

Table 1 : Major Deficit Indicators of State Governments

(Rs. crore)

Year	Gross Fiscal Deficit	Net Fiscal Deficit	Revenue Deficit	Conventional Deficit	Primary Deficit	Net RBI Credit to States
1	2	3	4	5	6	7
1990-91	18,787 (3.3)	14,532 (2.6)	5,309 (0.9)	-72 (0.0)	10,132 (1.8)	420 (0.1)
1991-92	18,900 (2.9)	15,746 (2.4)	5,651 (0.9)	156 (0.0)	7,956 (1.2)	-340 (-0.1)
1992-93	20,891 (2.8)	15,769 (2.1)	5,114 (0.7)	-1,829 (-0.2)	7,681 (1.0)	176 (0.0)
1993-94	20,596 (2.4)	16,263 (1.9)	3,813 (0.4)	462 (0.1)	4,795 (0.6)	591 (0.1)
1994-95	27,697 (2.7)	23,507 (2.3)	6,156 (0.6)	-4,468 (-0.4)	8,284 (0.8)	48 (0.0)
1995-96	31,426 (2.6)	26,695 (2.2)	8,201 (0.7)	-2,849 (-0.2)	9,494 (0.8)	16 (0.0)
1996-97	37,251 (2.7)	33,460 (2.4)	16,114 (1.2)	7,041 (0.5)	11,675 (0.9)	898 (0.1)
1997-98	44,200 (2.9)	39,135 (2.6)	16,333 (1.1)	-2,103 (-0.1)	14,087 (0.9)	1,543 (0.1)
1998-99	74,254 (4.2)	66,209 (3.8)	43,642 (2.5)	3,520 (0.2)	38,381 (2.2)	5,579 (0.3)
1999-2000	91,480 (4.7)	79,309 (4.1)	53,797 (2.7)	3,113 (0.2)	46,309 (2.4)	1,312 (0.1)
2000-01	89,532 (4.3)	84,698 (4.1)	53,569 (2.5)	-2,346 (-0.1)	37,830 (1.8)	-1,092 (-0.1)
2001-02 (B.E)	95,087 (3.8)	87,367 (3.5)	47,060 (1.9)	1,882 (0.1)	30,241 (1.2)	—
2001-02 (R.E)	106,595 (4.6)	98,873 (4.3)	60,540 (2.6)	7,138 (0.3)	42,092 (1.8)	3,452 (0.2)
2002-03 (B.E)	102,848 (4.0)	91,907 (3.6)	48,223 (1.9)	5,179 (0.2)	30,562 (1.2)	—

R.E.: Revised Estimates

B.E.: Budget Estimates

(-) Indicates surplus.

'—': Not Available

Notes: 1. Overall surplus or deficit referred to here as conventional deficit represents the difference between aggregate disbursements and aggregate receipts. Aggregate receipts include (i) revenue receipts (ii) capital receipts excluding ways and means advances and overdrafts from Reserve Bank of India (RBI) and (iii) net receipts under Public Account excluding withdrawals from Cash Balance Investment Account and Cash Balances. Aggregate disbursement include (i) revenue expenditure and (ii) capital disbursements excluding repayments of ways and means advances and overdrafts from RBI; additions to Cash Balance Investment Account and Cash Balances are excluded.

2. Revenue deficit is the difference between revenue expenditure and revenue receipts.

3. GFD is the difference between aggregate disbursements net of debt repayments and recovery of loans and revenue receipts and non-debt capital receipts.

4. Net Fiscal Deficit is the difference between Gross Fiscal Deficit and Net Lending.

5. Primary deficit is GFD less interest payments.

6. Figures in brackets are percentages to GDP at current market prices.

7. All figures are rounded-off.

Source : Budget Documents of State Governments and Reserve Bank of India records.

