
		(14.1)	(14.8)	(13.3)	(11.2)	(10.5)	(10.0)	(9.5)	(10.3)	(10.6)	(11.0)	(12.0)
16 Manipur	1583.1	1523.1	1044.9	1205.1	719.7	700.5	555.7	461.2	411.7	428.2	614.7	308.5
		(42.4)	(31.6)	(37.8)	(27.5)	(31.6)	(29.0)	(28.3)	(29.3)	(32.7)	(56.2)	(31.3)
17 Meghalaya	1097.6	1057	873.6	806.9	660.3	538.1	487.1	481.7	378.3	447.8	317.9	269.5
		(26.6)	(23.4)	(24.5)	(22.5)	(21.5)	(22.2)	(24.1)	(22.7)	(29.6)	(24.1)	(22.7)
18 Mizoram	775.3	824.6	821.6	629.7	559.8	514.7	492.9	454.6	336.7	295.8	269.6	226.7
			(46.4)	(44.7)	(44.9)	(45.8)	(46.0)	(48.5)	(45.6)	(41.6)	(44.3)	(42.7)
19 Nagaland	1298.6	1306.2	1197.5	984.5	987.3	814.4	683.7	721.4	601.5	677.3	584.4	405.2
				(38.7)	(41.4)	(35.0)	(33.8)	(39.8)	(37.7)	(49.3)	(54.4)	(44.0)

**Appendix Table 20: State-wise Non-Plan Expenditure**

(Rs. crore)

States (1)	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts (14)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)
1 Andhra Pradesh	4880.1 (13.8)	4247.1 (14.1)	3681.8 (14.0)	2943.1 (14.1)	2673.4 (15.3)	2372.4 (14.6)	2109.5 (14.6)	1733.4 (13.0)	1339.9 (11.6)	1299.9 (12.2)	1095.1 (12.6)
2 Arunachal Pradesh	235.6 (47.1)	212.8 (52.5)	170.1 (44.7)	221.8 (68.3)	144.1 (48.0)						
3 Assam	1984.5 (18.2)	1471.5 (15.7)	1280.9 (16.4)	1154.6 (16.0)	1046.6 (16.5)	843.4 (14.4)	728.8 (13.9)	607.7 (13.6)	438.1 (11.6)	372.3 (11.2)	540.4 (20.9)
4 Bihar	4238.3 (15.2)	3630.6 (15.2)	2784.5 (12.4)	2255.8 (12.1)	1991.9 (11.6)	1966.2 (13.0)	1671.0 (12.2)	1501.3 (13.0)	1403.0 (13.8)	1384.5 (15.3)	1314.3 (16.9)
5 Chattisgarh											
6 Goa	255.9 (19.1)	191.9 (15.9)	172.8 (16.5)	145.1 (15.9)	175.5 (21.3)						
7 Gujarat	3706.9 (12.1)	3432.9 (12.7)	3066.3 (12.6)	2580.9 (14.5)	2240.9 (12.7)	1918.1 (12.6)	1607.3 (11.1)	1384.2 (10.0)	1271.4 (11.8)	1002.2 (9.9)	921.4 (11.4)
8 Haryana	1701.1 (11.6)	1462.0 (12.2)	1278.3 (11.8)	1160.2 (13.9)	956.8 (12.9)	827.9 (11.7)	721.1 (12.4)	628.8 (11.9)	589.7 (12.2)	439.3 (10.4)	366.1 (10.0)
9 Himachal Pradesh	681.9 (21.4)	610.1 (22.1)	599.2 (24.5)	468.9 (24.1)	370.0 (21.5)	330.3 (21.3)	255.1 (19.8)	217.0 (17.0)	192.1 (17.2)	158.5 (15.1)	213.8 (23.8)
10 Jammu and Kashmir	1256.7 (30.3)	908.8 (24.0)	799.7 (22.7)	861.5 (29.7)	579.9 (19.3)	531.6 (20.5)	468.4 (20.2)	392.4 (19.2)	313.7 (17.5)	372.8 (23.9)	269.0 (19.8)
11 Jharkhand											
12 Karnataka	3341.1 (13.3)	3165.9 (14.6)	2657.9 (14.0)	2288.3 (14.1)	2008.0 (14.1)	2047.5 (16.5)	1821.0 (15.7)	1339.0 (13.0)	1172.6 (13.6)	964.6 (12.5)	914.6 (13.7)
13 Kerala	2625.1 (15.9)	2211.1 (15.5)	1948.7 (15.6)	1723.3 (15.4)	1627.3 (16.3)	1508.7 (17.2)	1130.2 (13.9)	888.1 (12.1)	727 (11.6)	792.0 (14.7)	584.5 (11.7)
14 Madhya Pradesh	3818.0 (10.7)	3111.7 (10.9)	2854.8 (11.3)	2306.2 (10.7)	2133.7 (12.6)	1785.0 (11.0)	1457.9 (10.5)	1382.8 (10.3)	1160.0 (10.1)	972.9 (9.7)	887.6 (9.8)
15 Maharashtra	7889.4 (11.9)	6995.6 (12.2)	5628.1 (12.1)	4778.9 (12.3)	4511.7 (13.7)	4341.2 (14.2)	3488.3 (13.2)	2850.3 (11.8)	2444.0 (11.7)	2173.2 (11.2)	1874.9 (10.9)
16 Manipur	262.0 (31.9)	260.4 (36.2)	237.8 (35.0)	184.3 (30.5)	192.2 (40.1)	158.8 (38.0)	141.7 (37.1)	94.1 (27.9)	81.6 (28.6)	76.9 (29.0)	110.7 (50.8)
17 Meghalaya	239.0 (23.5)	200.7 (23.1)	176.8 (26.3)	165.2 (27.1)	132.8 (26.0)	114.4 (25.5)	98.2 (25.0)	79.4 (23.3)	66.3 (22.6)	58.0 (22.1)	61.7 (27.0)
18 Mizoram	369.3 (94.9)	176.5 (49.6)	174.1 (53.0)	209.3 (64.1)	36.6 (15.0)	118.9 (57.6)					
19 Nagaland	342.0 (44.6)	334.5 (52.4)	294.5 (52.7)	280.6 (60.7)	231.1 (64.1)	185.8 (58.1)	131.2 (46.1)	145.8 (59.6)	109.9 (52.1)	85.4 (49.6)	122.3 (87.7)

**Appendix Table 20: State-wise Non-Plan Expenditure**

(Rs. crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	(BE)	(RE)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
20 Orissa	10421.1	9659.3	8136.8	7448.3	5858.0	4160.6	4007.3	3886.2	3458.5	2933.6	2551.8	2225.3
		(22.3)	(21.0)	(19.3)	(16.5)	(12.9)	(15.1)	(14.3)	(15.6)	(15.8)	(16.1)	(15.2)
21 Punjab	16348.1	14339	12405.6	10542.4	9412.1	7986.6	6351.2	5589.4	6055.8	3947.6	3034.0	3765.9
			(18.1)	(16.9)	(16.9)	(16.4)	(14.4)	(14.5)	(17.7)	(13.1)	(11.9)	(16.9)
22 Rajasthan	16916.5	15000	13992.5	12907.4	10818.5	8815.9	7667.5	7092.7	5658.6	5150.8	4399.2	3596.4
		(16.7)	(17.6)	(16.4)	(14.8)	(13.8)	(13.3)	(15.0)	(13.6)	(15.6)	(14.1)	(13.5)
23 Sikkim	1490.7	655.8	640.4	1390.6	1369.9	1160.3	1020.8	781.4	468.6	142.8	129.9	107.7
		(67.1)	(70.3)	(165.5)	(175.2)	(178.2)	(184.6)	(162.5)	(116.3)	(37.9)	(46.7)	(39.9)
24 Tamil Nadu	23424.9	21018	19465.3	18517.1	16002.5	14046.3	11962.0	9805.8	8969.6	7688.8	7747.6	8080.4
		(14.1)	(13.8)	(14.6)	(13.5)	(13.6)	(13.4)	(12.5)	(13.1)	(13.4)	(16.3)	(19.7)
25 Tripura	1714.1	1730.7	1435.8	1171.9	1009.7	835.7	651.3	567.5	509.5	499.1	404.7	409.0
			(29.1)	(25.8)	(26.5)	(25.3)	(23.6)	(24.7)	(27.1)	(28.1)	(26.1)	(27.9)
26 Uttaranchal	3173.2	3088.6	738.1									
27 Uttar Pradesh	34874.6	32450	29558.5	27484.9	24752.3	20851.5	16981.5	16526.4	14109.1	12388.4	11752.8	9501.6
			(16.3)	(16.2)	(16.0)	(15.2)	(13.2)	(15.6)	(15.0)	(15.4)	(15.1)	(13.3)
28 West Bengal	24025	23685	20343.0	18114.5	13189.9	10575.8	10027.1	7817.8	6810.2	6128.8	5535.8	4984.4
		(15.2)	(14.5)	(14.3)	(11.4)	(10.8)	(12.2)	(10.6)	(11.0)	(11.5)	(11.9)	(11.4)
29 NCT Delhi	3854.3	5105.2	4273.3	3643.4	2793.3	2225.4	1638.2	1623.0	1211.1	268.2	-	-
			(7.4)	(7.0)	(6.0)	(5.4)	(4.9)	(5.8)	(4.7)	(1.3)		
All States	323234.4	306397	#####	#####	#####	#####	#####	#####	#####	#####	97918.5	85943.1
	(13.2)	(13.3)	(12.8)	(12.6)	(11.6)	(11.1)	(10.9)	(10.9)	(11.3)	(11.4)	(11.5)	(11.9)

**Appendix Table 20: State-wise Non-Plan Expenditure**

(Rs. crore)

States (1)	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts (14)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)
20 Orissa	1702.4 (14.9)	1514.7 (13.1)	1306.8 (13.0)	1147.9 (14.4)	1019.9 (13.1)	843.3 (11.8)	748.4 (12.6)	565.3 (9.5)	826.7 (17.8)	498.0 (11.4)	545.6 (14.1)
21 Punjab	2259.7 (12.3)	2004.0 (12.1)	1705.9 (12.4)	1675.5 (14.0)	1076.9 (10.6)	1406.5 (15.2)	1474.0 (18.1)	1000.6 (14.0)	749.6 (11.7)	659.6 (11.4)	572.6 (11.7)
22 Rajasthan	3399.6 (14.2)	2520.0 (13.8)	2233.4 (13.3)	2019.9 (16.0)	1659.1 (14.4)	1475.8 (14.5)	1305.3 (14.2)	1067.2 (11.7)	949.0 (13.2)	880.2 (13.9)	724.7 (13.5)
23 Sikkim	83.5 (34.3)	80.3 (37.8)	81.7 (42.4)	65.1 (37.4)	48.9 (32.4)	43.9 (34.6)	31.5 (29.7)	38.4 (46.1)	22.8 (31.3)	20.3 (33.0)	21.5 (39.6)
24 Tamil Nadu	5158.6 (14.9)	4314.9 (14.3)	3458.6 (13.4)	2912.0 (12.7)	2608.5 (13.4)	2444.0 (14.1)	2130.4 (14.1)	1974.3 (15.3)	1654.1 (14.9)	1456.2 (13.5)	1344.2 (15.0)
25 Tripura	348.0 (26.8)	303.7 (25.8)	264.3 (24.6)	215.6 (25.7)	161.1 (22.1)	137.1 (20.8)	105.3 (17.7)	105.2 (19.6)	76.6 (15.8)	62.3 (14.6)	95.1 (26.4)
26 Uttaranchal											
27 Uttar Pradesh	8508.2 (13.9)	6744.1 (13.0)	5194.2 (11.5)	4380.2 (11.6)	3731.4 (11.0)	3258.4 (10.7)	3057.0 (11.5)	2521.5 (10.5)	2096.8 (9.7)	1736.9 (9.3)	1605.9 (9.4)
28 West Bengal	4522.2 (12.0)	3416.9 (10.3)	2882.9	2634.6	2638.7	2198.2	2194.4	1636.1	1517.13	1365.03	1118.25
29 NCT Delhi	-	-									
All States	63809.1 (11.2)	53522.6 (11.0)	44933.9 (10.7)	38778.9 (10.9)	33996.8 (10.9)	30857.3 (11.1)	26876.1 (10.9)	22152.7 (10.1)	19201.7 (10.2)	16830.6 (10.0)	15304.2 (10.6)

['-' means either zero or not available or not relevant]

Notes: (1) Figures in brackets are percentages to State Gross Domestic Product (SGDP) at current market prices.  
(2) Blanks indicate non-availability of SGDP figures. Likewise, SGDP estimates are not available beyond the year 1980-81.

**Appendix Table 21: State-wise: Plan Outlays**

(Rs. crore)

States	2002-03 Approved Outlay	2001-02 Approved Outlay	2000-01 Approved Outlay	1999-00 Approved Outlay	1998-99 Approved Outlay	1997-98 Accounts	1996-97 Accounts	1995-96 Actual	1994-95 Actual	1993-94 Actual	1992-93 Actual	1991-92 Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Andhra Pradesh	10100	8378 (5.6)	7708 (5.5)	5480 (4.4)	4679 (4.1)	3707 (3.9)	3052 (3.4)	2696 (3.4)	2168 (3.1)	2867 (5.0)	2364 (5.0)	1675 (3.9)
2 Arunachal Pradesh	676	661 (34.0)	640 (33.7)	665 (41.3)	625 (41.3)	489 (36.6)	431 (35.6)	433 (36.6)	331 (34.1)	262 (29.9)	234 (32.1)	207 (33.4)
3 Assam	1750	1710 (5.3)	1520 (4.9)	1750 (6.0)	1650 (6.5)	1283 (5.6)	1102 (5.2)	1204 (6.2)	996 (5.7)	862 (5.7)	655 (4.9)	695 (5.7)
4 Bihar	2900	2644	3100@	3630 (5.2)	3769 (5.7)	1711 (2.8)	1549 (2.9)	982 (2.2)	899 (2.0)	812 (2.1)	1149 (3.4)	1032 (3.3)
5 Chattisgarh	1757	1312 (4.3)										
6 Goa	586	460 (6.4)	332 (4.7)	281 (4.2)	291 (4.8)	199 (4.0)	199 (5.0)	197 (5.9)	161 (5.7)	148 (6.2)	142 (7.1)	159 (9.6)
7 Gujarat	7600	7268 (6.8)	7600 (6.2)	6550 (5.2)	5450 (5.2)	3905 (4.3)	3080 (3.6)	2599 (3.6)	2240 (3.5)	1931 (3.9)	1940 (4.4)	2022 (6.1)
8 Haryana	2034	2150 (3.6)	1920 (3.5)	2300 (4.7)	2260 (5.2)	1304 (3.4)	1235 (3.5)	1120 (3.8)	1018 (3.9)	807 (3.6)	748 (4.0)	682 (3.9)
9 Himachal Pradesh	1840	1720	1382 (10.7)	1600 (13.4)	1440 (13.5)	1294 (14.6)	918 (11.8)	851 (12.7)	668 (11.5)	571 (11.9)	491 (11.3)	407 (10.8)
# Jammu and Kashmir	2200	2050	1753 (11.9)	1750 (12.5)	1900 (15.1)	1496 (14.5)	1260 (13.8)	1024 (12.6)	870 (12.5)	654 (10.3)	620 (11.9)	649 (13.8)
# Jharkhand	2652	2650										
# Karnataka	8611	8942	7250 (6.9)	5800 (6.0)	5353 (6.1)	4424 (6.2)	3973 (6.1)	3391 (6.0)	1659 (3.5)	3025 (7.4)	1971 (5.6)	1597 (4.9)
# Kerala	4025	3015 (4.0)	3317 (4.8)	3250 (5.2)	3100 (5.5)	2868 (5.8)	2107 (4.7)	1591 (4.1)	1259 (3.9)	1013 (3.8)	825 (3.5)	672 (3.3)
# Madhya Pradesh	4821	3630	3296# (3.9)	4000 (3.9)	3700 (4.0)	3344 (4.1)	2760 (3.7)	2560 (3.9)	2251 (3.9)	2236 (4.3)	1992 (4.7)	1818 (4.8)
# Maharashtra	11562	10834 (4.0)	11500 (4.8)	12162 (5.0)	11601 (5.4)	7938 (4.1)	6857 (3.8)	6206 (3.9)	4760 (3.7)	3778 (3.3)	3373 (3.6)	2969 (3.9)
# Manipur	550	520 (14.5)	451 (13.7)	475 (14.9)	425 (16.3)	345 (15.6)	367 (19.2)	286 (17.6)	216 (15.4)	174 (13.3)	171 (15.6)	184 (18.7)
# Meghalaya	545	487 (12.2)	480 (12.9)	465 (14.1)	400 (13.6)	249 (10.0)	254 (11.6)	242 (12.1)	232 (13.9)	196 (13.0)	199 (15.1)	187 (15.8)
# Mizoram	430	410	401 (22.7)	360 (25.6)	333 (26.7)	295 (26.3)	287 (26.8)	233 (24.9)	204 (27.6)	174 (24.5)	165 (27.1)	152 (28.6)

**Appendix Table 21: State-wise: Plan Outlays**

(Rs. crore)

States	1990-91 Actual	1989-90 Actual	1988-89 Actual	1987-88 Actual	1986-87 Actual	1985-86 Actual	1984-85 Actual	1983-84 Actual	1982-83 Actual	1981-82 Actual	1980-81 Actual
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1 Andhra Pradesh	1486 (4.2)	1351 (4.5)	1341 (5.1)	1123 (5.4)	1205 (6.9)	943 (5.8)	909 (6.3)	759 (5.7)	573 (5.0)	512 (4.8)	471 (5.4)
2 Arunachal Pradesh	166 (33.2)	154 (38.0)	127 (33.3)	112 (34.5)	88 (29.3)	72 (27.2)					
3 Assam	597 (5.5)	626 (6.7)	420 (5.4)	572 (7.9)	499 (7.9)	401 (6.9)	356 (6.8)	290 (6.5)	226 (6.0)	209 (6.3)	193 (7.5)
4 Bihar	1258 (4.5)	1365 (5.7)	1269 (5.7)	1195 (6.4)	1281 (7.5)	932 (6.2)	710 (5.2)	605 (5.2)	593 (5.8)	560 (6.2)	465 (6.0)
5 Chattisgarh											
6 Goa	135 (10.1)	113 (9.4)	99 (9.5)	89 (9.7)	73 (8.9)						
7 Gujarat	1567 (5.1)	1350 (5.0)	1077 (4.4)	1102 (6.2)	965 (5.5)	825 (5.4)	960 (6.6)	883 (6.4)	753 (7.0)	674 (6.7)	584 (7.2)
8 Haryana	615 (4.2)	581 (4.8)	561 (5.2)	464 (5.6)	481 (6.5)	423 (6.0)	372 (6.4)	333 (6.3)	339 (7.0)	289 (6.9)	246 (6.7)
9 Himachal Pradesh	378 (11.9)	321 (11.6)	288 (11.8)	277 (14.2)	239 (13.9)	192 (12.4)	182 (14.1)	143 (11.2)	129 (11.5)	119 (11.4)	94 (10.5)
# Jammu and Kashmir	557 (13.4)	543 (14.3)	446 (12.7)	405 (14.0)	338 (11.2)	274 (10.6)	233 (10.0)	196 (9.6)	176 (9.8)	165 (10.6)	149 (10.9)
# Jharkhand											
# Karnataka	1173 (4.7)	957 (4.4)	844 (4.4)	702 (4.3)	696 (4.9)	638 (5.1)	683 (5.9)	625 (6.1)	533 (6.2)	444 (5.8)	397 (6.0)
# Kerala	596 (3.6)	526 (3.7)	470 (3.8)	390 (3.5)	427 (4.3)	366 (4.2)	404 (5.0)	327 (4.5)	276 (4.4)	303 (5.6)	299 (6.0)
# Madhya Pradesh	1703 (4.8)	1680 (5.9)	1505 (5.9)	1413 (6.6)	1169 (6.9)	1010 (6.2)	991 (7.1)	877 (6.5)	713 (6.2)	655 (6.5)	566 (6.2)
# Maharashtra	2530 (3.8)	2449 (4.3)	2433 (5.2)	2191 (5.6)	1964 (5.9)	1747 (5.7)	1641 (6.2)	1505 (6.2)	1358 (6.5)	1110 (5.7)	896 (5.2)
# Manipur	165 (20.1)	135 (18.8)	116 (17.1)	105 (17.4)	84 (17.5)	70 (16.7)	61 (16.0)	52 (15.4)	45 (15.8)	42 (15.8)	40 (18.3)
# Meghalaya	166 (16.3)	140 (16.1)	126 (18.7)	110 (18.0)	89 (17.4)	74 (16.5)	63 (16.1)	59 (17.3)	46 (15.7)	45 (17.1)	41 (17.9)
# Mizoram	125 (32.1)	103 (28.9)	84 (25.6)	73 (22.4)	62 (25.4)	48 (23.2)					



**Appendix Table 21: State-wise: Plan Outlays**

(Rs. crore)

States	2002-03 Approved Outlay	2001-02 Approved Outlay	2000-01 Approved Outlay	1999-00 Approved Outlay	1998-99 Approved Outlay	1997-98 Accounts	1996-97 Accounts	1995-96 Actual	1994-95 Actual	1993-94 Actual	1992-93 Actual	1991-92 Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
# Nagaland	424	405	326	315 (12.4)	300 (12.6)	232 (10.0)	266 (13.1)	200 (11.0)	83 (5.2)	164 (11.9)	111 (10.3)	160 (17.4)
# Orissa	2250	3000 (6.9)	2665 (6.9)	3309 (8.6)	3084 (8.7)	2037 (6.3)	2004 (7.6)	1371 (5.1)	1465 (6.6)	1095 (5.9)	1054 (6.7)	1030 (7.0)
# Punjab	2793	3021	2420 (3.5)	2680 (4.3)	2500 (4.5)	2009 (4.1)	1794 (4.1)	1589 (4.1)	1373 (4.0)	1143 (3.8)	885 (3.5)	1068 (4.8)
# Rajasthan	5160	5031 (5.6)	4146 (5.2)	4750 (6.1)	4300 (5.9)	3987 (6.2)	3131 (5.4)	3162 (6.7)	2448 (5.9)	1743 (5.3)	1407 (4.5)	1184 (4.5)
# Sikkim	350	300 (30.7)	250 (27.4)	250 (29.8)	237 (30.3)	190 (29.2)	193 (34.9)	165 (34.3)	135 (33.5)	122 (32.4)	102 (36.7)	97 (36.0)
# Tamil Nadu	5750	6040 (4.1)	5700 (4.0)	5250 (4.2)	4500 (3.8)	4011 (3.9)	3726 (4.2)	3282 (4.2)	2749 (4.0)	2234 (3.9)	1935 (4.1)	1651 (4.0)
# Tripura	625	560	485 (9.8)	475 (10.5)	440 (11.5)	413 (12.5)	370 (13.4)	307 (13.4)	243 (12.9)	224 (12.6)	218 (14.1)	229 (15.6)
# Uttaranchal	1533	1050										
# Uttar Pradesh	7250	8400	9025* (5.0)	11400 (6.7)	10260 (6.6)	5652 (4.1)	5675 (4.4)	4211 (4.0)	3642 (3.9)	3250 (4.0)	3458 (4.4)	3514 (4.9)
# West Bengal	6307	7186 (4.6)	4027 (2.9)	5787 (4.6)	4595 (4.0)	2840 (2.9)	2427 (3.0)	2141 (2.9)	1484 (2.4)	1217 (2.3)	882 (1.9)	907 (2.1)
# NCT Delhi	4700	3800	3300 (5.7)	3000 (5.7)	2700 (5.8)	1978 (4.8)	1881 (5.6)	1298 (4.6)	3855 (15.0)	960 (4.6)	920 (5.2)	-
A.Total All States	101781 (4.1)	97634 (4.3)	84994 (4.0)	87734 (4.5)	79892 (4.6)	58200 (3.8)	50898 (3.7)	43341 (3.6)	37409 (3.7)	31662 (3.7)	28011 (3.7)	24947 (3.8)
B.Hill areas incl:Western Ghats			..	..	..	..	..	..	..	319	290	290
C.Tribal Areas			..	..	..	..	..	..	..	295	250	250
D.Total Union Territories			..	..	..	..	..	..	..	404	321	1274
E.North Eastern Council			..	..	..	..	..	..	..	265	232	230
F.Border Areas			..	..	..	..	..	..	..	139	85	85
G.Other Special Area Dev.Progm.			..	..	..	..	..	..	..		-	-
Grand Total			84994 (4.0)	87734 (4.5)	79892 (4.6)	58200 (3.8)	50898 (3.7)	43341 (3.6)	37409 (3.7)	33084 (3.9)	29189 (3.9)	27076 (4.1)

Appendix Table 21: State-wise: Plan Outlays

(Rs. crore)

States	1990-91 Actual	1989-90 Actual	1988-89 Actual	1987-88 Actual	1986-87 Actual	1985-86 Actual	1984-85 Actual	1983-84 Actual	1982-83 Actual	1981-82 Actual	1980-81 Actual
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
# Nagaland	142 (18.5)	120 (18.8)	113 (20.2)	95 (20.5)	74 (20.5)	64 (20.0)	60 (21.1)	52 (21.2)	42 (19.9)	38 (22.1)	35 (25.1)
# Orissa	1086 (9.5)	793 (6.9)	752 (7.5)	701 (8.8)	574 (7.4)	446 (6.3)	407 (6.8)	327 (5.5)	301 (6.5)	274 (6.3)	248 (6.4)
# Punjab	991 (5.4)	869 (5.3)	713 (5.2)	790 (6.6)	679 (6.7)	468 (5.1)	430 (5.3)	429 (6.0)	386 (6.0)	342 (5.9)	299 (6.1)
# Rajasthan	973 (4.1)	796 (4.4)	702 (4.2)	645 (5.1)	528 (4.6)	428 (4.2)	434 (4.7)	459 (5.1)	346 (4.8)	352 (5.6)	339 (6.3)
# Sikkim	79 (32.4)	71 (33.4)	66 (34.3)	58 (33.3)	53 (35.1)	42 (33.1)	37 (34.8)	29 (34.8)	24 (32.9)	24 (39.1)	20 (36.9)
# Tamil Nadu	1496 (4.3)	1386 (4.6)	1279 (5.0)	1277 (5.6)	1151 (5.9)	999 (5.8)	917 (6.1)	790 (6.1)	730 (6.6)	606 (5.6)	434 (4.8)
# Tripura	201 (15.5)	173 (14.7)	167 (15.6)	138 (16.4)	115 (15.8)	94 (14.3)	76 (12.7)	72 (13.4)	56 (11.5)	48 (11.3)	40 (11.1)
# Uttaranchal											
# Uttar Pradesh	3026 (4.9)	2758 (5.3)	2523 (5.6)	2215 (5.9)	2005 (5.9)	1710 (5.6)	1815 (6.8)	1350 (5.6)	1183 (5.4)	1118 (6.0)	972 (5.7)
# West Bengal	1150 (3.1)	1156 (3.5)	985 (3.4)	783 (2.9)	715 (3.2)	700 (3.4)	551 (2.9)	507 (3.1)	470 (3.3)	499 (4.0)	451 (4.0)
# NCT Delhi	-	-									
A.Total All States	22361 (3.9)	20516 (4.2)	18506 (4.4)	17025 (4.8)	15554 (5.0)	12966 (4.7)	12292 (5.0)	10669 (4.9)	9298 (4.9)	8428 (5.0)	7279 (5.1)
B.Hill areas incl:Western	287	-	238	200	188	168	161	135	108	89	69
C.Tribal Areas	232	-	185	15	155	140	127	110	95	85	70
D.Total Union Territories	997	846	765	708	631	574	546	449			
E.North Eastern Council	202	-	214	150	144	114	102		87	64	51
F.Border Areas	86	-	213		30						
G.Other Special Area De	47	-									
Grand Total	24212 (4.3)	21362 (4.4)	20121 (4.8)	18098 (5.1)	16702 (5.4)	13962 (5.0)	13228 (5.4)	11363 (5.2)	9588 (5.1)	8666 (5.1)	7469 (5.2)

(..) not available

@ Include outlay for Jharkhand only

\* Includes outlay for Uttaranchal also # Includes outlay for Chattisgarh also.

[Blank or '-' means either zero or not available or not relevant]

Notes: (1) For 1993-94 the figures for Karnataka represent revised plan outlay.

(2) Figures in brackets are percentages to State Gross Domestic Product (SGDP) at factor cost curr

(3) Figures in brackets under the "All States" totals are percentages of GDP at current market prices.

**Appendix Table 22: Gross Devolution Transfer of Resources from the Centre**

(Rs. crore)

States (1)	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-00 Accounts (5)	1998-99 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)
1 Andhra Pradesh	12550.7 (35.4)	11340.0 (36.2)	8069.9 (28.7)	8543.4 (37.5)	7473.2 (34.0)	6993.4 (39.4)	6323.1 (38.9)	5776.6 (40.4)	4544.8 (36.5)	4566.9 (43.3)	3614.6 (40.2)	3159.0 (40.6)
2 Arunachal Pradesh	1172.7 (85.7)	1247.0 (81.9)	894.2 (74.1)	954.3 (86.9)	905.9 (90.3)	822.1 (84.6)	780.4 (87.6)	702.9 (87.5)	553.5 (80.2)	485.2 (84.4)	472.3 (93.9)	415.5 (91.8)
3 Assam	5541.6 (52.8)	4781.0 (46.1)	4092.2 (53.6)	4261.6 (60.1)	3522.4 (67.7)	3734.1 (74.4)	3212.0 (75.3)	3002.8 (68.4)	2512.1 (62.8)	2275.4 (62.9)	1874.2 (59.8)	1873.1 (67.4)
4 Bihar	10417.7 (63.5)	8654.7 (58.2)	9354.8 (55.2)	10393.1 (53.2)	8263.5 (67.9)	7702.6 (75.4)	6066.7 (64.5)	5643.8 (59.9)	5051.3 (59.0)	4978.4 (59.0)	4556.9 (58.8)	4135.8 (60.8)
5 Chattisgarh	2819.7 (40.0)	2485.2 (41.4)	845.0 (44.1)									
6 Goa	330.0 (11.6)	314.2 (12.3)	283.0 (14.4)	266.6 (16.5)	266.5 (18.3)	251.1 (19.8)	230.8 (24.4)	205.4 (21.8)	217.7 (36.2)	189.0 (33.9)	191.6 (38.4)	172.2 (36.3)
7 Gujarat	7591.4 (26.0)	7433.2 (24.6)	5365.5 (19.7)	6400.7 (29.8)	5202.0 (27.1)	4334.8 (29.1)	3466.8 (27.6)	2928.2 (27.1)	2544.0 (26.8)	2486.8 (29.6)	2145.5 (26.9)	1445.1 (20.8)
8 Haryana	1816.5 (15.2)	1557.8 (14.2)	1141.5 (12.5)	2014.3 (24.1)	1846.7 (21.5)	1700.0 (21.8)	1304.1 (16.7)	1464.6 (23.9)	933.5 (13.5)	855.9 (20.8)	725.6 (24.5)	659.3 (24.1)
9 Himachal Pradesh	2789.5 (46.4)	2850.2 (52.4)	2360.2 (44.4)	2656.4 (56.4)	2000.7 (48.0)	2187.9 (63.4)	1769.3 (67.2)	1481.1 (63.0)	1181.3 (58.8)	1234.8 (73.0)	879.8 (60.8)	831.6 (35.8)
10 Jammu and Kashmir	5512.6 (64.8)	5973.2 (74.2)	4874.3 (62.3)	5465.9 (76.9)	4235.6 (72.4)	4169.8 (85.2)	3671.1 (91.3)	3091.6 (86.5)	2882.4 (86.3)	2015.5 (77.7)	1852.0 (79.8)	1488.0 (65.1)
11 Jharkhand	4624.2 (49.2)	3409.2 (43.0)										
12 Karnataka	7663.2 (29.8)	6564.5 (29.9)	5195.7 (26.4)	5428.4 (30.5)	4369.5 (29.4)	4070.3 (32.3)	3577.3 (29.9)	2841.7 (27.3)	3052.7 (34.5)	2467.6 (30.5)	2191.0 (30.9)	1782.0 (28.7)
13 Kerala	4324.9 (28.2)	3357.0 (24.6)	2684.6 (20.4)	3290.5 (25.5)	2860.5 (27.0)	2632.2 (26.8)	2272.7 (28.6)	2160.8 (31.2)	2220.4 (37.3)	1849.8 (36.0)	1681.9 (38.6)	1518.5 (37.7)
14 Madhya Pradesh	8526.6 (47.0)	7564.5 (38.4)	7296.8 (43.1)	7291.1 (40.6)	6317.2 (39.6)	6116.2 (43.0)	5001.1 (38.2)	4138.7 (39.1)	3876.3 (41.6)	3647.4 (41.1)	3260.9 (42.6)	2835.3 (42.6)
15 Maharashtra	7116.1 (15.6)	6297.3 (14.4)	4988.2 (11.8)	8970.9 (23.5)	8678.6 (28.6)	6741.0 (24.4)	6789.7 (27.2)	4750.7 (22.2)	4208.6 (21.0)	4377.6 (27.4)	3538.9 (25.3)	3564.8 (29.4)
16 Manipur	1648.7 (82.0)	1753.3 (80.2)	1190.8 (86.2)	1080.1 (60.7)	981.0 (87.9)	919.5 (81.2)	768.1 (75.8)	641.9 (79.2)	541.2 (80.2)	604.5 (94.9)	494.3 (60.0)	430.8 (78.6)
17 Meghalaya	1281.1 (69.7)	1177.6 (67.5)	971.2 (68.2)	807.5 (67.6)	741.8 (73.6)	632.8 (74.4)	634.2 (80.7)	571.6 (73.4)	472.9 (80.6)	529.9 (77.8)	388.4 (71.5)	359.3 (75.0)
18 Mizoram	1003.5 (82.0)	1096.6 (78.2)	812.8 (63.1)	951.4 (82.0)	726.6 (81.3)	700.8 (80.6)	644.3 (79.6)	607.0 (84.9)	519.1 (87.6)	487.3 (93.4)	400.2 (81.7)	380.3 (90.9)
19 Nagaland	1598.6 (81.5)	1569.9 (77.8)	1394.0 (75.9)	1245.7 (83.3)	1170.5 (78.5)	954.9 (77.6)	835.3 (76.2)	754.9 (72.6)	596.4 (65.8)	712.5 (76.5)	659.1 (76.9)	509.9 (78.7)

**Appendix Table 22: Gross Devolution Transfer of Resources from the Centre**

(Rs. crore)

States (1)	1990-91 Accounts (14)	1989-90 Accounts (15)	1988-89 Accounts (16)	1987-88 Accounts (17)	1986-87 Accounts (18)	1985-86 Accounts (19)	1984-85 Accounts (20)	1983-84 Accounts (21)	1982-83 Accounts (22)	1981-82 Accounts (23)	1980-81 Accounts (24)
1 Andhra Pradesh	2714.1 (41.3)	2003.0 (34.8)	1840.8 (35.3)	1600.3 (37.2)	1507.2 (37.0)	1371.6 (40.3)	1058.3 (33.9)	924.9 (36.1)	800.7 (40.8)	690.1 (37.6)	673.2 (41.8)
2 Arunachal Pradesh	351.1 (81.7)	279.2 (69.1)	290.8 (88.7)	284.7 (84.4)	174.0 (76.7)						
3 Assam	1955.7 (72.3)	1551.9 (67.8)	1379.3 (73.2)	1261.8 (71.4)	1073.2 (65.6)	1043.1 (85.0)	735.4 (64.8)	632.8 (66.9)	455.6 (66.1)	389.3 (63.2)	349.3 (46.1)
4 Bihar	3417.7 (55.0)	2837.6 (54.1)	2506.2 (56.2)	2010.9 (51.4)	1970.2 (58.6)	2024.0 (67.8)	1477.9 (60.6)	1348.5 (60.7)	1090.2 (52.9)	924.1 (47.8)	876.0 (48.9)
5 Chattisgarh											
6 Goa	234.8 (58.9)	177.1 (53.8)	177.17 (59.8)	187.6 (78.1)	150.5 (59.2)						
7 Gujarat	1459.3 (26.7)	1429.66 (29.8)	1546.2 (35.1)	1572.2 (38.5)	916.0 (27.9)	964.5 (36.5)	777.5 (31.7)	684.1 (31.1)	698.2 (35.6)	530.3 (33.1)	471.9 (32.7)
8 Haryana	614.2 (25.6)	473.1 (22.3)	542.5 (29.0)	454.4 (27.3)	564.1 (37.1)	432.2 (33.6)	290.6 (25.8)	333.5 (34.7)	234.4 (26.5)	197.6 (27.9)	171.4 (28.2)
9 Himachal Pradesh	811.8 (72.7)	633.3 (64.3)	611.9 (62.9)	572.8 (70.9)	449.4 (69.6)	464.0 (78.2)	321.0 (67.6)	246.0 (66.5)	216.1 (63.6)	183.9 (59.2)	177.9 (52.7)
10 Jammu and Kashmir	1425.1 (70.5)	1249.4 (77.5)	1072.9 (76.4)	863.6 (69.2)	771.4 (77.0)	694.5 (77.0)	508.1 (66.4)	421.3 (68.0)	344.7 (68.3)	301.8 (53.8)	266.6 (62.4)
11 Jharkhand											
12 Karnataka	1502.6 (30.2)	1465.6 (33.1)	1185.2 (31.3)	1025.5 (29.5)	1025.3 (33.5)	1084.1 (37.4)	855.7 (32.7)	639.2 (31.9)	516.4 (29.6)	450.2 (31.9)	424.5 (32.6)
13 Kerala	1262.2 (37.3)	990.0 (34.6)	939.4 (38.0)	774.2 (34.5)	809.6 (37.1)	924.8 (47.2)	582.9 (36.0)	528.9 (38.6)	363.9 (35.4)	337.5 (30.4)	278.6 (32.6)
14 Madhya Pradesh	2489.3 (41.9)	2020.9 (42.0)	1942.8 (41.8)	1684.1 (42.6)	1466.7 (43.1)	1377.9 (44.4)	989.2 (38.7)	948.7 (39.5)	793.4 (40.0)	699.1 (40.9)	695.4 (43.7)
15 Maharashtra	3081.1 (28.5)	2652.5 (27.1)	2246.1 (27.9)	2032.7 (29.5)	2042.1 (31.6)	1726.6 (30.0)	1597.8 (31.8)	1289.7 (30.4)	1058.3 (29.3)	857.4 (27.4)	782.4 (29.9)
16 Manipur	413.7 (91.1)	327.6 (78.6)	324.3 (85.4)	269.3 (86.6)	240.3 (81.2)	251.3 (101.3)	170.1 (75.5)	131.1 (83.1)	121.3 (80.0)	110.8 (81.5)	120.1 (75.6)
17 Meghalaya	326.2 (81.9)	293.0 (82.8)	276.5 (87.6)	235.4 (85.9)	195.9 (82.1)	169.5 (93.0)	136.8 (81.6)	118.2 (86.5)	91.7 (75.1)	74.9 (72.6)	67.2 (66.1)
18 Mizoram	355.3 (68.5)	310.2 (100.7)	276.1 (88.4)	189.9 (65.0)	66.8 (133.6)	156.8 (88.4)					
19 Nagaland	446.1 (80.8)	344.8 (67.0)	368.6 (82.2)	339.8 (78.0)	305.3 (88.7)	268.7 (98.7)	189.9 (94.2)	159.3 (70.3)	124.4 (73.9)	101.0 (74.1)	100.6 (61.2)

Appendix Table 22: Gross Devolution Transfer of Resources from the Centre

(Rs. crore)

States (1)	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-00 Accounts (5)	1998-99 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)
20 Orissa	8097.8 (57.2)	6401.7 (50.9)	5168.5 (46.8)	5017.2 (49.6)	3980.6 (46.1)	3819.3 (55.7)	3163.8 (50.1)	2799.1 (50.3)	2624.2 (52.7)	2472.4 (55.5)	2208.1 (56.4)	1950.4 (53.6)
21 Punjab	3477.2 (18.1)	2627.0 (15.7)	2170.5 (15.4)	3960.9 (33.1)	3345.6 (30.5)	2404.5 (25.4)	2407.0 (31.9)	1556.4 (22.2)	1884.1 (25.1)	2064.2 (39.5)	1933.9 (46.0)	1499.6 (29.9)
22 Rajasthan	6880.2 (30.7)	6232.9 (31.9)	6200.2 (35.4)	7039.5 (43.3)	5250.0 (36.7)	5310.6 (41.9)	4564.7 (41.6)	3782.6 (34.7)	3606.7 (42.8)	3126.6 (42.1)	2753.1 (43.4)	2405.9 (41.4)
23 Sikkim	802.0 (40.2)	774.7 (68.6)	543.9 (57.4)	501.8 (31.0)	444.9 (27.4)	383.5 (27.5)	343.9 (27.7)	313.8 (31.6)	216.4 (36.0)	196.1 (74.6)	178.6 (71.4)	153.9 (67.3)
24 Tamil Nadu	6187.4 (20.1)	5480.3 (21.1)	5403.7 (22.1)	6062.5 (26.8)	5113.1 (25.7)	5214.3 (30.1)	4399.1 (28.6)	3578.0 (28.6)	4115.3 (36.0)	3648.7 (36.3)	3215.8 (33.0)	2782.6 (28.3)
25 Tripura	1892.0 (69.2)	1748.2 (65.5)	1499.6 (70.2)	1419.3 (80.0)	1260.3 (82.3)	1065.4 (78.9)	987.8 (83.8)	883.8 (89.3)	709.6 (80.6)	614.3 (78.3)	592.8 (90.3)	551.8 (81.4)
26 Uttaranchal	1760.3 (33.0)	1776.5 (37.1)	664.2 (59.8)									
27 Uttar Pradesh	20264.7 (46.1)	17832.9 (41.7)	14335.6 (39.1)	16727.0 (48.3)	13680.6 (43.5)	13479.1 (50.6)	11664.1 (50.7)	10112.1 (48.6)	9842.3 (46.7)	8064.7 (49.6)	8321.7 (51.6)	7320.6 (54.3)
28 West Bengal	9577.9 (30.9)	9975.9 (33.0)	8928.9 (33.4)	10153.4 (44.8)	9630.6 (56.1)	7668.5 (56.6)	6039.9 (46.3)	4934.4 (47.0)	4631.1 (49.9)	3896.6 (48.9)	3307.3 (49.8)	2917.3 (46.4)
29 NCT Delhi	741.4 (8.4)	767.8 (8.2)	754.0 (10.2)	1845.6 (31.2)	1358.9 (27.5)	1396.1 (33.2)	1056.6 (30.1)	918.7 (31.1)	603.7 (25.1)	132.4 (16.6)	-	-
All States	148010.0 (34.3)	133044.1 (33.1)	107483.7 (31.0)	##### (39.1)	##### (38.9)	95404.8 (41.8)	81973.9 (40.4)	69643.0 (39.2)	64141.6 (39.7)	57980.5 (43.1)	51438.5 (43.1)	45142.6 (41.6)