Table 2 : Consolidated Budgetary Position at a Glance

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
I Revenue Account										
A. Receipts	237,952.9	285,666.7 (283,083.4)	270,900.5	306,942.8 (303,414.1)	32,947.5	13.8	-14,766.3 (-12,182.9)	-5.2 (-4.3)	36,042.4 (32,513.7)	13.3 (12.0)
B. Expenditure	291,521.5	332,727.0	331,440.4	355,165.7	39,918.9	13.7	-1,286.6	-0.4	23,725.3	7.2
C. Surplus(+)/Deficit(-) (IA-IB)	-53,568.6	-47,060.2 (-49,643.6)	-60,539.9	-48,222.9 (-51,751.6)						
II Capital Account*										
A. Receipts	111,590.8	113,785.7	123,532.5	118,811.8	11,941.6	10.7	9,746.8	8.6	-4,720.6	-3.8
B. Disbursements	55,676.6	68,607.4	70,130.9	75,768.2	14,454.2	26.0	1,523.4	2.2	5,637.3	8.0
C. Surplus(+)/Deficit(-) (IIA-IIB)	55,914.2	45,178.3	53,401.6	43,043.7						
III Aggregate Receipts	349,543.8	399,452.4 (396,869.1)	394,432.9	425,754.6 (422,225.9)	44,889.1	12.8	-5,019.5 (-2,436.2)	-1.3 (-0.6)	31,321.7 (27,793.0)	7.9 (7.0)
IV Aggregate Disbursements	347,198.2	401,334.4	401,571.2	430,933.9	54,373.1	15.7	236.8	0.1	29,362.6	7.3
V Overall Surplus(+)/Deficit(-) (III-IV)	2,345.6	-1,882.0 (-4,465.3)	-7,138.3	-5,179.2 (-8,707.9)						
VI Financing of Overall Surplus(+)/Deficit(-) [V=VI(A+B+C)]										
A. Increase(+)/Decrease(-) in Cash Balances (Net)	849.3	-2,230.0 (-4,813.3)	-7,329.8	-5,186.5 (-8,715.2)						
B. Additions to(+)/Withdrawals from(-) Cash Balance Investment Account(Net)	727.1	298.0	-762.6	-42.5						
C. Repayment of(+)/Increase in(-) Ways and Means Advances and Overdrafts from R.B.I.(Net) +	769.1	50.0	954.0	49.8						

* Excluding (i) Ways and Means Advances from Reserve Bank of India and (ii) Purchases/Sales of Securities from Cash Balance Investment Account.

+ See notes to Appendix IV.

Notes: 1. Figures for 2000-01 (Accounts) in respect of Bihar and Nagaland relate to Revised Estimates.

2. Figures in brackets under 2001-02 (Budget Estimates) and 2002-03 (Budget Estimates) are at 1999-2000 and 2000-01 rates of taxation, respectively.

3. Figures outside brackets under 2001-02 (Budget Estimates) include the estimated net yield of Rs.2,583.4 crore from Additional Resource Mobilisation measures introduced in the State budgets.

4. Figures outside brackets under 2002-03 (Budget Estimates) include the estimated net yield of Rs.3,528.7 crore from Additional Resource Mobilisation measures introduced in the State budgets.

Source: Budget Documents of State Governments.

Table 3 : Revenue Receipts (Contd.)