**Appendix Table 22: Gross Devolution Transfer of Resources from the Centre**

(Rs. crore)

States (1)	1990-91 Accounts (14)	1989-90 Accounts (15)	1988-89 Accounts (16)	1987-88 Accounts (17)	1986-87 Accounts (18)	1985-86 Accounts (19)	1984-85 Accounts (20)	1983-84 Accounts (21)	1982-83 Accounts (22)	1981-82 Accounts (23)	1980-81 Accounts (24)
20 Orissa	1908.4 (62.7)	1372.5 (55.8)	1251.3 (55.1)	1094.8 (55.1)	937.3 (54.1)	747.1 (52.4)	631.8 (49.7)	669.8 (66.3)	679.7 (56.0)	466.3 (56.3)	493.4 (56.3)
21 Punjab	1620.5 (48.1)	1239.3 (42.5)	1404.0 (52.6)	1247.8 (47.7)	860.7 (47.2)	1002.4 (51.8)	830.0 (48.2)	483.5 (33.4)	311.5 (27.7)	271.9 (27.1)	219.1 (26.8)
22 Rajasthan	2238.1 (47.3)	1601.0 (44.8)	1730.2 (50.7)	1594.8 (47.2)	1259.2 (49.1)	978.5 (45.3)	750.5 (41.1)	678.3 (43.1)	628.3 (43.7)	622.2 (45.7)	499.5 (44.6)
23 Sikkim	133.8 (75.3)	125.8 (75.4)	124.5 (77.3)	105.2 (78.3)	99.0 (82.9)	80.8 (66.6)	66.0 (80.6)	52.1 (79.8)	41.0 (87.3)	33.8 (75.4)	32.5 (75.5)
24 Tamil Nadu	2329.9 (35.3)	1895.1 (33.4)	1562.8 (33.9)	1426.5 (34.0)	1213.2 (33.6)	1205.2 (36.5)	970.6 (33.0)	941.1 (34.2)	707.6 (30.8)	609.8 (30.4)	562.9 (33.4)
25 Tripura	519.5 (85.0)	463.8 (88.1)	398.3 (79.3)	310.3 (78.6)	264.6 (85.8)	224.8 (78.9)	180.5 (85.8)	134.3 (74.9)	114.1 (77.0)	89.2 (70.5)	93.0 (65.1)
26 Uttaranchal											
27 Uttar Pradesh	6365.5 (51.7)	4916.5 (51.3)	4219.9 (53.5)	3906.1 (58.1)	2956.4 (45.6)	3115.3 (60.4)	2302.3 (45.8)	1938.7 (48.4)	1735.5 (49.4)	1563.1 (51.5)	1392.0 (52.2)
28 West Bengal	2883.1 (47.9)	2208.9 (45.2)	2115.1 (49.0)	1924.5 (48.6)	1753.7 (49.8)	1643.0 (55.0)	1103.1 (40.3)	1099.1 (49.5)	1127.4 (53.5)	827.1 (44.5)	686.0 (44.2)
29 NCT Delhi	-										
All States	40859.1 (44.8)	32861.4 (42.8)	30332.7 (45.2)	26969.1 (45.2)	23071.6 (44.2)	21950.8 (48.9)	16525.8 (41.6)	14403.1 (42.8)	12254.2 (42.1)	10331.2 (40.4)	9433.4 (41.6)

[Blank or '-' means either zero or not available or not relevant]

Notes: (1) Figures in the bracket are percentages to total expenditure

(2) It is inclusive of special securities issued to NSSF. However, the figures of special securities issued Chattishgarh (1999-2000), Jammu and Kashmir (1999-2000 and 2000-2001), Jharkhand (1999-2003), Meghalaya (2001-2002 and 2002-2003), Manipur (2000-2001 to 2002-2003) Sikkim (1999-2000), Tripura (2002-2003) and Uttaranchal (1999-2000). So, the figures for all states may not exactly match with the aggregate figures of individual states.

(3) All states figure for 1981-82 and 1982-83 do not match with the sum of each state's figure (see RBI Table A-10). The sum of each state's figure as calculated is Rs 10331.2 crore and Rs 12254.2 crore for 1981-82 and 1982-83 respectively.

**Appendix Table 23: State-wise States' Share in Central Taxes**

(Rs. crore)

States (1)	2002-03 BE	2001-02 RE	2000-01 Accounts	1999-00 Accounts	1998-99 Accounts	1997-98 Accounts	1996-97 Accounts	1995-96 Accounts	1994-95 Accounts	1993-94 Accounts	1992-93 Accounts	1991-92 Accounts
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Andhra Pradesh	4575 (34.0)	4049 (34.7)	3979 (37.7)	3343 (37.1)	3008 (37.8)	3411 (47.9)	2939 (60.2)	2563 (62.2)	1883 (44.6)	1687 (44.0)	1546 (45.6)	1296 (42.4)
2 Arunachal Prade	134 (401.5)	134 (507.2)	116 (558.9)	341 (2451.8)	269 (2379.6)	244 (2488.8)	179 (2105.9)	125 (1616.9)	132 (2355.4)	118 (3275.0)	116 (2634.1)	97 (2375.6)
3 Assam	1972 (98.3)	1760 (111.8)	1680 (118.9)	1449 (118.3)	1349 (137.3)	1475 (167.3)	1176 (153.3)	914 (130.0)	821 (129.8)	777 (126.9)	590 (113.9)	531 (103.7)
4 Bihar	7140 (253.8)	6168 (252.5)	6574 (224.0)	5099 (140.2)	4441 (166.2)	4074 (170.4)	4078 (181.2)	3486 (176.6)	2788 (151.9)	2497 (142.8)	2288 (146.3)	1916 (146.3)
5 Chattisgarh	1478.9 (69.4)	1246.3 (67.3)	509.9									
6 Goa	141 (19.4)	126 (18.7)	105 (20.5)	96 (20.9)	97 (27.2)	97 (26.4)	91 (29.9)	71 (26.2)	87 (38.5)	78 (41.8)	75 (52.5)	63 (55.4)
7 Gujarat	1672 (16.7)	1493 (15.7)	1574 (17.4)	1665 (20.4)	1642 (21.6)	1575 (23.9)	1175 (19.4)	1139 (21.4)	979 (20.6)	983 (24.9)	813 (23.5)	308 (10.6)
8 Haryana	559 (10.1)	499 (10.0)	345 (8.0)	525 (14.9)	480 (15.4)	539 (22.8)	432 (20.2)	361 (16.6)	317 (16.8)	282 (17.8)	262 (18.1)	219 (16.9)
9 Himachal Pradesh	468 (52.7)	389 (48.0)	330 (45.3)	921 (148.5)	727 (127.2)	651 (136.7)	440 (106.8)	400.3 (117.2)	369 (123.1)	290 (113.2)	276 (124.6)	240 (124.3)
10 Jammu and Kas	817 (87.3)	729 (85.0)	645 (86.2)	1232 (213.2)	1212 (277.6)	1135 (308.9)	822 (284.0)	643 (225.7)	569 (233.5)	509 (226.3)	496 (239.8)	413 (251.1)
11 Jharkhand	2325 (102.2)	2193 (105.6)										
12 Karnataka	2925 (24.6)	2521 (24.9)	2574 (28.5)	2133 (27.5)	1924 (27.7)	2176 (33.9)	1730 (30.0)	1445 (27.4)	1136 (26.5)	1017 (26.7)	932 (30.1)	782 (27.0)
13 Kerala	2124 (27.2)	1896 (28.7)	1586 (27.0)	1535 (29.6)	1382 (29.7)	1272 (28.3)	1243 (31.9)	1037 (30.7)	838 (30.0)	751 (32.0)	687 (36.4)	576 (34.4)
14 Madhya Pradesh	4147 (72.0)	3701 (72.5)	4783 (84.8)	3262 (56.3)	2932 (57.4)	3327 (72.9)	2636 (64.2)	2194 (62.4)	1875 (65.3)	1681 (62.8)	1540 (66.0)	1291 (61.0)
15 Maharashtra	2857 (11.1)	2466 (10.6)	2784 (14.1)	2609 (15.1)	2922 (20.6)	1732 (12.6)	2275 (19.4)	1678 (15.3)	1720 (18.2)	1541 (20.0)	1397 (21.3)	1220 (20.5)
16 Manipur	269 (435.3)	227 (417.1)	164 (333.0)	388 (969.5)	332 (1080.5)	311 (870.6)	232 (1632.4)	166 (594.3)	181 (762.2)	162 (873.0)	158 (1034.6)	133 (927.3)
## Meghalaya	242 (140.8)	183 (130.4)	164 (138.4)	342 (331.8)	301 (340.0)	287 (389.7)	218 (281.1)	160 (240.9)	145 (256.8)	128 (266.8)	126 (284.2)	105 (247.8)
18 Mizoram	146 (557.3)	125 (706.2)	88 (607.6)	325 (3037.4)	280 (3044.6)	248 (3138.0)	182 (2713.4)	124 (2132.8)	160 (3473.9)	143 (3034.0)	141 (3140.0)	118 (3575.8)
19 Nagaland	137 (235.9)	123 (235.3)	83 (147.3)	509 (1177.1)	437 (1238.5)	419 (1251.3)	275 (874.8)	198 (953.8)	194 (1004.1)	174 (953.0)	173 (994.3)	145 (804.4)

**Appendix Table 23: State-wise States' Share in Central Taxes**

(Rs. crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1 Andhra Pradesh	1147 (43.3)	902 (37.8)	812 (38.3)	732 (40.3)	657 (42.1)	582 (40.4)	448 (38.2)	408 (42.3)	361 (44.6)	334 (47.4)	296 (50.8)
2 Arunachal Prade	82 (3040.7)	52 (2269.6)	82 (3425.0)	75 (3566.7)	6 (362.5)	-					
3 Assam	488 (116.0)	449 (134.8)	366 (131.4)	338 (135.8)	300 (122.4)	266 (113.0)	152 (80.1)	138 (101.3)	122 (112.7)	113 (125.2)	98 (149.4)
4 Bihar	1616 (141.6)	1544 (167.0)	1196 (143.9)	1011 (132.9)	990 (150.4)	855 (148.6)	647 (139.5)	591 (133.7)	522 (136.9)	481 (142.2)	424 (153.3)
5 Chattisgarh											
6 Goa	53 (62.9)	26 (37.1)	37 (59.4)	28 (54.4)	- (0.0)	-					
7 Gujarat	280 (11.7)	429 (19.8)	398 (21.3)	361 (23.6)	123 (9.7)	279 (26.0)	306 (31.2)	227 (25.8)	211 (27.7)	208 (31.5)	190 (35.7)
8 Haryana	186 (17.4)	154 (16.9)	121 (15.2)	108 (16.2)	97 (17.2)	86 (17.0)	94 (23.1)	81 (22.1)	73 (21.6)	68 (23.4)	61 (26.2)
9 Himachal Prades	188 (116.8)	154 (108.5)	176 (149.4)	143 (138.0)	121 (131.4)	101 (137.6)	33 (53.8)	30 (55.4)	27 (55.3)	25 (59.5)	21.7 (64.0)
10 Jammu and Kasl	325 (199.0)	257 (193.4)	229 (165.3)	174 (141.4)	170 (144.0)	136 (131.8)	48 (60.7)	44 (60.9)	38 (61.7)	35 (58.0)	29 (76.7)
11 Jharkhand											
12 Karnataka	660 (28.3)	633 (32.8)	499 (29.4)	451 (31.9)	404 (33.5)	356 (33.1)	299 (32.9)	271 (35.7)	240 (35.6)	223 (36.7)	198 (41.6)
13 Kerala	486 (36.3)	456 (37.0)	437 (41.0)	289 (31.3)	339 (41.7)	209 (28.5)	233 (37.5)	210 (43.0)	186 (42.4)	171 (45.6)	151 (45.0)
14 Madhya Pradesh	1089 (62.1)	1024 (64.9)	825 (61.7)	744 (66.7)	668 (68.5)	571 (68.7)	464 (65.0)	423 (65.8)	372 (66.7)	341 (71.7)	303 (78.5)
15 Maharashtra	990 (19.3)	953 (21.6)	733 (19.2)	667 (20.7)	593 (21.2)	500 (21.0)	530 (26.9)	450 (24.7)	422 (25.6)	369 (26.6)	336 (29.8)
16 Manipur	112 (655.0)	82 (624.4)	102 (864.4)	83 (717.4)	69 (758.2)	56 (798.6)	13 (198.4)	10 (200.0)	9 (226.8)	9 (217.9)	8 (288.5)
## Meghalaya	80 (223.3)	65 (209.0)	83 (297.8)	65 (333.2)	55 (311.9)	46 (305.4)	11 (87.0)	10 (104.2)	9 (117.6)	8 (129.0)	7 (146.9)
18 Mizoram	100 (2932.4)	81 (3130.8)	86 (5350.0)	65 (1674.4)	- (0.0)	- (0.0)					
19 Nagaland	124 (699.4)	79 (637.1)	114 (706.2)	76 (511.4)	72 (542.1)	59 (616.8)	5 (60.2)	5 (51.6)	4 (66.2)	4 (70.9)	4 (81.4)



**Appendix Table 23: State-wise States' Share in Central Taxes**

(Rs. crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
20 Orissa	3474	3003	2604	1749	1695	1564	1566	1285	1194	1068	995	831
	(120.6)	(115.5)	(119.2)	(102.6)	(113.9)	(110.0)	(116.7)	(114.0)	(129.4)	(124.2)	(130.6)	(123.3)
21 Punjab	708	611	719	639	587	657	528	442	424	379	349	293
	(11.4)	(12.3)	(14.7)	(16.2)	(18.0)	(21.6)	(19.3)	(16.7)	(16.3)	(17.6)	(19.8)	(19.0)
22 Rajasthan	3342	2882	2837	2185	1964	1809	1766	1483	1292	1154	1073	896
	(47.2)	(50.0)	(53.5)	(48.2)	(49.9)	(50.1)	(56.5)	(54.3)	(56.0)	(59.2)	(61.9)	(57.9)
23 Sikkim	123	110	72	117	111	89	82	52	42	43	41	30
	(181.7)	(174.8)	(109.1)	(376.3)	(389.1)	(324.8)	(376.0)	(249.8)	(302.9)	(297.9)	(350.9)	(261.9)
24 Tamil Nadu	3199	2855	2784	2667	2409	2728	2166	1806	1735	1553	1420	1190
	(21.4)	(22.0)	(22.7)	(24.4)	(25.0)	(31.4)	(27.1)	(25.2)	(29.7)	(32.3)	(34.1)	(31.9)
25 Tripura	264	258	236	530	457	430	319	228	246	219	215	189
	(166.1)	(179.3)	(188.1)	(520.7)	(543.4)	(600.3)	(527.1)	(475.6)	(565.5)	(591.1)	(636.5)	(654.9)
26 Uttaranchal	408	414	119									
	(38.1)	(45.7)										
27 Uttar Pradesh	11807	10190	9046	7479	5771	7115	6072	5034	3960	3552	3399	2731
	(87.9)	(88.6)	(82.4)	(79.6)	(73.0)	(101.7)	(96.3)	(92.0)	(81.2)	(86.0)	(87.5)	(78.1)
28 West Bengal	5001	5055	4236	2984	2692	3048	2420	2017	1798	1610	1474	1235
	(58.2)	(69.2)	(71.6)	(58.5)	(56.4)	(67.5)	(56.8)	(48.8)	(48.2)	(55.3)	(56.5)	(50.4)
29 NCT Delhi												
All States	62454	55404	50734	44121	39421	40411	35038	29048	24885	22395	20580	16848
	(40.9)	(41.6)	(43.0)	(43.0)	(44.3)	(49.7)	(49.3)	(45.5)	(44.6)	(48.2)	(51.6)	(47.1)

**Appendix Table 23: State-wise States' Share in Central Taxes**

(Rs. crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
20 Orissa	694 (103.8)	573 (109.1)	429 (96.8)	402 (104.0)	414 (122.7)	276 (96.4)	284 (124.7)	223 (110.9)	197 (113.7)	181 (113.2)	160 (121.1)
21 Punjab	248 (19.2)	208 (16.9)	171 (16.4)	156 (17.0)	147 (18.3)	114 (17.0)	122 (21.5)	112 (20.5)	99 (20.2)	92 (21.3)	82 (23.6)
22 Rajasthan	759 (62.4)	643 (60.0)	455 (50.9)	410 (53.1)	368 (56.1)	325 (57.5)	267 (54.8)	242 (54.9)	214 (54.8)	196 (62.9)	175 (75.8)
23 Sikkim	25 (223.0)	22 (187.2)	24 (220.6)	15 (136.6)	17 (247.1)	13 (222.8)	2 (46.0)	1 (28.9)	1 (18.2)	1 (16.1)	0 (11.5)
24 Tamil Nadu	1003 (32.1)	947 (38.1)	723 (36.3)	654 (37.1)	585 (33.3)	517 (33.4)	445 (34.3)	402 (35.1)	356 (35.2)	330 (39.1)	292 (45.7)
25 Tripura	156 (600.4)	103 (484.0)	121 (659.2)	97 (711.0)	82 (710.4)	58 (591.8)	19 (229.6)	17 (200.0)	15 (242.6)	14 (254.7)	12 (313.2)
26 Uttaraanchal											
27 Uttar Pradesh	2306 (72.9)	2301 (94.0)	1766 (85.5)	1787 (89.8)	1428 (93.4)	1235 (95.6)	962 (84.3)	682 (68.8)	775 (83.4)	712 (86.5)	632 (98.0)
28 West Bengal	1044 (48.9)	962 (49.6)	754 (43.5)	729 (50.3)	678 (55.6)	624 (55.5)	472 (50.4)	434 (56.5)	379 (59.5)	348 (56.5)	310 (60.3)
29 NCT Delhi											
All States	14242 (46.9)	13097 (50.4)	10736 (47.9)	9660 (50.0)	8384 (50.2)	7260 (49.9)	5855 (47.8)	5008 (46.6)	4633 (48.8)	4260 (51.7)	3789 (57.3)

[Blank or '0' or '-' means either zero or not available or not relevant]

Note: Figures in brackets are percentages of States' Own Tax Revenues.

**Appendix Table 24: State-wise Grants from the Centre**

(Rs crore)

States (1)	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-00 Accounts (5)	1998-99 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)
1 Andhra Pradesh	4104.0 (11.6)	3484.9 (11.1)	2201.1 (7.8)	2011.2 (8.8)	1443.0 (6.6)	1528.6 (8.6)	1748.1 (10.7)	1586.3 (11.1)	1145.3 (9.2)	1379.3 (13.1)	1053.1 (11.7)	950.2 (12.2)
2 Arunachal Pradesh	988.6 (72.2)	1063.3 (69.8)	760.3 (63.0)	598.3 (54.5)	578.9 (57.7)	528.8 (54.4)	556.4 (62.5)	540.5 (67.3)	387.5 (56.1)	339.7 (59.1)	329.0 (65.4)	295.0 (65.2)
3 Assam	3230 (30.8)	2741.5 (26.4)	2018.3 (26.4)	1722.5 (24.3)	1722.7 (33.1)	1587.2 (31.6)	1591.2 (37.3)	1424.2 (32.4)	1182.2 (29.6)	1578.3 (43.6)	1045.2 (33.3)	1112.1 (40.0)
4 Bihar	1730 (10.6)	1247.2 (8.4)	1070.1 (6.3)	2083.2 (10.7)	1013.3 (8.3)	1837.9 (18.0)	647.5 (7.3)	1004.1 (10.7)	1199.0 (14.0)	1497.4 (17.8)	1334.0 (17.2)	1085.6 (16.0)
5 Chattisgarh	901.8 (12.8)	864.2 (14.4)	335.1 (17.5)									
6 Goa	72.4 (2.6)	68.1 (2.7)	67.0 (3.4)	40.1 (2.5)	42.3 (2.9)	63.8 (5.0)	69.8 (7.4)	73.3 (7.8)	71.0 (11.8)	61.5 (11.0)	64.6 (12.9)	59.8 (12.6)
7 Gujarat	2398.1 (8.2)	2745.1 (9.1)	1768.9 (6.5)	1154.3 (5.4)	718.9 (3.7)	738.9 (5.0)	854.9 (6.8)	480.7 (4.4)	596.8 (6.3)	706.4 (8.4)	483.5 (6.1)	326.5 (4.7)
8 Haryana	864.1 (7.2)	656.8 (6.0)	478.1 (5.2)	464.8 (5.6)	361.0 (4.2)	358.7 (4.6)	340.7 (4.4)	298.5 (4.9)	204.0 (3.0)	269.5 (6.6)	208.6 (7.1)	176.0 (6.4)
9 Himachal Pradesh	2145.7 (35.7)	2280.3 (41.9)	1809.9 (34.1)	1117.8 (23.7)	807.1 (19.4)	821.0 (23.8)	992.8 (37.7)	894.9 (38.1)	505.3 (25.2)	799.3 (47.3)	487.8 (33.7)	485.2 (20.9)
10 Jammu and Kashmir	4422.4 (52.0)	4970.8 (61.8)	3794.5 (48.5)	3299.1 (46.4)	2577.2 (44.1)	2512.8 (51.4)	2424.5 (60.3)	2171.0 (60.8)	2058.4 (61.6)	1359.2 (52.4)	1232.8 (53.1)	931.9 (40.8)
11 Jharkhand	1862.4 (19.8)	871.5 (11.0)										
12 Karnataka	2320.4 (9.0)	2077.7 (9.5)	1546.2 (7.9)	1418.0 (8.0)	893.6 (6.0)	760.8 (6.0)	782.2 (6.5)	589.4 (5.7)	695.5 (7.9)	761.3 (9.4)	589.3 (8.3)	471.9 (7.6)
13 Kerala	1143.1 (7.4)	767.6 (5.6)	615.9 (4.7)	682.3 (5.3)	608.6 (5.7)	793.3 (8.1)	490.1 (6.2)	468.4 (6.8)	632.5 (10.6)	502.8 (9.8)	465.4 (10.7)	367.0 (9.1)
14 Madhya Pradesh	2919.6 (16.1)	2465.3 (12.5)	1519.9 (9.0)	1677.9 (9.3)	1523.3 (9.5)	1347.6 (9.5)	1300.2 (9.9)	1162.8 (11.0)	1257.1 (13.5)	1307.7 (14.7)	1129.1 (14.7)	928.6 (14.0)
15 Maharashtra	2352.5 (5.2)	2166.5 (4.9)	1462.7 (3.5)	1459.0 (3.8)	1040.1 (3.4)	1224.4 (4.4)	1510.5 (6.0)	1172.0 (5.5)	1012.1 (5.1)	1366.2 (8.5)	927.7 (6.6)	810.9 (6.7)
16 Manipur	943.9 (47.0)	1108.1 (50.7)	790.4 (57.2)	599.4 (33.7)	502.8 (45.1)	475.9 (42.0)	502.9 (49.6)	452.5 (55.8)	336.8 (49.9)	370.5 (58.1)	284.5 (34.5)	282.1 (51.5)
17 Meghalaya	987.2 (53.7)	928.8 (53.2)	762.7 (53.6)	415.0 (34.7)	392.3 (38.9)	306.6 (36.0)	388.1 (49.4)	391.0 (50.2)	290.8 (49.5)	296.6 (43.5)	240.6 (44.3)	233.3 (48.7)
18 Mizoram	809.3 (66.1)	918.6 (65.5)	686.0 (53.3)	576.5 (49.7)	409.5 (45.8)	419.8 (48.3)	432.7 (53.4)	452.1 (63.2)	339.5 (57.3)	324.3 (62.2)	244.3 (49.9)	248.7 (59.5)
19 Nagaland	1358.2 (69.2)	1271.6 (63.0)	1236.9 (67.4)	543.4 (36.4)	518.3 (34.8)	495.0 (40.2)	526.8 (48.1)	527.8 (50.8)	350.0 (38.6)	415.9 (44.6)	296.6 (34.6)	304.7 (47.0)

**Appendix Table 24: State-wise Grants from the Centre**

(Rs crore)

States	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
(1)	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1 Andhra Pradesh	776.2 (11.8)	475.4 (8.3)	520.3 (10.0)	422.5 (9.8)	433.2 (10.6)	362.6 (10.7)	300.3 (9.6)	270.2 (10.5)	210.0 (10.7)	166.7 (9.1)	163.9 (10.2)
2 Arunachal Pradesh	232.7 (54.1)	198.8 (49.2)	193.0 (58.8)	194.1 (57.5)	159.6 (70.3)	- ..					
3 Assam	591.3 (21.9)	533.5 (23.3)	551.0 (29.2)	494.9 (28.0)	401.7 (24.5)	346.7 (28.3)	275.4 (24.3)	199.7 (21.1)	135.1 (19.6)	105.0 (17.0)	93.4 (12.3)
4 Bihar	799.0 (12.9)	464.4 (8.9)	621.3 (13.9)	447.2 (11.4)	439.2 (13.1)	469.9 (15.7)	344.2 (14.1)	243.1 (10.9)	220.0 (10.7)	184.8 (9.6)	192.3 (10.7)
5 Chattisgarh											
6 Goa	74.9 (18.8)	60.5 (18.4)	59.3 (20.0)	45.4 (18.9)	71.6 (28.2)	- ..					
7 Gujarat	295.8 (5.4)	200.7 (4.2)	394.0 (9.0)	465.4 (11.4)	215.3 (6.6)	221.2 (8.4)	151.3 (6.2)	167.2 (7.6)	130.0 (6.6)	102.3 (6.4)	118.7 (8.2)
8 Haryana	146.9 (6.1)	97.1 (4.6)	170.4 (9.1)	153.9 (9.2)	170.5 (11.2)	115.0 (9.0)	77.0 (6.8)	72.4 (7.5)	42.4 (4.8)	39.4 (5.6)	45.5 (7.5)
9 Himachal Pradesh	398.5 (35.7)	343.0 (34.8)	336.5 (34.6)	332.3 (41.1)	266.7 (41.3)	278.8 (47.0)	243.8 (51.3)	184.3 (49.8)	159.5 (47.0)	137.3 (44.2)	135.7 (40.2)
10 Jammu and Kashmir	600.6 (29.7)	481.4 (29.9)	435.2 (31.0)	344.1 (27.6)	329.6 (32.9)	282.8 (31.4)	254.4 (33.3)	199.9 (32.2)	162.4 (32.2)	126.5 (22.5)	113.5 (26.6)
11 Jharkhand											
12 Karnataka	382.5 (7.7)	269.1 (6.1)	320.7 (8.5)	255.0 (7.3)	259.1 (8.5)	224.1 (7.7)	185.0 (7.1)	142.4 (7.1)	100.9 (5.8)	93.4 (6.6)	79.3 (6.1)
13 Kerala	367.5 (10.9)	184.8 (6.5)	213.4 (8.6)	183.0 (8.1)	185.6 (8.5)	290.5 (14.8)	136.6 (8.4)	119.7 (8.7)	69.5 (6.8)	73.2 (6.6)	52.4 (6.1)
14 Madhya Pradesh	858.4 (14.5)	471.9 (9.8)	598.5 (12.9)	476.6 (12.1)	400.9 (11.8)	294.2 (9.5)	238.1 (9.3)	260.0 (10.8)	190.7 (9.6)	176.8 (10.3)	181.3 (11.4)
15 Maharashtra	795.3 (7.3)	604.9 (6.2)	597.1 (7.4)	507.3 (7.4)	475.9 (7.4)	321.9 (5.6)	326.3 (6.5)	270.6 (6.4)	182.4 (5.0)	130.5 (4.2)	134.0 (5.1)
16 Manipur	242.9 (53.5)	216.6 (52.0)	203.9 (53.7)	173.7 (55.8)	154.4 (52.2)	152.5 (61.5)	147.4 (65.4)	111.5 (70.7)	96.4 (63.6)	80.3 (59.1)	70.5 (44.4)
17 Meghalaya	217.9 (54.7)	192.8 (54.5)	171.2 (54.2)	154.3 (56.3)	127.5 (53.4)	111.0 (60.9)	115.3 (68.8)	98.4 (72.0)	74.7 (61.2)	61.8 (59.9)	55.9 (55.0)
18 Mizoram	225.9 (43.6)	205.1 (66.6)	177.8 (56.9)	113.3 (38.8)	66.8 (133.6)	123.8 (69.8)					
19 Nagaland	248.7 (45.0)	236.1 (45.9)	233.4 (52.1)	244.8 (56.2)	197.4 (57.3)	186.3 (68.4)	175.0 (86.8)	136.5 (60.2)	113.8 (67.6)	92.7 (68.1)	85.1 (51.8)

**Appendix Table 24: State-wise Grants from the Centre**

(Rs crore)

States	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
(1)	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)
20 Orissa	2415.6 (17.1)	1800.8 (14.3)	1428.6 (12.9)	1715.6 (17.0)	815.3 (9.4)	1105.8 (16.1)	897.0 (14.2)	850.4 (15.3)	825.0 (16.6)	864.6 (19.4)	768.2 (19.6)	683.3 (18.8)
21 Punjab	1622.5 (8.5)	917.3 (5.5)	827.1 (5.9)	520.3 (4.3)	398.7 (3.6)	293.1 (3.1)	360.8 (4.8)	314.6 (4.5)	273.9 (3.6)	334.1 (6.4)	350.4 (8.3)	233.9 (4.7)
22 Rajasthan	2232.9 (10.0)	2457.2 (12.6)	2577.2 (14.7)	1500.1 (9.2)	1322.3 (9.2)	1622.5 (12.8)	1309.0 (11.9)	1159.1 (10.6)	1427.3 (16.9)	1311.2 (17.7)	1074.7 (16.9)	952.1 (16.4)
23 Sikkim	634.1 (31.8)	624.8 (55.4)	436.0 (46.0)	320.5 (19.8)	280.8 (17.3)	253.2 (18.2)	225.0 (18.1)	242.1 (24.4)	158.6 (26.4)	140.5 (53.5)	126.1 (50.4)	112.9 (49.3)
24 Tamil Nadu	1714.7 (5.6)	1577.2 (6.1)	1539.9 (6.3)	1384.8 (6.1)	1069.9 (5.4)	1051.1 (6.1)	926.9 (6.0)	784.0 (6.3)	877.6 (7.7)	1008.3 (10.0)	821.8 (8.4)	733.6 (7.5)
25 Tripura	1500 (54.9)	1373.6 (51.5)	1181.8 (55.4)	731.0 (41.2)	682.4 (44.6)	545.8 (40.4)	609.0 (51.7)	622.5 (62.9)	425.9 (48.4)	361.2 (46.0)	334.5 (50.9)	328.0 (48.4)
26 Uttaranchal	1248.7 (23.4)	1309 (27.4)	446.8 (40.2)									
27 Uttar Pradesh	4191.4 (9.5)	4378.4 (10.2)	2773.2 (7.6)	2603.6 (7.5)	2222.4 (7.1)	2166.5 (8.1)	2331.7 (10.1)	2312.9 (11.1)	2665.8 (12.7)	2729.8 (16.8)	2970.3 (18.4)	2362.4 (17.5)
28 West Bengal	2500.8 (8.1)	3041.6 (10.1)	3154.5 (11.8)	1538.6 (6.8)	1535.6 (9.0)	1013.8 (7.5)	1130.6 (8.7)	898.4 (8.5)	993.1 (10.7)	1090.4 (13.7)	896.7 (13.5)	750.0 (11.9)
29 NCT Delhi	488 (5.5)	503.2 (5.4)	495.0 (6.7)	446.1 (7.5)	383.4 (7.8)	369.6 (8.8)	205.4 (5.8)	122.3 (4.1)	93.4 (3.9)	0.0 (0.0)	-	-
All States	54102 (12.6)	50681.0 (12.6)	37783.8 (10.9)	30623.5 (9.8)	##### (9.0)	24222.5 (10.6)	23154.7 (11.4)	20995.8 (11.8)	20004.4 (12.4)	21176.0 (15.7)	17758.8 (14.9)	15225.7 (14.0)

**Appendix Table 24: State-wise Grants from the Centre**

(Rs crore)

States (1)	1990-91 Accounts (14)	1989-90 Accounts (15)	1988-89 Accounts (16)	1987-88 Accounts (17)	1986-87 Accounts (18)	1985-86 Accounts (19)	1984-85 Accounts (20)	1983-84 Accounts (21)	1982-83 Accounts (22)	1981-82 Accounts (23)	1980-81 Accounts (24)
20 Orissa	606.9 (19.9)	444.6 (18.1)	486.2 (21.4)	388.1 (19.5)	317.7 (18.4)	248.8 (17.4)	189.9 (14.9)	232.6 (23.0)	326.3 (26.9)	162.2 (19.6)	195.2 (22.3)
21 Punjab	181.1 (5.4)	121.7 (4.2)	191.8 (7.2)	119.3 (4.6)	140.6 (7.7)	192.6 (9.9)	78.5 (4.6)	67.0 (4.6)	49.3 (4.4)	43.3 (4.3)	44.1 (5.4)
22 Rajasthan	852.5 (18.0)	481.8 (13.5)	641.9 (18.8)	630.8 (18.7)	485.3 (18.9)	314.5 (14.6)	193.1 (10.6)	192.5 (12.2)	173.3 (12.1)	172.8 (12.7)	149.7 (13.4)
23 Sikkim	96.3 (54.2)	80.8 (48.5)	92.3 (57.3)	81.9 (61.0)	75.3 (63.1)	62.4 (51.4)	59.2 (72.3)	43.3 (66.4)	36.6 (77.9)	30.7 (68.4)	29.3 (68.1)
24 Tamil Nadu	579.4 (8.8)	422.3 (7.5)	437.1 (9.5)	379.7 (9.1)	284.2 (7.9)	334.8 (10.1)	268.5 (9.1)	225.2 (8.2)	142.6 (6.2)	125.7 (6.3)	116.5 (6.9)
25 Tripura	294.9 (48.2)	286.7 (54.5)	240.3 (47.8)	189.0 (47.9)	166.5 (54.0)	151.9 (53.3)	147.1 (69.9)	107.2 (59.8)	91.5 (61.7)	69.6 (55.1)	75.5 (52.8)
26 Uttaranchal											
27 Uttar Pradesh	2064.9 (16.8)	1050.0 (10.9)	1115.7 (14.2)	925.1 (13.8)	713.3 (11.0)	827.0 (16.0)	658.7 (13.1)	576.5 (14.4)	476.6 (13.6)	430.9 (14.2)	378.4 (14.2)
28 West Bengal	712.3 (11.8)	381.4 (7.8)	657.7 (15.2)	553.3 (14.0)	447.2 (12.7)	409.3 (13.7)	196.5 (7.2)	172.5 (7.8)	197.5 (9.4)	120.1 (6.5)	112.4 (7.2)
29 NCT Delhi	-	-	-	-	-	-	-	-	-	-	-
All States	12643.3 (13.9)	8505.4 (11.1)	9660.0 (14.4)	8275.0 (13.9)	6985.1 (13.4)	6322.6 (14.1)	4761.6 (12.0)	4092.7 (12.2)	3381.5 (11.6)	2726.4 (10.7)	2622.6 (11.6)

[Blank or '0' or '..' or '-' means either zero or not available or not relevant]

Note: Figures in brackets are percentages of total expenditures of respective state governments.

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	Gross Loans												
	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-00 Accounts (5)	1998-99 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)	1990-91 Accounts (14)
1 Andhra Pradesh	4341.9 (12.3)	4391.1 (14.0)	2314.9 (8.2)	3188.9 (14.0)	3022.1 (13.8)	2054.0 (11.6)	1636.4 (10.1)	1627.6 (11.4)	1516.2 (12.2)	1500.8 (14.2)	1015.5 (11.3)	912.6 (11.7)	790.8 (12.0)
2 Arunachal Pradesh	107.0 (7.8)	99.6 (6.5)	85.3 (7.1)	15.2 (1.4)	58.2 (5.8)	49.5 (5.1)	44.9 (5.0)	37.9 (4.7)	34.2 (5.0)	27.6 (4.8)	27.4 (5.4)	23.1 (5.1)	36.3 (8.4)
3 Assam	917.1 (8.7)	829.7 (8.0)	921.8 (12.1)	1090.4 (15.4)	450.4 (8.7)	671.6 (13.4)	445.3 (10.4)	665.1 (15.1)	509.4 (12.7)	-80.3 (-2.2)	239.1 (7.6)	230.2 (8.3)	876.8 (32.4)
4 Bihar	3145.8 (19.2)	2679.5 (18.0)	3610.7 (21.3)	3211.0 (16.4)	2808.9 (23.1)	1790.3 (17.5)	1340.9 (15.0)	1154.2 (12.3)	1064.3 (12.4)	984.5 (11.7)	934.9 (12.1)	1134.0 (16.7)	1002.8 (16.1)
5 Chattisgarh	794.0 (11.3)	724.6 (12.1)	142.2 (7.4)										
6 Goa	256.4 (9.0)	255.0 (10.0)	209.9 (10.7)	130.6 (8.1)	127.1 (8.7)	90.8 (7.2)	70.5 (7.5)	61.1 (6.5)	59.8 (9.9)	49.1 (8.8)	51.6 (10.3)	49.5 (10.4)	106.6 (26.7)
7 Gujarat	7521.0 (25.7)	7195.6 (23.8)	5925.4 (21.8)	3581.4 (16.7)	2841.5 (14.8)	2021.4 (13.6)	1437.4 (11.4)	1308.2 (12.1)	968.5 (10.2)	797.3 (9.5)	849.0 (10.6)	811.1 (11.7)	883.2 (16.1)
8 Haryana	1311.2 (11.0)	1282.0 (11.7)	928.0 (10.1)	1024.2 (12.3)	1005.6 (11.7)	801.9 (10.3)	531.6 (6.8)	805.7 (13.1)	412.4 (6.0)	303.9 (7.4)	255.1 (8.6)	263.8 (9.7)	281.4 (11.8)
9 Himachal Pradesh	333.8 (5.6)	330.9 (6.1)	330.6 (6.2)	617.6 (13.1)	466.3 (11.2)	715.6 (20.7)	336.2 (12.8)	186.0 (7.9)	307.1 (15.3)	146.0 (8.6)	115.8 (8.0)	106.6 (4.6)	225.3 (20.2)
10 Jammu and Kashmir	501.4 (5.9)	480.7 (6.0)	435.1 (5.6)	935.2 (13.2)	446.4 (7.6)	522.1 (10.7)	425.2 (10.6)	277.9 (7.8)	255.0 (7.6)	147.9 (5.7)	123.5 (5.3)	142.9 (6.3)	499.9 (24.7)
11 Jharkhand	436.4 (4.6)	345.0 (4.3)											
12 Karnataka	4307.8 (16.8)	3251.0 (14.8)	2120.1 (10.8)	1877.6 (10.5)	1552.0 (10.4)	1133.2 (9.0)	1065.3 (8.9)	807.6 (7.8)	1221.3 (13.8)	688.9 (8.5)	669.7 (9.4)	528.0 (8.5)	459.7 (9.2)
13 Kerala	1775.1 (11.6)	1333.9 (9.8)	923.3 (7.0)	1073.0 (8.3)	869.6 (8.2)	567.1 (5.8)	539.9 (6.8)	655.5 (9.5)	749.4 (12.6)	595.8 (11.6)	529.5 (12.1)	575.0 (14.3)	408.4 (12.1)
14 Madhya Pradesh	2292.1 (12.6)	2154.6 (10.9)	1985.8 (11.7)	2351.6 (13.1)	1861.8 (11.7)	1441.9 (10.1)	1065.3 (8.1)	781.5 (7.4)	743.8 (8.0)	658.5 (7.4)	592.2 (7.7)	615.6 (9.3)	541.6 (9.1)
15 Maharashtra	7076.7 (15.6)	7122.3 (16.2)	5401.4 (12.8)	4903.2 (12.8)	4716.6 (15.6)	3784.6 (13.7)	3004.3 (12.0)	1901.3 (8.9)	1476.6 (7.4)	1470.0 (9.2)	1214.5 (8.7)	1534.2 (12.7)	1296.0 (12.0)
16 Manipur	435.9 (21.7)	418.3 (19.1)	236.9 (17.2)	92.9 (5.2)	146.5 (13.1)	132.8 (11.7)	33.3 (3.3)	23.6 (2.9)	22.9 (3.4)	72.5 (11.4)	51.5 (6.3)	16.1 (2.9)	58.8 (13.0)
17 Meghalaya	51.8 2.8	65.6 3.8	31.4 2.2	50.7 4.2	48.9 (4.9)	39.4 (4.6)	28.5 (3.6)	20.9 (2.7)	37.5 (6.4)	105.4 (15.5)	22.2 (4.1)	20.7 (4.3)	27.9 (7.0)
18 Mizoram	63.2 (5.2)	67.0 (4.8)	41.9 (3.3)	49.9 (4.3)	36.9 (4.1)	33.1 (3.8)	29.8 (3.7)	31.3 (4.4)	19.8 (3.3)	20.5 (3.9)	14.6 (3.0)	13.6 (3.3)	29.7 (5.7)