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
Total Revenue (I+II)	237,952.9	285,666.7 (283,083.3)	270,900.5	306,942.8 (303,414.1)	32,947.5	13.8	-14,766.3 (-12,182.9)	-5.2 (-4.3)	36,042.3 (32,513.6)	13.3 (12.0)
I Tax Revenue (A+B)	168,714.7	203,991.1 (201,462.7)	188,482.8	215,048.5 (211,569.8)	19,768.1	11.7	-15,508.3 (-12,979.9)	-7.6 (-6.4)	26,565.7 (23,087.0)	14.1 (12.2)
A. Revenue from States' Taxes (i to iii)	117,981.0	143,659.5 (141,131.1)	133,078.8	152,594.7 (149,116.0)	15,097.8	12.8	-10,580.7 (-8,052.3)	-7.4 (-5.7)	19,515.9 (16,037.2)	14.7 (12.1)
(i) Taxes on Income (a+b)	1,970.6	2,258.3	2,266.5	2,755.2	296.0	15.0	8.3	0.4	488.7	21.6
(a) Agricultural Income Tax	106.8	211.1	129.2	154.4	22.4	21.0	-81.9	-38.8	25.2	19.5
(b) Tax on Professions, Trades, Callings and Employment	1,863.8	2,047.1	2,137.3	2,600.9	273.6	14.7	90.2	4.4	463.5	21.7
(ii) Taxes on Property and Capital Transactions (a to c)	11,186.9	14,385.9 (14,198.9)	13,908.3	15,970.8 (15,855.8)	2,721.5	24.3	-477.5 (-290.5)	-3.3 (-2.0)	2,062.5 (1,947.5)	14.8 (14.0)
(a) Stamps and Registration fees	9,674.7	11,624.8 (11,474.8)	11,627.5	13,258.8 (13,143.8)	1,952.8	20.2	2.6 (152.6)	0.0 (1.3)	1,631.3 (1,516.3)	14.0 (13.0)
(b) Land Revenue	1,414.9	2,679.4 (2,642.4)	2,200.1	2,626.0 (2,626.0)	785.2	55.5	-479.3 (-442.3)	-17.9 (-16.7)	426.0 (426.0)	19.4 (19.4)
(c) Urban Immovable Property Tax	97.3	81.7	80.8	86.0	-16.5	-17.0	-0.9	-1.1	5.2	6.4
(iii) Taxes on Commodities and Services (a to g)	104,823.6	127,015.4 (124,674.0)	116,903.9	133,868.7 (130,505.0)	12,080.3	11.5	-10,111.5 (-7,770.1)	-8.0 (-6.2)	16,964.8 (13,601.1)	14.5 (11.6)
(a) Sales Tax *	73,363.9	87,270.3 (86,490.3)	79,805.3	93,065.7 (90,495.7)	6,441.4	8.8	-7,465.0 (-6,685.0)	-8.6 (-7.7)	13,260.5 (10,690.5)	16.6 (13.4)
(b) State Excise Duties	16,035.5	19,176.4 (18,724.5)	17,918.6	20,220.4 (20,190.4)	1,883.1	11.7	-1,257.8 (-805.9)	-6.6 (-4.3)	2,301.8 (2,271.8)	12.8 (12.7)
(c) Taxes on Vehicles	6,665.6	7,880.1 (7,724.3)	7,383.7	8,558.7 (8,348.5)	718.1	10.8	-496.4 (-340.6)	-6.3 (-4.4)	1,175.0 (964.8)	15.9 (13.1)
(d) Taxes on Passengers and Goods	2,074.7	4,599.0 (4,359.0)	4,088.3	3,625.5 (3,515.5)	2,013.6	97.1	-510.7 (-270.7)	-11.1 (-6.2)	-462.8 (-572.8)	-11.3 (-14.0)
(e) Electricity Duties	4,430.9	5,172.1 (5,112.1)	5,677.7	5,501.1 (5,693.1)	1,246.8	28.1	505.6 (565.6)	9.8 (11.1)	-176.6 (15.4)	-3.1 (0.3)
(f) Entertainment tax	1,146.9	881.4 (875.4)	784.0	934.6 (874.6)	-362.9	-31.6	-97.4 (-91.4)	-11.0 (-10.4)	150.6 (90.6)	19.2 (11.6)
(g) Other taxes and duties	1,106.0	2,036.2 (1,388.5)	1,246.4	1,962.8 (1,387.3)	140.4	12.7	-789.8 (-142.1)	-38.8 (-10.2)	716.3 (140.8)	57.5 (11.3)
B. Share in Central Taxes	50,733.7	60,331.6	55,404.0	62,453.8	4,670.4	9.2	-4,927.6	-8.2	7,049.8	12.7

State Finances : A Study of Budgets of 2002-03

Table 3 : Revenue Receipts (Concl.)