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	1989-90 Accounts (15)	1988-89 Accounts (16)	1987-88 Accounts (17)	1986-87 Accounts (18)	1985-86 Accounts (19)	1984-85 Accounts (20)	1983-84 Accounts (21)	1982-83 Accounts (22)	1981-82 Accounts (23)	1980-81 Accounts (24)
1 Andhra Pradesh	625.8 (10.9)	508.1 (9.7)	445.7 (10.4)	416.9 (10.2)	427.4 (12.6)	309.6 (9.9)	246.4 (9.6)	229.8 (17.0)	189.9 (10.3)	213.5 (13.3)
2 Arunachal Pradesh	28.2 (7.0)	15.5 (4.7)	15.7 (4.7)	8.6 (3.8)						
3 Assam	569.6 (24.9)	461.9 (24.5)	428.5 (24.3)	371.7 (22.7)	430.8 (35.1)	308.4 (27.2)	295.6 (31.2)	198.5 (32.5)	171.2 (27.8)	157.6 (20.8)
4 Bihar	829.0 (15.8)	689.0 (15.4)	553.0 (14.1)	540.6 (16.1)	698.9 (23.4)	486.4 (20.0)	514.9 (23.2)	347.8 (16.9)	258.6 (13.4)	259.9 (14.5)
5 Chattisgarh										
6 Goa	90.6 (27.5)	81.2 (27.4)	114.2 (47.5)	78.9 (31.0)						
7 Gujarat	800.3 (16.7)	754.4 (17.1)	746.2 (18.3)	577.5 (17.6)	464.2 (17.6)	320.0 (13.1)	290.2 (13.2)	357.0 (18.2)	219.9 (13.7)	163.5 (11.3)
8 Haryana	222.0 (10.5)	251.5 (13.4)	193.0 (11.6)	296.4 (19.5)	231.7 (18.0)	120.1 (10.7)	180.3 (18.7)	119.4 (13.5)	90.2 (12.7)	64.7 (10.6)
9 Himachal Pradesh	136.3 (13.8)	99.0 (10.2)	97.9 (12.1)	61.3 (9.5)	83.9 (14.1)	44.2 (9.3)	31.7 (8.6)	30.1 (8.9)	21.9 (7.0)	20.5 (6.1)
10 Jammu and Kashmir	511.0 (31.7)	409.1 (29.1)	345.1 (27.7)	271.4 (27.1)	275.3 (30.5)	205.8 (26.9)	177.9 (28.7)	144.1 (28.6)	140.3 (25.0)	124.1 (29.0)
11 Jharkhand										
12 Karnataka	563.6 (12.7)	365.8 (9.7)	319.4 (9.2)	362.5 (11.9)	504.0 (17.4)	371.8 (14.2)	225.7 (11.3)	175.4 (10.1)	134.3 (9.5)	147.5 (11.3)
13 Kerala	349.3 (12.2)	289.1 (11.7)	301.9 (13.4)	284.8 (13.0)	425.8 (21.7)	213.0 (13.2)	199.7 (14.6)	108.5 (10.6)	93.5 (8.4)	74.8 (8.7)
14 Madhya Pradesh	525.2 (10.9)	519.5 (11.2)	463.3 (11.7)	398.2 (11.7)	513.0 (29.9)	287.3 (11.3)	265.6 (11.1)	230.5 (11.6)	180.9 (10.6)	211.2 (13.3)
15 Maharashtra	1094.9 (11.2)	915.8 (11.4)	858.1 (12.4)	973.5 (15.1)	905.0 (27.5)	741.7 (14.7)	569.2 (13.4)	454.0 (12.6)	358.3 (11.4)	312.0 (11.9)
16 Manipur	29.2 (7.0)	18.3 (4.8)	13.1 (4.2)	16.9 (5.7)	42.9 (17.3)	10.2 (4.5)	9.8 (6.2)	15.6 (10.3)	22.0 (16.2)	42.1 (26.5)
17 Meghalaya	35.0 (9.9)	22.7 (7.2)	15.8 (5.8)	13.2 (5.5)	13.0 (7.1)	10.8 (6.5)	9.9 (7.2)	8.3 (6.8)	5.1 (4.9)	4.1 (4.0)
18 Mizoram	23.7 (9.1)	12.7 (4.1)	11.3 (3.9)	-	33.0 (18.6)					



Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	Net Loans											
	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1 Andhra Pradesh	3337.1 (9.4)	3526.0 (11.3)	1519.7 (5.4)	2615.2 (11.5)	1881.8 (8.6)	1575.6 (8.9)	808.4 (5.0)	1333.6 (9.3)	1247.9 (10.0)	1241.6 (11.8)	796.1 (8.9)	688.5 (8.8)
2 Arunachal Pradesh	82.1 (6.0)	78.6 (5.2)	67.1 (5.6)		44.4 (4.4)	39.1 (4.0)	36.5 (4.1)	30.8 (3.8)	24.9 (3.6)	16.7 (2.9)	19.6 (3.9)	6.1 (1.3)
3 Assam	466.8 (4.4)	423.2 (4.1)	526.0 (6.9)	511.3 (7.2)	140.0 (2.7)	153.8 (3.1)	134.0 (3.1)	313.6 (7.1)	192.5 (4.8)	-377.6 (-10.4)	-53.4 (-1.7)	153.6 (5.5)
4 Bihar	2538.4 (15.5)	2190.1 (14.7)	3059.1 (18.1)	2679.8 (13.7)	2313.4 (19.0)	1320.3 (12.9)	967.4 (10.8)	803.4 (8.5)	727.1 (8.5)	619.1 (7.3)	594.0 (7.7)	834.7 (12.3)
5 Chattisgarh	640.7 (9.1)	596.3 (9.9)	80.0 (4.2)									
6 Goa	205.2 (7.2)	211.2 (8.3)	166.4 (8.5)	94.5 (5.9)	93.5 (6.4)	60.5 (4.8)	43.3 (4.6)	37.9 (4.0)	40.9 (6.8)	17.7 (3.2)	34.5 (6.9)	33.2 (7.0)
7 Gujarat	6794.7 (23.2)	6452.9 (21.4)	4839.2 (17.8)	3078.9 (14.3)	2395.0 (12.5)	1623.7 (10.9)	1102.9 (8.8)	1026.3 (9.5)	719.2 (7.6)	541.8 (6.4)	543.1 (6.8)	591.9 (8.5)
8 Haryana	1066.0 (8.9)	1058.5 (9.6)	735.6 (8.0)	858.2 (10.3)	759.3 (8.8)	573.4 (7.3)	320.9 (4.1)	713.2 (11.6)	325.8 (4.7)	211.8 (5.2)	173.9 (5.9)	189.6 (6.9)
9 Himachal Pradesh	88.1 (1.5)	163.3 (3.0)	-19.9 (-0.4)	367.8 (7.8)	318.7 (7.6)	663.0 (19.2)	290.0 (11.0)	146.8 (6.2)	249.1 (12.4)	88.7 (5.2)	59.4 (4.1)	53.5 (2.3)
10 Jammu and Kashmir	144.4 (1.7)	79.6 (1.0)	229.3 (2.9)	738.1 (10.4)	189.1 (3.2)	368.6 (7.5)	271.3 (6.7)	125.5 (3.5)	-13.9 (-0.4)	-62.9 (-2.4)	121.9 (5.3)	2.5 (0.1)
11 Jharkhand	271.0 (2.9)	187.1 (2.4)										
12 Karnataka	3733.1 (14.5)	2770.5 (12.6)	1700.7 (8.6)	1533.9 (8.6)	1253.6 (8.4)	876.9 (7.0)	844.5 (7.0)	613.9 (5.9)	1052.1 (11.9)	504.3 (6.2)	489.2 (6.9)	371.0 (6.0)
13 Kerala	1415.3 (9.2)	802.4 (5.9)	639.3 (4.9)	826.1 (6.4)	657.6 (6.2)	378.0 (3.9)	374.3 (4.7)	512.2 (7.4)	611.8 (10.3)	393.2 (7.7)	286.2 (6.6)	269.1 (6.7)
14 Madhya Pradesh	1834.6 (10.1)	1780.7 (9.0)	1585.2 (9.4)	1958.3 (10.9)	1512.7 (9.5)	1132.2 (8.0)	795.8 (6.1)	544.4 (5.1)	517.8 (5.6)	365.7 (4.1)	309.0 (4.0)	393.5 (5.9)
15 Maharashtra	5952.6 (13.1)	6161.4 (14.0)	4540.7 (10.8)	4085.6 (10.7)	3984.6 (13.1)	3136.7 (11.3)	2462.0 (9.8)	1440.0 (6.7)	1060.4 (5.3)	1079.6 (6.8)	858.7 (6.1)	1215.5 (10.0)
16 Manipur	61.9 (3.1)	62.8 (2.9)	149.8 (10.8)	63.9 (3.6)	47.9 (4.3)	58.2 (5.1)	-0.4 (-0.0)	13.5 (1.7)	5.7 (0.8)	-0.3 (-0.0)	-7.2 (-0.9)	-7.1 (-1.3)
17 Meghalaya	30.0 (1.6)	44.4 (2.5)	13.1 (0.9)	34.7 (2.9)	35.4 (3.5)	27.2 (3.2)	17.8 (2.3)	11.5 (1.5)	29.6 (5.0)	20.6 (3.0)	14.1 (2.6)	12.7 (2.7)
18 Mizoram	46.0 (3.8)	53.0 (3.8)	-23.5 (-1.8)	39.5 (3.4)	28.2 (3.2)	25.4 (2.9)	23.4 (2.9)	26.0 (3.6)	12.7 (2.1)	14.2 (2.7)	8.4 (1.7)	8.0 (1.9)

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
1 Andhra Pradesh	593.7 (9.0)	402.68 (7.0)	302.68 (5.8)	259.89 (6.0)	270.78 (6.7)	331.85 (9.7)	206.39 (6.6)	154.51 (6.0)	149.2 (12.9)	110.4 (6.0)	144.8 (9.0)
2 Arunachal Pradesh	23.3 (5.4)	1.64 (0.4)	-2.4 (-0.7)	0.84 (0.2)	-5.18 (-2.3)						
3 Assam	538.9 (19.9)	381.92 (16.7)	299.72 (15.9)	312.05 (17.7)	249.77 (15.3)	343.75 (28.0)	230.42 (20.3)	248.02 (26.2)	162.7 (27.3)	106.5 (17.3)	-97.3 (-12.8)
4 Bihar	751.9 (12.1)	569.77 (10.9)	427.46 (8.1)	325.21 (8.3)	316.73 (9.4)	492.87 (16.5)	303.07 (12.4)	374.35 (16.9)	232.53 (11.3)	181.0 (9.4)	196.3 (11.0)
5 Chattisgarh											
6 Goa	92 (23.1)	79.5 (24.1)	73.38 (24.8)	90.03 (37.5)	57.65 (22.7)						
7 Gujarat	741.6 (13.5)	625.43 (13.0)	550.68 (12.5)	565.39 (13.8)	417.35 (12.7)	333.29 (12.7)	244.92 (10.0)	220.99 (10.1)	277.58 (14.1)	143.8 (9.0)	118.1 (8.2)
8 Haryana	212.4 (8.9)	136.79 (6.5)	138.85 (7.4)	89.07 (5.4)	123.05 (8.1)	143.36 (11.2)	68.37 (6.1)	84.11 (8.7)	43.35 (4.9)	58.8 (8.3)	42.9 (7.1)
9 Himachal Pradesh	200 (17.9)	112.81 (11.5)	78.4 (8.1)	80.58 (10.0)	44.56 (6.9)	58.74 (9.9)	34.39 (7.2)	26.01 (7.0)	26.17 (7.7)	18.4 (5.9)	-58.6 (-17.3)
10 Jammu and Kashmir	365.9 (18.1)	392.42 (24.4)	330.31 (23.5)	254.55 (20.4)	232.05 (23.2)	247.35 (27.4)	152.85 (20.0)	134.67 (21.7)	111.59 (22.1)	113.5 (20.2)	102.9 (24.1)
11 Jharkhand											
12 Karnataka	314 (6.3)	374.16 (8.5)	190.12 (5.0)	148.69 (4.3)	208.66 (6.8)	277.55 (9.6)	181.48 (6.9)	105.12 (5.3)	86.36 (5.0)	79.0 (5.6)	71.5 (5.5)
13 Kerala	269.8 (8.0)	158.69 (5.6)	121.13 (4.9)	120.35 (5.4)	113.44 (5.2)	185.31 (9.5)	40.87 (2.5)	144.97 (10.6)	69.15 (6.7)	-54.2 (-4.9)	56.1 (6.6)
14 Madhya Pradesh	278.1 (4.7)	344.33 (7.1)	329.46 (7.1)	299.6 (7.6)	237.57 (7.0)	367.74 (11.9)	150.14 (5.9)	177.6 (7.4)	155.73 (7.9)	127.4 (7.5)	155.7 (9.8)
15 Maharashtra	1015.2 (9.4)	847.28 (8.6)	685.11 (8.5)	643.53 (9.3)	721.11 (11.2)	716.34 (12.4)	565.47 (11.2)	422.28 (9.9)	341.06 (9.4)	264.7 (8.4)	265.7 (10.2)
16 Manipur	43.9 (9.7)	12.73 (3.1)	5.1 (1.3)	0.53 (0.2)	-0.29 (-0.1)	17.27 (7.0)	-0.8 (-0.4)	5.46 (3.5)	9.53 (6.3)	-0.5 (-0.4)	-12.0 (-7.5)
17 Meghalaya	20.9 (5.2)	28.84 (8.1)	18.09 (5.7)	11.09 (4.0)	9.26 (3.9)	5.88 (3.2)	6.84 (4.1)	6.91 (5.1)	6.12 (5.0)	4.2 (4.1)	-15.0 (-14.7)
18 Mizoram	-102.3 (-19.7)	23.7 (9.1)	12.15 (3.9)	2.23 (0.8)	-7.55 (-15.1)	27.06 (15.3)					

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	Gross Loans												
	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-00 Accounts (5)	1998-99 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)	1990-91 Accounts (14)
19 Nagaland	113.6 (5.8)	184.1 (9.1)	81.3 (4.4)	193.9 (13.0)	215.0 (14.4)	40.8 (3.3)	33.7 (3.1)	28.7 (2.8)	52.6 (5.8)	122.2 (13.1)	189.5 (22.1)	60.4 (9.3)	73.6 (13.3)
20 Orissa	2508.7 (17.7)	2147.5 (17.1)	1738.9 (15.7)	1553.1 (15.3)	1470.8 (17.0)	1150.0 (16.8)	700.9 (11.1)	663.8 (11.9)	605.2 (12.1)	540.0 (12.1)	444.9 (11.4)	436.6 (12.0)	607.4 (19.9)
21 Punjab	4091.0 (21.3)	3272.3 (19.5)	2954.5 (20.9)	2802.0 (23.4)	2359.8 (21.5)	1454.4 (15.4)	1517.9 (20.1)	800.0 (11.4)	1185.9 (15.8)	1351.3 (25.9)	1234.5 (29.3)	972.4 (19.4)	1191.2 (35.4)
22 Rajasthan	4105.2 (18.3)	3531.4 (18.1)	2693.9 (15.4)	3354.6 (20.6)	1963.5 (13.7)	1879.3 (14.8)	1489.9 (13.6)	1140.2 (10.5)	887.5 (10.5)	661.2 (8.9)	605.1 (9.5)	557.6 (9.6)	626.7 (13.3)
23 Sikkim	55.1 (2.8)	192.8 (17.1)	36.2 (3.8)	64.0 (4.0)	53.5 (3.3)	41.3 (3.0)	37.4 (3.0)	20.1 (2.0)	16.1 (2.7)	13.0 (4.9)	11.8 (4.7)	11.5 (5.0)	12.3 (6.9)
24 Tamil Nadu	3073.4 (10.0)	2547.9 (9.8)	2367.0 (9.7)	2010.8 (8.9)	1634.3 (8.2)	1434.8 (8.3)	1306.7 (8.5)	988.4 (7.9)	1502.3 (13.1)	1087.8 (10.8)	974.3 (10.0)	859.5 (8.7)	747.6 (11.3)
25 Tripura	128.2 (4.7)	116.6 (4.4)	17.2 (0.8)	158.7 (9.0)	121.0 (7.9)	89.8 (6.7)	60.1 (5.1)	33.0 (3.3)	37.7 (4.3)	33.8 (4.3)	43.7 (6.7)	35.2 (5.2)	68.5 (11.2)
26 Uttaranchal	653.8 (12.2)	453.8 (9.5)	171.5 (15.4)										
27 Uttar Pradesh	8123.4 (18.5)	7115.0 (16.6)	6007.3 (16.4)	6644.5 (19.2)	5687.1 (18.1)	4197.7 (15.8)	3260.0 (14.2)	2765.2 (13.3)	3216.7 (15.3)	1782.8 (11.0)	1952.8 (12.1)	2226.9 (16.5)	1995.0 (16.2)
28 West Bengal	8826.7 (28.4)	7279.8 (24.1)	6434.4 (24.1)	5630.3 (24.8)	5402.8 (31.5)	3607.0 (26.6)	2489.1 (19.1)	2018.7 (19.2)	1839.9 (19.8)	1196.7 (15.0)	936.9 (14.1)	931.9 (14.8)	1126.8 (18.7)
29 NCT Delhi	1890.8 (21.4)	1910.0 (20.4)	1764.1 (24.0)	1399.5 (23.7)	975.6 (19.7)	1026.5 (24.4)	851.2 (24.2)	796.4 (27.0)	510.3 (21.2)	132.5 (16.6)	-	-	-
All States	71054.7 (16.5)	62930.3 (15.7)	51572.0 (14.9)	48004.5 (15.3)	40342.2 (15.1)	30770.9 (13.5)	23781.7 (11.7)	19599.5 (11.0)	19252.5 (11.9)	14409.7 (10.7)	13099.6 (11.0)	13069.0 (12.0)	13974.3 (15.3)

\* Although the figures for all states gross loans for 1982-83 & 1983-84 given in the November 1985 and October 1984 RBI Bulletin are Rs 4902.6 crore & Rs 4165.4 crore individual states gross loans does not correspond to these figures. The actual figures are Rs 5302 crore for 1983-84 and Rs 4240 crore for 1982-83 and Rs 4240 crore for 1982-83. Similarly for net loans the figures given in the RBI Bulletins are Rs 3031 crore for 1983-84 & Rs 2735 crore for 1982-83 as against totals of Rs 3431 crore for 1983-84.

['-' means either zero or not available or not relevant]

Notes: (1) Figures in brackets are percentages of total expenditures of respective state governments.

(2) Loans from the Centre is inclusive of special securities issued to NSSF. However, the figures of special securities issued to NSSF are not available for few states for certain period. So, the figures for all states may not exactly match with the aggregate figures of individual states.

(3) Figures for Bihar and Nagaland for 2000-01 (Accounts) relate to Revised Estimates.

(4) Blank indicates non-availability of figures.

(5) Figures for Bihar, Jammu & Kashmir and Nagaland for the year 1992-93 (Accounts) relate to Revised Estimates.

(6) Loans from the Centre exclude the medium term loans of Rs 400 crores for 1983-84 (Accounts) and Rs 1743.46 crores for 1982-83 (Accounts), given by the centre to the states to clear overdrafts. Therefore, figures provided against all states during 1982-84 may not match with the sum of each states figure.

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
19 Nagaland	29.7 (5.8)	21.4 (4.8)	18.8 (4.3)	35.8 (10.4)	23.8 (8.8)	9.6 (4.8)	17.9 (7.9)	6.3 (3.8)	4.4 (3.2)	12.0 (7.3)
20 Orissa	355.3 (14.4)	336.4 (14.8)	304.5 (15.3)	205.2 (11.9)	222.8 (37.3)	157.8 (12.4)	214.4 (21.2)	156.1 (12.9)	123.3 (14.9)	138.2 (15.8)
21 Punjab	910.0 (31.2)	1041.5 (39.0)	972.9 (37.2)	573.0 (31.4)	695.8 (35.9)	629.9 (36.6)	304.9 (21.1)	163.0 (14.5)	136.4 (13.6)	92.8 (11.4)
22 Rajasthan	476.2 (13.3)	633.4 (18.6)	553.7 (16.4)	406.0 (15.8)	338.7 (15.7)	290.4 (15.9)	243.8 (15.5)	241.4 (16.8)	253.0 (18.6)	175.3 (15.7)
23 Sikkim	23.1 (13.8)	8.5 (5.3)	8.0 (5.9)	6.9 (5.8)	5.7 (4.7)	4.5 (5.5)	7.7 (11.7)	3.8 (8.1)	2.6 (5.9)	2.9 (6.7)
24 Tamil Nadu	525.5 (9.3)	402.7 (8.7)	392.9 (9.4)	343.9 (9.5)	353.7 (10.7)	257.4 (8.7)	313.9 (11.4)	208.6 (9.1)	154.6 (7.7)	154.6 (9.2)
25 Tripura	74.0 (14.1)	36.6 (7.3)	24.6 (6.2)	16.4 (5.3)	14.9 (5.2)	14.8 (7.1)	10.3 (5.7)	7.8 (5.3)	6.1 (4.8)	5.6 (3.9)
26 Uttaranchal										
27 Uttar Pradesh	1565.5 (16.3)	1338.0 (17.0)	1194.2 (17.8)	815.5 (12.6)	1053.7 (20.4)	682.0 (13.6)	680.1 (17.0)	483.6 (13.8)	420.3 (13.8)	381.4 (14.3)
28 West Bengal	866.0 (17.7)	703.3 (16.3)	642.5 (16.2)	628.2 (17.8)	610.2 (20.4)	434.2 (15.9)	492.7 (22.2)	550.6 (26.1)	385.9 (20.7)	263.7 (17.0)
29 NCT Delhi										
All States	11258.6 (14.7)	9936.6 (14.8)	9034.2 (15.1)	7702.8 (14.8)	8368.3 (18.7)	5909.7 (14.9)	4902.6 (14.6)	4165.4 (14.3)	3372.5 (13.2)	3021.9 (13.3)

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	Net Loans											
	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	BE	RE	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	Accounts
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
19 Nagaland	74.3 (3.8)	73.9 (3.7)	61.4 (3.3)	127.2 (8.5)	30.3 (2.0)	28.4 (2.3)	22.1 (2.0)	17.8 (1.7)	35.9 (4.0)	12.7 (1.4)	-3.3 (-0.4)	12.0 (1.9)
20 Orissa	1956.4 (13.8)	1578.9 (12.6)	1108.4 (10.0)	1307.9 (12.9)	1030.9 (11.9)	870.9 (12.7)	515.1 (8.2)	505.6 (9.1)	412.0 (8.3)	285.2 (6.4)	279.7 (7.1)	215.4 (5.9)
21 Punjab	3131.3 (16.3)	2387.6 (14.2)	2322.9 (16.5)	1670.4 (13.9)	1077.8 (9.8)	930.1 (9.8)	1096.4 (14.5)	408.8 (5.8)	822.2 (11.0)	987.4 (18.9)	1127.1 (26.8)	875.4 (17.4)
22 Rajasthan	3393.2 (15.1)	2804.0 (14.4)	2224.6 (12.7)	2546.9 (15.7)	1615.2 (11.3)	1115.3 (8.8)	926.3 (8.4)	856.1 (7.8)	694.2 (8.2)	463.1 (6.2)	433.7 (6.8)	377.4 (6.5)
23 Sikkim	36.8 (1.8)	158.5 (14.0)	9.1 (1.0)	52.6 (3.2)	25.2 (1.6)	18.8 (1.3)	16.2 (1.3)	14.7 (1.5)	11.8 (2.0)	9.2 (3.5)	8.3 (3.3)	8.2 (3.6)
24 Tamil Nadu	2429.1 (7.9)	1958.1 (7.5)	1844.7 (7.5)	1539.6 (6.8)	1225.1 (6.2)	1088.0 (6.3)	992.8 (6.4)	738.9 (5.9)	1277.7 (11.2)	841.0 (8.4)	745.3 (7.6)	643.2 (6.5)
25 Tripura	92.6 (3.4)	84.0 (3.1)	-11.6 (-0.5)	133.8 (7.5)	99.3 (6.5)	71.2 (5.3)	44.4 (3.8)	19.7 (2.0)	17.5 (2.0)	13.1 (1.7)	19.2 (2.9)	17.3 (2.6)
26 Uttaranchal	593.8 (11.1)	402.8 (8.4)	143.2 (12.9)									
27 Uttar Pradesh	6500.0 (14.8)	5682.9 (13.3)	4727.6 (12.9)	5522.2 (16.0)	4687.2 (14.9)	3323.3 (12.5)	2509.9 (10.9)	2122.0 (10.2)	2622.6 (12.5)	1229.3 (7.6)	1464.4 (9.1)	1764.1 (13.1)
28 West Bengal	7839.9 (25.3)	6219.1 (20.6)	5526.4 (20.7)	5042.9 (22.2)	4903.5 (28.6)	3191.2 (23.5)	2080.8 (16.0)	1698.5 (16.2)	1552.4 (16.7)	885.1 (11.1)	599.4 (9.0)	644.2 (10.2)
29 NCT Delhi	1764.6 (19.9)	1627.1 (17.4)	1576.6 (21.4)	1394.8 (23.6)	707.2 (14.3)	1026.5 (24.4)	851.2 (24.2)	726.4 (24.6)	510.3 (21.2)	132.5 (16.6)		
All States	58336.4 (13.5)	50772.0 (12.6)	41002.0 (11.8)	38823.7 (12.4)	31056.9 (11.7)	23676.3 (10.4)	17547.3 (8.7)	14801.1 (8.3)	14760.2 (9.1)	9532.8 (7.1)	8921.3 (7.5)	9373.5 (8.6)

Appendix Table 25: Statewise Gross and Net Loans from Centre

(Rs. Crore)

States (1)	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
19 Nagaland	48.1 (8.7)	13.88 (2.7)	7.01 (1.6)	5.58 (1.3)	27.94 (8.1)	10.45 (3.8)	5.24 (2.6)	6.82 (3.0)	5.12 (3.0)	1.8 (1.3)	-34.4 (-20.9)
20 Orissa	385.8 (12.7)	223.37 (9.1)	217.48 (9.6)	197.41 (9.9)	125.07 (7.2)	143.62 (10.1)	84.81 (6.7)	154.17 (15.3)	106.97 (8.8)	87.1 (10.5)	48.9 (5.6)
21 Punjab	1060 (31.5)	791.75 (27.2)	905.35 (33.9)	795.79 (30.4)	444.8 (24.4)	528.35 (27.3)	368.92 (21.4)	69.16 (4.8)	49.3 (4.4)	49.8 (5.0)	44.1 (5.4)
22 Rajasthan	152.8 (3.2)	245.73 (6.9)	381.96 (11.2)	329.92 (9.8)	188.02 (7.3)	188.3 (8.7)	141.52 (7.7)	152.5 (9.7)	148.51 (10.3)	113.8 (8.4)	46.8 (4.2)
23 Sikkim	9.3 (5.2)	20.13 (12.1)	6.19 (3.8)	6.33 (4.7)	5.78 (4.8)	4.9 (4.0)	2.93 (3.6)	3.78 (5.8)	(3.8) (0.0)	2.1 (4.7)	2.6 (6.0)
24 Tamil Nadu	480 (7.3)	332.94 (5.9)	228.1 (4.9)	234.46 (5.6)	208.88 (5.8)	196.31 (5.9)	168.3 (5.7)	192.49 (7.0)	120.72 (5.3)	107.1 (5.3)	114.4 (6.8)
25 Tripura	45.5 (7.4)	63.19 (12.0)	28.48 (5.7)	13.36 (3.4)	10.04 (3.3)	7.22 (2.5)	10.11 (4.8)	7.38 (4.1)	5.56 (3.7)	5.2 (4.1)	-22.0 (-15.4)
26 Uttaranchal											
27 Uttar Pradesh	1546.3 (12.6)	1134.34 (11.8)	951.52 (12.1)	824.94 (12.3)	490.63 (7.6)	811.39 (15.7)	458.46 (9.1)	388.44 (9.7)	303.67 (8.6)	277.5 (9.1)	263.0 (9.9)
28 West Bengal	890.5 (14.8)	599.32 (12.3)	400.04 (9.3)	220.75 (5.6)	295.9 (8.4)	318.4 (10.7)	155.3 (5.7)	351.55 (15.8)	395.28 (18.8)	202.5 (10.9)	129.1 (8.3)
29 NCT Delhi											
All States	9977.6 (10.9)	7917.3 (10.3)	6687.6 (10.0)	5832.2 (9.8)	4786.0 (9.2)	5757.4 (12.8)	3580.0 (9.0)	3031.29* (9.0)	2735.44* (9.4)	1999.8 (7.8)	1563.7 (6.9)

**Appendix Table 26: State-wise Market Borrowings as per Reserve Bank of India Records**

(Rs. crore)

States (Borrowing Allocation)	2002-03		2001-02		2000-01		1999-00		1998-99		1997-98	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Andhra Pradesh	2574	2399	2055	1896	1399	1399	1852	1699	1557	1399	645	583
2 Arunachal Pradesh	16	16	27	27	16	16	6	6	6	6	6	6
3 Assam	385	362	531	510	380	362	386	362	381	355	212	200
4 Bihar	738	603	1116	1025	639	603	400	326	734	630	643	615
5 Chattisgarh	315	300	269	256	195	189						
6 Goa	110	110	89	89	80	80	75	75	90	90	21	21
7 Gujarat	1390	1322	1406	1349	809	772	580	522	584	522	344	310
8 Haryana	377	335	295	261	238	218	256	218	234	193	177	162
9 Himachal Pradesh	454	440	376	364	233	233	229	223	143	137	51	48
# Jammu and Kashmi	419	401	280	263	239	239	100	89	106	89	84	81
# Jharkhand	250	204	370	340	216	204						
# Karnataka	1002	900	1135	1047	826	826	904	826	702	626	285	256
# Kerala	893	790	966	878	577	540	591	540	592	510	448	418
# Madhya Pradesh	726	686	713	676	532	515	910	859	611	559	516	497
# Maharashtra	1074	1000	1290	1229	809	770	772	700	685	616	553	515
# Manipur	59	51	45	38	25	21	30	21	29	21	23	19
# Meghalaya	70	70	88	85	70	70	79	70	73	70	35	30
# Mizoram	105	105	44	44	35	35	35	35	30	30	18	18
# Nagaland	164	153	156	146	105	100	114	100	81	70	52	48
# Orissa	621	515	838	742	690	690	701	615	565	471	446	416
# Punjab	424	345	419	397	362	345	580	545	373	345	281	268
# Rajasthan	958	839	1192	1086	1182	1119	1223	1119	1001	889	522	477
# Sikkim	10	10	10	10	25	25	46	46	41	41	19	19
# Tamil Nadu	1136	950	1160	1042	1092	1050	674	600	621	543	524	488
# Tripura	84	76	57	49	80	76	83	76	67	60	26	22
# Uttaranchal	1789	1490	2449	2185	79	79						
# Uttar Pradesh	366	350	212	198	1490	1490	2310	2068	2101	1818	1248	1134
# West Bengal	766	665	1119	1030	877	815	767	665	706	608	571	541
# NCT Delhi							-	-	-	-	-	-
All States	17276	15487	18707	17261	13300	12880	13706	12405	12114	10700	7749	7193

**Appendix Table 26: State-wise Market Borrowings as per Reserve Bank of India Records**

(Rs. crore)

States (Borrowing Allocation)	1996-97		1995-96		1994-95		1993-94		1992-93		1991-92	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1 Andhra Pradesh	530	529	562	470	438	438	393	336	363	337	339	339
2 Arunachal Pradesh	5	5	5	5	5	4	5	5	5	5	5	5
3 Assam	179	179	163	163			124	112	134	122	38	38
4 Bihar	559	559	595	595	442	441	414	383	400	385	389	389
5 Chattisgarh												
6 Goa	19	19	18	18	15	15	10	10	10	10	10	10
7 Gujarat	282	282	256	237	209	209	138	104	132	126	98	98
8 Haryana	146	146	129	129	109	109	79	64	79	64	67	67
9 Himachal Pradesh	44	44	44	40	34	34	26	26	26	24	0	0
# Jammu and Kashmi	73	73	-				45	43	34	34	0	0
# Jharkhand												
# Karnataka	233	233	243	212	182	182	179	154	168	150	158	158
# Kerala	380	380	346	346	296	295	220	193	215	193	193	193
# Madhya Pradesh	451	451	401	401	349	349	182	163	190	178	164	164
# Maharashtra	468	468	426	420	386	384	226	188	223	188	189	189
# Manipur	18	18	16	16	14	14	12	9	15	15	12	12
# Meghalaya	28	27	27	25	18	18	17	17	13	12	13	13
# Mizoram	16	16	15	15	10	10	5	5			0	0
# Nagaland	44	44	40	40	25	25	20	16	19	16	16	16
# Orissa	378	377	401	344	299	299	300	274	272	260	261	258
# Punjab	243	243	221	221	171	171	51	37	47	37	41	41
# Rajasthan	434	434	394	394	314	314	248	207	232	208	204	204
# Sikkim	-	0	-						9	9	7	7
# Tamil Nadu	444	444	403	403	350	349	313	275	289	255	233	233
# Tripura	20	20	18	18	18	18	20	17	19	17	17	17
# Uttaranchal												
# Uttar Pradesh	1034	1032	1235	929			902	717	662	578	587	586
# West Bengal	492	492	447	447	421	397	300	279	296	278	271	271
# NCT Delhi			-									
All States	6519	6515	6404	5888	4105	4075	4228	3632	3850	3501	3310	3305



**Appendix Table 26: State-wise Market Borrowings as per Reserve Bank of India Records**

(Rs. crore)

States (Borrowing Allocation)	1990-91		1989-90		1988-89		1987-88		1986-87		1985-86	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
(1)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
1 Andhra Pradesh	240	239	246	222	226	203	181	160	154	129	183	143
2 Arunachal Pradesh	4	4	4	4	3	3	0	0	0	0		
3 Assam	34	34	30	24	23	15	23	14	21	13	26	11
4 Bihar	340	340	267	250	247	234	181	164	120	104	104	81
5 Chattisgarh												
6 Goa	9	9	7	7	6	6	0	0	0	0		
7 Gujarat	84	84	100	70	92	73	69	50	57	38	62	33
8 Haryana	54	54	42	34	54	45	41	32	33	25	41	24
9 Himachal Pradesh	23	23	14	12	17	15	14	12	12	11	6	3
# Jammu and Kashmi	0	0	27	24	22	19	18	18	16	13	17	12
# Jharkhand												
# Karnataka	137	137	141	123	131	114	101	86	87	67	73	55
# Kerala	152	152	159	139	137	121	103	90	89	78	82	69
# Madhya Pradesh	150	151	138	126	80	69	54	42	50	40	52	37
# Maharashtra	104	103	117	86	110	81	74	50	61	33	69	32
# Manipur	11	11	11	9	8	6	8	6	4	2	0	-3
# Meghalaya	0	0	2	1	0	0	0		3	2	3	1
# Mizoram	0	0	0	0	0	0	0		0	0	0	0
# Nagaland	14	14	15	12	13	10	11	9	10	8	11	7
# Orissa	144	143	154	149	122	110	106	93	96	79	94	78
# Punjab	37	37	43	35	42	35	79	66	22	15	28	17
# Rajasthan	161	161	166	143	158	135	119	95	106	83	112	76
# Sikkim	9	9	5	5	4	4	0		0	0	0	0
# Tamil Nadu	185	185	200	169	185	158	180	154	117	90	78	40
# Tripura	13	13	64	61	11	9	9	7	8	7	7	6
# Uttaranchal												
# Uttar Pradesh	477	475	463	420	408	366	326	282	273	235	282	214
# West Bengal	178	178	181	171	148	141	101	93	89	76	97	75
# NCT Delhi												
All States	2560	2556	2595	2298	2246	1973	1801	1523	1431	1147	1428	1010

**Appendix Table 26: State-wise Market Borrowings as per Reserve Bank of India Records**

(Rs. crore)

States (Borrowing Allocation)	1984-85		1983-84		1982-83		1981-82		1980-81	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
(1)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
1 Andhra Pradesh	127	75	92	77	63	49	61	44	23	12
2 Arunachal Pradesh										
3 Assam	18	13	14	7	12	9	13	8	12	10
4 Bihar	74	54	47	40	28	23	29	23	15	13
5 Chattisgarh										
6 Goa										
7 Gujarat	58	31	37	25	28	16	32	15	26	14
8 Haryana	38	18	20	14	15	10	17	10	11	9
9 Himachal Pradesh	6	4	4	4	2	2	2	2	2	-
# Jammu and Kashmi	12	7	5	5	4	4	-		3	-
# Jharkhand										
# Karnataka	78	38	32	19	29	19	25	18	21	14
# Kerala	51	33	37	28	30	23	27	20	22	17
# Madhya Pradesh	53	35	25	14	19	12	20	10	12	6
# Maharashtra	NA	-49	39	19	41	18	41	17	34	13
# Manipur	NA				-		-		NA	-
# Meghalaya	9	4	2	2	5	5	0	0	2	-
# Mizoram					-					
# Nagaland	5	5	5	5	4	4	4	4	3	-
# Orissa	86	64	57	47	30	24	26	20	12	8
# Punjab	26	12	N.A.	-7	-	-6	14	7	9	6
# Rajasthan	104	65	63	55	45	39	42	34	25	20
# Sikkim	na				-				-	-
# Tamil Nadu	74	25	43	20	35	18	38	16	34	15
# Tripura	7	6	4	4	5	5	3	3	3	-
# Uttaranchal										
# Uttar Pradesh	235	178	152	135	115	101	92	78	43	32
# West Bengal	102	74	63	48	29	17	22	10	17	9
# NCT Delhi										
All States	1164	693	740	563	540	393	508	339	318	198

na: Not available

[Blank or '0' or '-' means either zero or not available or not relevant]

Note: The figures for all states do not match with the sum of each states figure in 1980-81

**Appendix Table 27: State-wise Composition of Outstanding Liabilities as at end March**

(Rs. crore)

States	2003(BE)					2002(RE)					2001					2000				
	Internal Debt	Of which Special securities issued to NSSF	Loans and Advances from Central Government	Provident funds, etc	Total Debt	Internal Debt	Of which Special securities issued to NSSF	Loans and Advances from Central Government	Provident funds, etc	Total Debt	Internal Debt	Of which Special securities issued to NSSF	Loans and Advances from Central Government	Provident funds, etc	Total Debt	Internal Debt	Loans and Advances from Central Government	Special Securities issued to NSSF	Provident funds, etc	Total Debt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1 Andhra Pradesh	23829	5982	22318	4492	50638	19774	4128	19451	4021	43246 (28.8)	15705	2928	16510	3436	35651 (25.6)	9547	15415	1141	3011	29114 (23.2)
2 Arunachal Pradesh	216	6	622	367	1205	185	1	597	310	1092 (56.1)	145	1	568	260	973 (51.3)	144	568	1	193	906 (56.3)
3 Assam	6556	1955	4263	2433	13252	5505	1378	4374	2129	12008	4229	828	4501	1469	10199 (33.2)	2757	4503	300	1013	8573 (29.3)
4 Bihar	18502	8215	18278	7869	44649	14667	5765	17067	7591	39325	11104	3600	16129	6585	33818	6292	14970	1700	5391	28353 (40.6)
5 Goa	1204	457	1350	506	3060	971	317	1284	429	2684 (37.4)	691	182	1208	359	2258 (32.1)	383	1141	83	314	1921 (28.5)
6 Gujarat	22835	14206	20451	3403	46689	17325	10206	17656	3120	38102	11722	6206	15203	2860	29786 (26.6)	3891	14267	2304	2522	22984 (21.6)
7 Haryana	6994	3082	5546	4987	17526	5740	2164	5398	4413	15551 (26.0)	4058	1284	5220	3902	13179 (24.1)	2385	5094	674	3403	11556 (23.6)
8 Himachal Pradesh	5891	488	2809	2401	11101	4206	330	2879	2201	9286	3005	180	2866	2001	7871 (60.8)	1662	2996	69	1746	6473 (54.0)
9 Jammu and Kashmir	2858	435	4577	3155	10590	2303	207	4660	2745	9708	1603	0	4787	2370	8760 (59.4)	1312	4558	0	1873	7743 (55.5)
10 Karnataka	13541	5169	13584	5472	32597	10386	3279	11741	4767	26893	7777	1994	10256	4126	22158 (21.0)	4633.0	9599	950	3543	18725 (19.5)
11 Kerala	11415	2369	6963	11630	30008	9389	1652	6264	10905	26559 (34.9)	7627	1012	6102	10190	23919 (34.6)	5164	5903	571	8538	20176 (32.3)
12 Madhya Pradesh	12192	4421	13285	8623	34099	10122	3234	11997	8312	30431	8044	2128	10726	7512	26282	5148	10195	994	6753	23089 (22.8)
13 Maharashtra	29144	19406	24397	7783	61324	22833	14236	23614	7131	53578 (19.7)	15261	8779	22910	6509	44680 (18.7)	5349	23028	4120	5803	38300 (15.7)
14 Manipur	856	18	634	576	2065	771	18	572	559	1901	676	18	509	507	1692 (51.2)	630	359	18	415	1422 (44.6)
15 Meghalaya	775	0	437	327	1538	640	0	407	265	1312 (33.0)	478	0	363	206	1047 (27.7)	380	337	13	144	874 (26.6)
16 Mizoram	724	39	344	419	1488	620	24	313	364	1297	515	10	274	311	1100 (62.2)	323	300	7	253	883 (62.7)
17 Nagaland	1275	37	649	603	2526	1082	27	585	568	2234	866	18	520	523	1908	707	465	11	461	1644

**Appendix Table 27: State-wise Composition of Outstanding Liabilities as at end March**

(Rs. crore)

States	1999				1998				1997				1996			
	Internal Debt	Loans and Advances from Central Government	Provident Funds, etc	Total Debt	Internal Debt	Loans and Advances from Central Government	Provident Funds, etc	Total Debt	Internal Debt	Loans and Advances from Central Government	Provident Funds, etc	Total Debt	Internal Debt	Loans and Advances from Central Government	Provident Funds, etc	Total Debt
(1)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
1 Andhra Pradesh	7446	13941	2518	23905 (20.8)	5727	12059	2184	19969 (20.8)	4894	10484	1842	17220 (19.1)	3889	9675	1599	15164 (19.0)
2 Arunachal Pradesh	138	569	159	866 (57.2)	122	525	132	779 (58.2)	108	486	108	701 (57.8)	96	449	86	631 (53.3)
3 Assam	1863	4292	682	6836 (26.7)	1552	4152	508	6212 (29.6)	1410	3998	436	5843 (27.8)	1218	3864	379	5461 (28.1)
4 Bihar	5339	13991	3863	23193 (35.4)	4652	11677	3835	20164 (37.5)	3993	10357	3835	18185 (33.8)	3526	9389	3652	16568 (37.5)
5 Goa	290	1130	262	1681 (27.7)	170	1036	203	1409 (35.5)	140	975	163	1279 (32.3)	113	932	122	1167 (35.2)
6 Gujarat	2974	13492	2096	18561 (17.8)	2348	11097	1616	15061 (17.5)	1889	9473	1422	12784 (14.9)	1501	8370	1257	11128 (15.5)
7 Haryana	1748	4910	2838	9495 (21.8)	1388	4150	2093	7632 (21.4)	1164	3576	1785	6525 (18.3)	984	3255	1538	5778 (19.4)
8 Himachal Pradesh	1549	2697	1468	5714 (53.4)	389	2379	1198	3965 (51.1)	707	1716	1001	3424 (44.2)	745	1426	872	3043 (45.4)
9 Jammu and Kashmir	1237	3820	1278	6335 (50.4)	1035	3631	1191	5857 (64.2)	793	3262	1019	5074 (55.6)	689	2991	893	4573 (56.5)
10 Karnataka	3484	9015	2944	15444 (17.6)	2719	7762	2464	12945 (19.9)	2339	6885	2120	11344 (17.4)	2017	6040	1835	9893 (17.6)
11 Kerala	4424	5648	5628	15700 (27.9)	3585	4991	4293	12868 (28.9)	2971	4613	3838	11421 (25.7)	2486	4238	3389	10114 (26.1)
12 Madhya Pradesh	4193	9230	5844	19268 (20.8)	3349	7718	4973	16040 (21.5)	2741	6585	4640	13966 (18.8)	2392	5790	4136	12318 (18.9)
13 Maharashtra	4394	23062	3720	31176 (14.6)	3710	19078	3082	25870 (14.4)	3073	15941	2737	21751 (12.1)	2469	13479	2332	18280 (11.6)
14 Manipur	710	313	127	1150 (44.0)	480	265	120	865 (45.1)	292	207	101	600 (31.3)	254	207	107	568 (34.9)
15 Meghalaya	281	315	116	711 (24.2)	189	280	93	561 (25.5)	161	252	70	483 (22.0)	139	235	58	432 (21.7)
16 Mizoram	241	268	221	730 (58.6)	177	240	177	594 (55.4)	150	214	141	506 (47.2)	121	191	105	417 (44.5)
17 Nagaland	610	349	420	1378	482	318	386	1187	419	290	354	1063	355	268	317	940

Appendix Table 27: State-wise Composition of Outstanding Liabilities as at end March

(Rs. crore)

18 Orissa	10876	1837	10882	7448	29207	9646	1537	9226	6636	25509 (58.9)	7982	987	8197	5836	22015 (56.8)	5258	7691	384	4975	18309 (64.5) (47.4)
19 Punjab	18132	9160	13409	6409	37950	14285	6216	13222	5793	33300	9613	4042	13008	5210	27830 (40.7)	4366	13016	1712	4568	23661 (37.9)
20 Rajasthan	19249	9051	11852	9790	40890	15456	6251	11258	8676	35390 (39.4)	11896	3613	11092	7652	30640 (38.5)	7515	10775	1705	6688	26683 (34.0)
21 Sikkim	343	25	283	209	834	317	15	256	213	786 (80.5)	278	0	250	203	731 (80.2)	251	241	0	186	677 (80.6)
22 Tamil Nadu	20044	5601	13017	7886	40947	14568	3801	12388	6852	33808 (22.8)	10936	2301	11929	5820	28686 (20.3)	6604	11372	1014	4849	23838 (18.8)
23 Tripura	970	0	846	1513	3330	808	0	754	1183	2745	644	0	670	896	2210 (44.8)	516	617	65	582	1780 (39.2)
24 Uttar Pradesh	36250	15476	37836	13020	87106	30570	11436	35149	10732	76451	23467	7186	33309	9624	66401 (36.7)	16154	32002	3256	8558	59969 (35.2)
25 West Bengal	38987	21206	25015	4109	68111	29462	14456	23925	3964	57351 (36.8)	20454	9056	23106	3689	47249 (33.8)	7205	22475	4160	3166	37007 (29.2)
26 NCT Delhi	5953	5953	4487	0	10440	4315	4315	4360	0	8675	2670	2670	4378	0	7048 (12.2)	0	4307	1165	0	5472 (10.4)
All States	#####	#####	258134	#####	#####	#####	94993	239397	#####	#####	#####	59023	#####	92056	#####	98573	#####	26416	78950	420133 (21.7)
										(27.9)					(25.7)					(23.7)

Appendix Table 27: State-wise Composition of Outstanding Liabilities as at end March

(Rs. crore)

				(57.8)				(58.6)				(52.5)				(51.8)
18 Orissa	4368	6768	3921	15057	3578	5737	3088	12403	3439	4866	2628	10934	2727	4351	2306	9385
				(42.3)				(46.8)				(41.3)				(34.6)
19 Punjab	4150	13057	3670	20877	2392	11979	2845	17216	1914	11049	2287	15250	1864	9953	1813	13630
				(37.4)				(39.0)				(34.5)				(35.3)
20 Rajasthan	5780	9934	5394	21108	3922	8319	4190	16430	3744	7203	3678	14625	2872	6277	3043	12191
				(28.9)				(28.6)				(25.4)				(25.8)
21 Sikkim	171	188	146	505	133	163	60	357	117	144	51	313	105	128	44	276
				(64.5)				(64.5)				(56.6)				(57.4)
22 Tamil Nadu	5036	10846	3700	19582	4099	9621	2563	16282	3462	8533	2188	14183	3015	7540	1997	12552
				(16.6)				(18.2)				(15.9)				(16.1)
23 Tripura	388	548	453	1389	304	449	373	1125	281	378	317	976	255	333	262	850
				(36.4)				(40.8)				(35.4)				(37.0)
24 Uttar Pradesh	11646	29735	7243	48624	8997	25048	5962	40008	8103	21725	4799	34627	6596	19215	4165	29976
				(31.5)				(31.1)				(26.9)				(28.2)
25 West Bengal	4661	21592	2364	28617	3877	16689	1475	22041	3291	13498	1319	18108	2789	11417	1193	15399
				(24.8)				(26.9)				(22.1)				(20.8)
26 NCT Delhi	0	4076.8	0	4077	0	3369.6	0	3370	-	2343	-	2343	-	1492	-	1492
				(8.7)				(10.0)				(7.0)				(5.3)
All States	77120	#####	61072	341979	59375	172730	49103	281209	51595	149053	42879	243528	43217	131505	37500	212226
				(19.6)				(20.6)				(17.8)				(17.9)

['0' or '-' means either zero or not available or not relevant]

Notes: (1) Figures in brackets are percentages to State Gross Domestic Product (SGDP) at factor cost current prices.

(2) Blanks indicate non-availability of SGDP figures.

(3) Figures in brackets under the "All States" totals are percentages of GDP at current market prices.

(4) The states of Bihar, Madhya Pradesh and Uttar Pradesh include the liabilities of the newly formed states of Jharkhand, Chattisgarh and I

Source: Derived from Combined Finance and Revenue Account of Union and State Governments 1986-87 and budget documents of the respective

Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-2000 Accounts (5)	1999-98 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)
1 Andhra Pradesh	6365.3 (24.8)	4853.5 (21.9)	3792.6 (19.5)	3101.1 (18.5)	2643.8 (18.5)	2153.3 (15.6)	1838.8 (16.4)	1529.1 (15.5)	1256.4 (14.3)	1025.0 (12.4)	829.9 (11.7)	695.0 (11.1)
2 .Arunachal Pradesh	127.9 (10.2)	111.9 (8.5)	120.7 (12.6)	79.8 (7.8)	71.2 (7.7)	59.9 (7.2)	53.3 (6.6)	42.3 (5.6)	34.5 (5.7)	27.5 (5.0)	21.8 (4.3)	21.4 (4.8)
3 Assam	1575.4 (20.0)	1288.2 (19.4)	865.1 (15.3)	955.6 (19.7)	520.7 (11.6)	638.9 (14.8)	559.9 (14.5)	487.6 (14.4)	589.3 (19.9)	490.0 (14.8)	410.7 (15.7)	92.7 (3.8)
4 Bihar	2863.9 (23.8)	2752.3 (26.9)	2374.1 (20.9)	2861.4 (22.7)	1872.3 (20.2)	1536.0 (17.7)	1417.1 (17.6)	1667.6 (22.6)	1561.1 (23.0)	1350.9 (20.4)	1240.6 (20.8)	1004.3 (20.7)
5 Chattisgarh	879.5 (16.3)	832.9 (17.6)	288 (15.3)									
6 Goa	292.4 (12.7)	267.2 (12.6)	212.2 (14.3)	178.2 (14.5)	143.9 (12.5)	118.1 (10.7)	100.5 (12.4)	89.9 (11.0)	69.2 (13.0)	68.2 (14.7)	58.5 (15.0)	57.3 (17.8)
7 Gujarat	4900.0 (26.7)	4238.5 (23.8)	3131.4 (19.9)	2808.2 (20.2)	2261.9 (17.8)	1884.2 (16.9)	1610.0 (16.7)	1328.1 (15.5)	1190.9 (15.3)	1046.0 (14.9)	928.8 (15.7)	716.8 (15.4)
8 Haryana	1998.2 (22.4)	1709.2 (21.6)	1491.9 (22.7)	1357.4 (23.5)	997.0 (18.2)	820.3 (13.9)	715.9 (11.8)	555.7 (11.1)	486.9 (8.3)	421.7 (12.1)	343.3 (14.4)	321.9 (14.4)
9 Himachal Pradesh	1224.4 (33.0)	1030.4 (28.0)	798.3 (26.2)	597.3 (16.1)	498.0 (21.5)	372.1 (17.1)	313.0 (15.7)	285.2 (16.3)	222.6 (17.0)	209.6 (14.3)	177.1 (16.8)	147.8 (14.9)
10 Jammu and Kashmir	1181.5 (18.2)	1086.3 (15.8)	844.5 (15.6)	844.5 (15.3)	664.7 (14.7)	592.7 (13.8)	489.3 (13.3)	440.4 (13.5)	576.7 (19.1)	275.6 (12.4)	359.4 (17.5)	385.7 (23.7)
11 Jharkhand	932.8 (12.6)	(788.8) (12.9)										
12 Karnataka	3291.2 (17.5)	2838.5 (17.8)	2387.6 (16.1)	2012.3 (15.6)	1616.6 (14.4)	1393.8 (13.1)	1208.1 (12.6)	1047.5 (12.3)	871.4 (12.5)	718.0 (11.4)	593.7 (11.0)	514.5 (10.8)
13 Kerala	2416.9 (20.2)	2273.7 (22.8)	2257.6 (25.9)	1952.3 (24.6)	1446.3 (20.1)	1286.1 (18.1)	1103.4 (18.0)	924.2 (17.0)	819.7 (17.6)	687.2 (17.5)	542.5 (16.3)	483.4 (16.9)
14 Madhya Pradesh	2417.1 (16.9)	2359.7 (18.8)	2410.8 (17.6)	2138.7 (16.2)	1834.8 (16.2)	1659.9 (14.7)	1376.2 (13.7)	1158.2 (13.4)	1094.3 (14.4)	867.9 (12.3)	741.5 (11.5)	607.7 (11.3)
15 Maharashtra	7286.1 (20.4)	6283.7 (20.2)	5224.5 (17.7)	4883.6 (19.3)	3673.1 (16.9)	2903.6 (14.3)	2447.2 (12.7)	2055.4 (12.4)	1760.0 (11.7)	1510.1 (11.6)	1336.8 (12.4)	1159.6 (11.9)
16 Manipur	186.4 (14.1)	177.2 (12.4)	177.1 (17.0)	132.0 (12.3)	91.3 (10.2)	78.9 (9.1)	65.6 (8.1)	57.5 (8.3)	51.8 (8.7)	48.9 (8.5)	44.6 (9.3)	31.1 (6.9)
17 Meghalaya	162.3 (10.7)	158.2 (11.7)	113.7 (10.0)	95.7 (10.1)	69.4 (8.3)	60.9 (8.7)	55.6 (7.6)	50.4 (7.4)	45.0 (8.5)	33.3 (6.6)	25.3 (5.9)	21.5 (5.3)
18 Mizoram	145.9 (14.1)	124.6 (11.3)	101.2 (12.2)	93.7 (9.8)	73.7 (10.0)	65.8 (9.1)	47.7 (7.1)	34.9 (5.6)	29.8 (5.5)	22.5 (4.5)	28.0 (6.6)	13.2 (3.3)

Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	Gross Interest										
	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81
	Accounts (14)	Accounts (15)	Accounts (16)	Accounts (17)	Accounts (18)	Accounts (19)	Accounts (20)	Accounts (21)	Accounts (22)	Accounts (23)	Accounts (24)
1 Andhra Pradesh	589.5 (11.0)	470.9 (10.5)	372.8 (8.7)	312.9 (9.0)	295.6 (9.7)	190.7 (6.9)	153.8 (6.7)	123.0 (6.3)	112.1 (6.8)	96.8 (6.6)	81.7 (6.5)
2 .Arunachal Pradesh	15.6 (4.3)	16.7 (5.8)	10.0 (3.3)	31.9 (10.8)	10.8 (5.1)						
3 Assam	262.5 (14.8)	265.4 (17.3)	218.9 (15.9)	184.8 (14.9)	146.2 (12.1)	102.7 (11.0)	97.7 (14.0)	60.8 (11.0)	55.1 (12.6)	42.0 (11.5)	30.0 (5.7)
4 Bihar	753.8 (17.4)	577.8 (14.8)	378.1 (10.8)	346.5 (12.3)	282.3 (10.8)	222.1 (9.3)	179.7 (10.0)	149.6 (9.9)	124.5 (9.4)	97.7 (8.4)	107.1 (10.8)
5 Chattisgarh											
6 Goa	30.0 (10.6)	25.5 (11.8)	15.7 (7.4)	33.0 (20.5)	20.6 (12.0)						
7 Gujarat	531.5 (15.7)	470.0 (13.1)	391.8 (12.1)	310.5 (11.1)	244.6 (11.3)	187.6 (9.9)	146.4 (8.3)	117.3 (7.5)	99.8 (7.4)	81.7 (7.0)	68.6 (6.7)
8 Haryana	242.0 (12.6)	206.4 (12.8)	160.7 (11.1)	150.1 (11.5)	132.6 (11.7)	97.9 (10.2)	81.3 (10.3)	59.2 (8.5)	51.5 (8.4)	45.5 (8.5)	37.0 (8.0)
9 Himachal Pradesh	110.5 (13.7)	88.0 (12.2)	69.0 (9.9)	49.1 (7.6)	41.8 (7.8)	30.5 (5.9)	25.3 (6.6)	18.2 (5.8)	17.3 (6.4)	12.4 (5.3)	10.0 (3.4)
10 Jammu and Kashmir	219.1 (18.9)	212.5 (22.2)	198.3 (22.0)	114.8 (15.2)	102.4 (14.7)	91.3 (15.2)	67.9 (15.5)	56.6 (15.0)	42.2 (13.0)	30.9 (10.3)	33.0 (12.8)
11 Jharkhand											
12 Karnataka	435.6 (11.2)	349.1 (10.5)	291.1 (9.8)	247.6 (9.7)	204.0 (8.9)	162.1 (8.1)	135.3 (7.8)	98.0 (6.6)	78.0 (6.1)	70.8 (6.1)	62.4 (6.5)
13 Kerala	340.6 (14.2)	293.0 (14.3)	244.5 (12.9)	213.2 (13.4)	177.3 (11.8)	127.1 (9.3)	121.1 (10.8)	91.5 (9.8)	61.4 (7.6)	57.0 (6.7)	45.6 (7.1)
14 Madhya Pradesh	512.9 (11.3)	432.9 (11.2)	396.6 (11.4)	291.5 (9.7)	258.4 (10.1)	133.3 (6.1)	19.6 (1.1)	86.2 (4.8)	112.8 (7.4)	101.7 (7.6)	77.4 (6.8)
15 Maharashtra	880.8 (10.1)	756.6 (10.1)	633.5 (10.1)	527.2 (9.5)	441.3 (8.9)	309.9 (7.4)	252.0 (6.9)	197.8 (6.1)	168.5 (5.9)	146.4 (6.1)	110.3 (5.4)
16 Manipur	30.5 (7.7)	18.7 (5.6)	19.5 (5.7)	18.1 (6.3)	15.7 (6.3)	11.4 (5.0)	11.5 (6.7)	7.2 (5.6)	5.2 (4.7)	6.0 (6.3)	4.6 (4.2)
17 Meghalaya	17.9 (5.1)	11.4 (3.7)	11.2 (3.7)	9.6 (3.7)	8.7 (4.1)	7.2 (3.9)	5.6 (3.8)	3.4 (2.7)	2.7 (2.8)	2.0 (2.5)	1.4 (1.6)
18 Mizoram	33.2 (7.2)	0.9 (0.3)	2.1 (0.8)	13.1 (6.8)	8.6 (12.7)	8.0 (6.2)	8.0				



Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	Payments											
	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92
	(BE) (25)	(RE) (26)	Accounts (27)	Accounts (28)	Accounts (29)	Accounts (30)	Accounts (31)	Accounts (32)	Accounts (33)	Accounts (34)	Accounts (35)	Accounts (36)
1 Andhra Pradesh	4524.8 (17.6)	3263.4 (14.7)	2327.0 (11.9)	1681.0 (10.0)	1498.3 (10.5)	1249.8 (9.0)	1014.8 (9.1)	811.4 (8.2)	488.0 (5.6)	319.5 (3.9)	252.0 (3.6)	55.8 (0.9)
2 Arunachal Pradesh	118.9 (9.5)	101.9 (7.8)	111.7 (11.6)	75.6 (7.4)	65.1 (7.0)	54.6 (6.5)	46.7 (5.8)	36.4 (4.8)	31.3 (5.2)	23.4 (4.3)	18.9 (3.8)	18.8 (4.2)
3 Assam	1570.0 (20.0)	1283.7 (19.4)	860.8 (15.3)	953.1 (19.7)	518.5 (11.5)	636.8 (14.7)	557.8 (14.5)	485.2 (14.4)	587.2 (19.8)	487.6 (14.7)	408.2 (15.6)	90.6 (3.7)
4 Bihar	2834.9 (23.6)	2663.2 (26.1)	2241.3 (19.7)	2532.8 (20.1)	1736.3 (18.7)	1448.2 (16.7)	1360.6 (16.9)	1647.5 (22.3)	1532.2 (22.5)	1318.3 (19.9)	1233.4 (20.7)	997.7 (20.6)
5 Chattisgarh	822.8 (15.3)	778.1 (16.4)	(284.5) (15.1)									
6 Goa	286.9 (12.5)	262.2 (12.4)	209.3 (14.1)	173.1 (14.1)	139.4 (12.2)	115.4 (10.4)	98.0 (12.1)	86.5 (10.6)	66.7 (12.5)	65.5 (14.1)	55.2 (14.2)	51.4 (16.0)
7 Gujarat	3150 (17.2)	2560.8 (14.4)	1201.6 (7.6)	1043.7 (7.5)	669.2 (5.3)	677.0 (6.1)	793.8 (8.2)	472.5 (5.5)	369.2 (4.7)	268.5 (3.8)	490.4 (8.3)	214.3 (4.6)
8 Haryana	1573.9 (17.6)	1333.5 (16.8)	1255.7 (19.1)	1155.2 (20.0)	813.3 (14.8)	583.3 (9.9)	478.3 (7.9)	298.8 (6.0)	10.8 (0.2)	305.2 (8.8)	248.2 (10.4)	182.1 (8.1)
9 Himachal Pradesh	1213.5 (32.7)	1022.1 (27.8)	783.3 (25.7)	437.8 (11.8)	488.6 (21.1)	359.1 (16.5)	288.6 (14.5)	259.8 (14.8)	213.4 (16.3)	206.4 (14.1)	172.6 (16.4)	142.2 (14.3)
10 Jammu and Kashmir	1047.8 (16.1)	962.2 (14.0)	739.5 (13.6)	742.0 (13.5)	576.6 (12.8)	492.6 (11.5)	389.3 (10.5)	347.5 (10.7)	480.9 (15.9)	193.8 (8.7)	309.7 (15.1)	337.6 (20.8)
11 Jharkhand	876.8 (11.8)	738.8 (12.1)										
12 Karnataka	3165.2 (16.8)	2694.5 (16.9)	1666.4 (11.2)	1210.6 (9.4)	946.9 (8.4)	831.3 (7.8)	533.5 (5.5)	351.7 (4.1)	468.8 (6.7)	380.2 (6.0)	236.8 (4.4)	283.2 (5.9)
13 Kerala	2377.6 (19.9)	2237.3 (22.4)	2220.8 (25.4)	1915.0 (24.1)	1375.3 (19.1)	1232.6 (17.3)	1047.7 (17.0)	823.9 (15.2)	781.9 (16.8)	659.6 (16.8)	519.4 (15.7)	463.9 (16.3)
14 Madhya Pradesh	2253.6 (15.7)	2088.0 (16.6)	2226.2 (16.3)	1881.6 (14.3)	1687.3 (14.9)	1436.7 (12.8)	1106.4 (11.0)	1017.2 (11.8)	881.2 (11.6)	651.9 (9.2)	399.6 (6.2)	553.3 (10.3)
15 Maharashtra	6149.6 (17.2)	5350.3 (17.2)	2062.9 (7.0)	3159.4 (12.5)	2019.2 (9.3)	1209.5 (6.0)	412.7 (2.1)	784.2 (4.7)	582.9 (3.9)	581.5 (4.5)	508.8 (4.7)	376.6 (3.9)
16 Manipur	185.6 (14.0)	176.5 (12.3)	176.4 (16.9)	131.3 (12.3)	90.5 (10.1)	78.0 (9.0)	64.6 (8.0)	56.3 (8.1)	50.9 (8.6)	47.0 (8.1)	43.7 (9.1)	29.0 (6.4)
17 Meghalaya	160.5 (10.6)	152.4 (11.2)	104.4 (9.2)	87.3 (9.3)	63.5 (7.6)	56.8 (8.2)	50.8 (7.0)	47.9 (7.0)	43.3 (8.2)	31.5 (6.3)	22.0 (5.1)	15.9 (3.9)
18 Mizoram	143.8 (13.9)	123.4 (11.2)	98.1 (11.8)	92.9 (9.7)	73.1 (9.9)	65.4 (9.1)	47.3 (7.1)	31.8 (5.1)	29.4 (5.5)	22.2 (4.4)	27.6 (6.5)	12.3 (3.1)

**Appendix Table 28: State-wise: Gross and Net Interest Payments**

(Rs. crore)

States (1)	1990-91 Accounts (37)	1989-90 Accounts (38)	1988-89 Accounts (39)	1987-88 Accounts (40)	1986-87 Accounts (41)	1985-86 Accounts (42)	1984-85 Accounts (43)	1983-84 Accounts (44)	1982-83 Accounts (45)	1981-82 Accounts (46)	1980-81 Accounts (47)
1 Andhra Pradesh	130.3 (2.4)	78.3 (1.7)	-195.5 (-4.6)	123.8 (3.6)	104.3 (3.4)	7.6 (0.3)	-26.4 (-1.2)	-27.7 (-1.4)	-10.0 (-0.6)	-42.5 (-2.9)	-42.8 (-3.4)
2 .Arunachal Pradesh	13.9 (3.9)	15.8 (5.4)	8.1 (2.6)	27.8 (9.4)	10.8 (5.1)						
3 Assam	261.1 (14.7)	262.5 (17.1)	217.5 (15.8)	180.2 (14.5)	135.1 (11.2)	97.7 (10.4)	96.7 (13.8)	57.7 (10.5)	51.9 (11.8)	41.4 (11.3)	29.6 (5.7)
4 Bihar	747.3 (17.3)	571.6 (14.6)	371.6 (10.7)	340.6 (12.1)	277.2 (10.6)	217.2 (9.1)	178.9 (10.0)	149.0 (9.9)	122.1 (9.3)	89.3 (7.7)	105.8 (10.7)
5 Chattisgarh											
6 Goa	24.4 (8.6)	20.4 (9.4)	12.3 (5.8)	31.6 (19.6)	19.7 (11.5)						
7 Gujarat	451.6 (13.4)	-2.0 (-0.1)	104.6 (3.2)	101.9 (3.6)	3.4 (0.2)	9.8 (0.5)	-43.1 (-2.4)	-37.3 (-2.4)	-27.9 (-2.1)	4.2 (0.4)	-26.2 (-2.6)
8 Haryana	115.0 (6.0)	92.2 (5.7)	83.2 (5.8)	-11.8 (-0.9)	51.9 (4.6)	24.1 (2.5)	13.4 (1.7)	6.1 (0.9)	4.6 (0.7)	5.7 (1.1)	2.5 (0.5)
9 Himachal Pradesh	104.5 (13.0)	83.0 (11.5)	62.0 (8.9)	42.8 (6.6)	37.2 (7.0)	26.6 (5.1)	23.4 (6.1)	16.1 (5.1)	16.2 (5.9)	11.1 (4.7)	8.1 (2.8)
10 Jammu and Kashmir	187.9 (16.2)	180.1 (18.8)	169.3 (18.8)	88.5 (11.7)	81.1 (11.7)	74.5 (12.4)	51.0 (11.6)	42.2 (11.2)	25.9 (8.0)	16.9 (5.7)	20.6 (8.0)
11 Jharkhand											
12 Karnataka	199.1 (5.1)	102.4 (3.1)	85.3 (2.9)	60.5 (2.4)	31.6 (1.4)	16.7 (0.8)	-6.6 (-0.4)	-23.7 (-1.6)	-31.0 (-2.4)	-22.1 (-1.9)	-25.5 (-2.7)
13 Kerala	319.2 (13.3)	275.1 (13.4)	218.4 (11.5)	174.8 (11.0)	141.8 (9.4)	103.0 (7.5)	90.4 (8.0)	82.0 (8.8)	51.2 (6.3)	53.2 (6.3)	36.6 (5.7)
14 Madhya Pradesh	386.4 (8.5)	282.0 (7.3)	254.0 (7.3)	201.6 (6.7)	178.0 (6.9)	113.3 (5.2)	8.4 (0.5)	-6.6 (-0.4)	32.4 (2.1)	32.5 (2.4)	27.5 (2.4)
15 Maharashtra	222.2 (2.6)	202.5 (2.7)	168.8 (2.7)	133.3 (2.4)	100.5 (2.0)	32.7 (0.8)	25.2 (0.7)	18.7 (0.6)	22.7 (0.8)	26.6 (1.1)	10.8 (0.5)
16 Manipur	30.3 (7.6)	18.2 (5.5)	17.7 (5.1)	16.1 (5.6)	13.8 (5.6)	9.8 (4.3)	11.3 (6.6)	6.6 (5.1)	5.0 (4.5)	6.0 (6.3)	4.5 (4.1)
17 Meghalaya	11.6 (3.3)	4.1 (1.3)	6.6 (2.2)	6.0 (2.3)	5.5 (2.6)	4.9 (2.7)	3.3 (2.2)	2.1 (1.7)	2.1 (2.1)	1.7 (2.1)	0.8 (0.9)
18 Mizoram	31.1 (6.7)	0.4 (0.1)	2.0 (0.7)	10.7 (5.5)	8.6 (12.7)	8.0					

Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	2002-03 BE (2)	2001-02 RE (3)	2000-01 Accounts (4)	1999-2000 Accounts (5)	1999-98 Accounts (6)	1997-98 Accounts (7)	1996-97 Accounts (8)	1995-96 Accounts (9)	1994-95 Accounts (10)	1993-94 Accounts (11)	1992-93 Accounts (12)	1991-92 Accounts (13)
19 Nagaland	256 (16.0)	222.5 (14.9)	194.0 (13.7)	163.1 (14.3)	136.5 (13.2)	113.4 (11.4)	97.9 (11.2)	79.4 (10.2)	80.0 (12.7)	61.5 (9.7)	58.1 (11.3)	53.6 (10.8)
20 Orissa	2915.3 (30.4)	3019.9 (37.2)	2286.8 (33.1)	1237.7 (21.0)	1484.8 (32.6)	1291.7 (27.9)	1079.4 (25.2)	929.3 (23.9)	786.7 (22.0)	682.7 (21.3)	542.2 (18.6)	481.0 (19.7)
21 Punjab	3211 (24.8)	3149.2 (32.7)	2343.3 (25.0)	2636.7 (35.3)	2316.8 (40.3)	1848.8 (29.1)	1634.4 (29.4)	1489.6 (28.7)	1243.7 (23.5)	1042.2 (31.8)	410.6 (14.7)	360.6 (9.7)
22 Rajasthan	4372.9 (30.4)	3913.0 (30.9)	3339.3 (26.9)	2825.2 (28.9)	2242.9 (26.1)	1896.7 (22.6)	1553.1 (20.5)	1233.8 (16.2)	1035.9 (16.4)	885.4 (15.8)	742.8 (15.2)	615.7 (14.9)
23 Sikkim	84.5 (4.4)	83.5 (7.9)	78.7 (9.1)	67.9 (4.5)	52.5 (3.6)	40.9 (3.1)	33.0 (2.9)	29.0 (3.1)	26.1 (4.8)	21.7 (9.6)	18.9 (9.0)	14.9 (8.2)
24 Tamil Nadu	3970.7 (18.6)	3559.9 (18.8)	3123.8 (17.1)	2711.5 (16.6)	2121.9 (14.9)	1763.4 (13.0)	1475.6 (12.3)	1293.2 (12.2)	1089.6 (11.8)	956.5 (11.9)	688.5 (9.8)	557.3 (8.2)
25 Tripura	334.2 (16.4)	277.8 (14.9)	226.0 (13.8)	185.2 (12.9)	140.6 (11.1)	120.0 (11.1)	110.2 (10.7)	88.7 (9.5)	75.8 (10.2)	68.1 (10.6)	58.7 (9.7)	50.1 (8.9)
26 Uttaranchal	561.5 (19.4)	530.7 (18.8)	97.3 (10.5)									
27 Uttar Pradesh	9736.4 (31.0)	8913.3 (32.2)	7455.4 (30.1)	6553.1 (30.5)	5516.6 (31.7)	4689.3 (26.7)	4061.0 (25.3)	3324.9 (21.9)	3088.6 (23.1)	2111.1 (17.4)	2041.6 (17.5)	1710.3 (17.7)
28 West Bengal	7487.6 (41.8)	6747.4 (40.0)	5249.5 (36.1)	4169.0 (40.8)	2949.9 (31.4)	2410.0 (26.7)	1940.3 (23.6)	1616.2 (21.9)	1327.4 (19.3)	1168.9 (19.7)	966.2 (18.5)	827.0 (17.7)
29 NCT Delhi	1108 (16.2)	910.6 (13.7)	716.8 (13.2)	530.7 (12.4)	432.3 (11.8)	314.1 (9.0)	189.9 (6.8)	94.0 (4.1)				
All States	72285.3 (23.6)	63669.7 (23.5)	51414.2 (21.6)	45171.9 (21.8)	35873.5 (20.3)	30112.8 (17.7)	25576.4 (16.7)	21932.1 (16.0)	19413.4 (15.9)	15800.5 (15.0)	13210.1 (14.5)	10944.4 (13.6)

Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	Gross Interest										
	1990-91 Accounts	1989-90 Accounts	1988-89 Accounts	1987-88 Accounts	1986-87 Accounts	1985-86 Accounts	1984-85 Accounts	1983-84 Accounts	1982-83 Accounts	1981-82 Accounts	1980-81 Accounts
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
19 Nagaland	43.5 (10.4)	35.7 (10.3)	27.0 (7.0)	23.4 (6.7)	17.5 (5.9)	12.7 (4.8)	10.0 (5.0)	8.0 (4.9)	5.6 (4.1)	4.5 (4.2)	3.3 (2.3)
20 Orissa	364.7 (16.8)	310.4 (17.8)	303.7 (19.6)	206.9 (15.5)	172.0 (14.0)	125.9 (13.4)	101.3 (12.3)	96.3 (12.3)	79.6 (9.9)	66.9 (11.1)	50.3 (8.1)
21 Punjab	332.3 (16.8)	233.7 (13.0)	219.2 (13.5)	161.2 (11.5)	174.5 (13.5)	146.7 (12.5)	152.1 (16.3)	89.6 (10.2)	83.5 (10.6)	74.0 (10.8)	62.1 (10.9)
22 Rajasthan	498.6 (13.7)	437.0 (16.4)	377.0 (16.0)	298.7 (13.7)	254.6 (14.1)	198.5 (13.2)	169.4 (13.8)	126.5 (11.1)	114.5 (11.3)	112.7 (13.1)	79.8 (10.6)
23 Sikkim	10.4 (6.5)	7.4 (5.5)	5.5 (3.7)	4.0 (3.1)	3.0 (2.7)	5.1 (5.5)	1.8 (2.3)	1.2 (2.2)	0.2 (0.4)	0.7 (1.9)	0.4 (1.1)
24 Tamil Nadu	455.5 (9.0)	366.5 (8.6)	305.0 (8.7)	239.0 (7.7)	198.9 (6.9)	162.1 (6.1)	145.9 (6.5)	127.2 (6.5)	101.4 (6.0)	92.0 (6.4)	91.1 (7.1)
25 Tripura	38.2 (7.7)	27.8 (6.5)	20.8 (5.2)	22.9 (7.3)	13.4 (4.9)	11.1 (4.8)	6.5 (3.5)	7.3 (5.0)	4.8 (3.9)	4.3 (4.4)	3.1 (2.5)
26 Uttaranchal											
27 Uttar Pradesh	1278.9 (15.4)	1041.9 (15.7)	814.6 (14.4)	693.8 (13.0)	542.7 (13.0)	321.3 (8.3)	338.3 (10.8)	254.4 (9.6)	215.1 (8.4)	177.2 (7.8)	157.4 (8.3)
28 West Bengal	626.9 (15.3)	529.9 (15.2)	448.9 (13.4)	394.1 (13.5)	333.5 (13.3)	274.9 (11.7)	244.2 (13.7)	184.3 (12.0)	169.8 (12.3)	117.0 (9.6)	108.9 (10.0)
29 NCT Delhi											
All States	8654.8 (13.0)	7186.1 (12.7)	5935.3 (11.8)	4897.8 (11.1)	4100.8 (10.7)	2940.0 (8.8)	2474.5 (9.0)	1963.5 (8.2)	1705.4 (8.1)	1440.4 (7.8)	1225.5 (7.5)

Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	Payments											
	2002-03 (BE) (25)	2001-02 (RE) (26)	2000-01 Accounts (27)	1999-00 Accounts (28)	1998-99 Accounts (29)	1997-98 Accounts (30)	1996-97 Accounts (31)	1995-96 Accounts (32)	1994-95 Accounts (33)	1993-94 Accounts (34)	1992-93 Accounts (35)	1991-92 Accounts (36)
19 Nagaland	252.7 (15.7)	219.4 (14.7)	191.0 (13.5)	160.1 (14.0)	134.0 (12.9)	111.4 (11.2)	95.8 (11.0)	77.4 (9.9)	78.5 (12.4)	60.1 (9.5)	57.5 (11.2)	53.1 (10.7)
20 Orissa	2885.3 (30.0)	2999.9 (37.0)	2273.7 (32.9)	1218.2 (20.7)	1465.2 (32.2)	1273.1 (27.5)	1065.9 (24.9)	790.6 (20.3)	733.0 (20.5)	595.0 (18.5)	483.9 (16.6)	447.0 (18.3)
21 Punjab	2496.6 (19.3)	2597.5 (27.0)	1637.2 (17.5)	2101.7 (28.1)	2211.9 (38.4)	865.9 (13.6)	170.3 (3.1)	1402.5 (27.1)	1162.2 (21.9)	968.2 (29.5)	339.3 (12.2)	-1083.2 (-29.2)
22 Rajasthan	3761.1 (26.2)	3318.4 (26.2)	2749.7 (22.2)	2154.8 (22.0)	1614.1 (18.8)	1298.5 (15.5)	928.2 (12.3)	732.2 (9.6)	613.0 (9.7)	272.5 (4.9)	245.9 (5.0)	333.8 (8.1)
23 Sikkim	84 (4.3)	78 (7.4)	74.2 (8.6)	67.4 (4.5)	52.2 (3.6)	40.9 (3.1)	31.2 (2.7)	27.9 (3.0)	25.7 (4.7)	20.8 (9.2)	17.6 (8.4)	12.6 (6.9)
24 Tamil Nadu	3567.5 (16.7)	3018.5 (15.9)	2720.2 (14.9)	2364.7 (14.5)	1736.9 (12.2)	1277.1 (9.4)	1126.6 (9.4)	950.4 (9.0)	810.8 (8.8)	681.3 (8.4)	477.3 (6.8)	-213.4 (-3.1)
25 Tripura	314 (15.4)	259.3 (13.9)	207.5 (12.7)	173.6 (12.1)	137.0 (10.8)	117.8 (10.9)	102.6 (10.0)	86.7 (9.2)	74.1 (10.0)	66.5 (10.3)	58.3 (9.7)	49.3 (8.8)
26 Uttaranchal	560.4 (19.3)	529.6 (18.8)	(95.4) (10.3)									
27 Uttar Pradesh	9289 (29.6)	8457.1 (30.5)	6930.2 (28.0)	6076.4 (28.3)	5088.6 (29.3)	4205.0 (23.9)	3582.1 (22.3)	2861.1 (18.8)	2715.2 (20.3)	1756.3 (14.5)	1723.9 (14.8)	1411.4 (14.6)
28 West Bengal	6600.4 (36.9)	6116.5 (36.3)	4575.9 (31.5)	4058.9 (39.7)	2901.2 (30.9)	2305.1 (25.5)	1827.6 (22.2)	1565.3 (21.2)	1238.4 (18.0)	1097.7 (18.5)	921.8 (17.6)	789.2 (16.9)
29 NCT Delhi	655.4 (9.6)	-88.4 (-1.3)	239.5 (4.4)	230.0 (5.4)	293.3 (8.0)	181.2 (5.2)	184.5 (6.6)	86.9 (3.8)	-20.1 (-1.0)	-5.4 (-1.0)	..	
All States	62922.6 (20.5)	55298.1 (20.4)	40264.4 (16.9)	35878.2 (17.3)	28395.6 (16.1)	22203.1 (13.0)	17405.5 (11.4)	16139.6 (11.8)	14048.8 (11.5)	11075.1 (10.5)	9272.0 (10.2)	5624.4 (7.0)

Appendix Table 28: State-wise: Gross and Net Interest Payments

(Rs. crore)

States (1)	1990-91 Accounts (37)	1989-90 Accounts (38)	1988-89 Accounts (39)	1987-88 Accounts (40)	1986-87 Accounts (41)	1985-86 Accounts (42)	1984-85 Accounts (43)	1983-84 Accounts (44)	1982-83 Accounts (45)	1981-82 Accounts (46)	1980-81 Accounts (47)
19 Nagaland	43.0 (10.3)	35.3 (10.2)	26.6 (6.9)	23.0 (6.5)	17.1 (5.7)	12.4 (4.7)	9.7 (4.9)	7.6 (4.7)	5.2 (3.9)	4.3 (4.0)	3.0 (2.1)
20 Orissa	356.3 (16.4)	304.3 (17.5)	288.3 (18.6)	198.4 (14.9)	159.5 (13.0)	114.8 (12.2)	79.7 (9.7)	74.7 (9.5)	66.4 (8.3)	59.9 (10.0)	41.8 (6.7)
21 Punjab	264.2 (13.4)	159.7 (8.9)	150.2 (9.3)	89.8 (6.4)	113.8 (8.8)	85.2 (7.3)	101.0 (10.8)	48.1 (5.5)	45.7 (5.8)	50.3 (7.4)	42.3 (7.4)
22 Rajasthan	382.0 (10.5)	315.3 (11.8)	260.3 (11.1)	170.4 (7.8)	169.6 (9.4)	120.7 (8.0)	99.0 (8.1)	38.5 (3.4)	39.1 (3.9)	49.7 (5.8)	35.0 (4.6)
23 Sikkim	7.7 (4.8)	6.8 (5.1)	5.0 (3.3)	3.6 (2.9)	2.4 (2.1)	4.8 (5.2)	0.9 (1.2)	0.9 (1.6)	-0.3 (-0.7)	0.3 (0.8)	0.0 (-0.1)
24 Tamil Nadu	365.8 (7.2)	278.6 (6.6)	226.4 (6.5)	156.5 (5.1)	124.5 (4.3)	95.6 (3.6)	86.9 (3.9)	75.3 (3.8)	53.1 (3.2)	43.7 (3.0)	-43.1 (-3.4)
25 Tripura	37.4 (7.6)	27.5 (6.4)	20.0 (5.1)	21.4 (6.8)	10.9 (4.0)	9.4 (4.1)	6.0 (3.3)	6.9 (4.7)	4.6 (3.7)	4.2 (4.4)	2.6 (2.1)
26 Uttaranchal											
27 Uttar Pradesh	976.8 (11.8)	760.2 (11.5)	580.1 (10.3)	398.2 (7.5)	328.9 (7.9)	141.3 (3.6)	177.5 (5.6)	103.2 (3.9)	88.8 (3.5)	87.7 (3.9)	75.0 (4.0)
28 West Bengal	582.3 (14.2)	477.5 (13.7)	405.8 (12.2)	361.4 (12.4)	285.5 (11.4)	245.1 (10.5)	213.3 (12.0)	152.0 (9.9)	145.4 (10.5)	99.4 (8.1)	92.9 (8.5)
29 NCT Delhi											
All States	6251.4 (9.4)	4551.7 (8.1)	3548.4 (7.0)	2950.8 (6.7)	2412.8 (6.3)	1575.1 (4.7)	1200.0 (4.4)	792.4 (3.3)	713.1 (3.4)	623.4 (3.4)	401.7 (2.5)

(..) not available

[Blank means either zero or not available or not relevant]

Note: Figures in brackets are percentages of revenue receipts of states.