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
II Non-tax Revenue (C + D)	69,238.3	81,675.6 (81,620.6)	82,417.7	91,894.3 (91,844.3)	13,179.4	19.0	742.0 (797.0)	0.9 (1.0)	9,476.6 (9,426.6)	11.5 (11.4)
C. Grants from the Centre	37,783.8	48,556.7	50,681.0	54,102.1	12,897.2	34.1	2,124.3	4.4	3,421.2	6.8
D. States' own Non-Tax Revenue (a to f)	31,454.5	33,119.0 (33,064.0)	31,736.7	37,792.1 (37,742.1)	282.2	0.9	-1,382.3 (-1,327.3)	-4.2 (-4.0)	6,055.4 (6,005.5)	19.1 (18.9)
(a) Interest Receipts	11,437.7	8,662.3	9,204.6	9,363.0	-2,233.1	-19.5	542.4	6.3	158.3	1.7
(b) Dividends and Profits	154.3	211.6	187.0	206.8	32.7	21.2	-24.6	-11.6	19.8	10.6
(c) General Services <i>Of which:</i>	6,087.5	8,123.8	7,255.8	11,356.3	1,168.3	19.2	-868.0	-10.7	4,100.5	56.5
State Lotteries	2,699.7	4,732.2	3,896.9	7,583.8	1,197.2	44.3	-835.3	-17.7	3,686.9	94.6
(d) Social Services	2,311.4	2,586.6	2,548.3	2,799.3	236.9	10.2	-38.4	-1.5	251.0	9.9
(e) Economic Services	11,462.8	13,534.5	12,540.9	14,066.7	1,078.1	9.4	-993.6	-7.3	1,525.8	12.2
(f) Fiscal Services	0.8	0.1	0.1	0.1	-0.8	-91.5	0.0	-36.4	0.0	0.0

* Comprise General Sales Tax, Central Sales Tax, Sales Tax on motor spirit and Purchase Tax on sugarcane, etc.

Notes : 1. Figures for Bihar and Nagaland for 2000-01 (Accounts) relate to Revised Estimates.

2. Figures outside brackets under the year 2001-02 (Budget Estimates) are adjusted for Rs.2,583.4 crore towards Additional Resources Mobilisation measures proposed by the States.

3. Figures outside brackets under the year 2002-03 (Budget Estimates) are adjusted, for Rs.3,528.7 crore towards Additional Resources Mobilisation measures proposed by the States.

Source: Budget Documents of State Governments.

Table 4 : Revenue Expenditure

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
TOTAL EXPENDITURE (I+II+III+IV)	291,521.5	332,727.0	331,440.4	355,165.7	39,918.9	13.7	-1,286.6	-0.4	23,725.3	7.2
I Developmental Expenditure (A+B)	168,514.2	183,966.6	186,086.7	191,071.0	17,572.5	10.4	2,120.1	1.2	4,984.3	2.7
A Social Services (1 to 11)	104,505.4	118,545.2	117,356.4	120,663.5	12,851.1	12.3	-1,188.8	-1.0	3,307.0	2.8
1 Education, Sports, Art and Culture	59,825.9	62,668.6	64,421.2	66,513.1	4,595.4	7.7	1,752.6	2.8	2,091.9	3.2
2 Medical and Public Health and Family Welfare	15,405.7	17,397.3	17,375.1	18,037.9	1,969.4	12.8	-22.2	-0.1	662.9	3.8
3 Water Supply and Sanitation	5,462.7	6,274.8	6,411.1	6,149.9	948.4	17.4	136.4	2.2	-261.2	-4.1
4 Housing	1,305.3	1,800.4	1,607.8	1,769.9	302.5	23.2	-192.6	-10.7	162.1	10.1
5 Urban Development	3,077.8	4,468.8	4,399.7	5,091.2	1,321.9	42.9	-69.2	-1.5	691.5	15.7
6 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	6,111.1	7,160.7	7,240.8	7,547.8	1,129.8	18.5	80.2	1.1	307.0	4.2
7 Labour and Labour Welfare	1,230.5	1,413.3	1,332.2	1,462.2	101.7	8.3	-81.1	-5.7	130.0	9.8
8 Social Security and Welfare	4,976.2	5,884.7	5,836.0	6,500.3	859.7	17.3	-48.7	-0.8	664.4	11.4
9 Nutrition	2,511.2	2,522.6	2,309.4	2,585.9	-201.8	-8.0	-213.2	-8.5	276.5	12.0
10 Relief on account of Natural Calamities	3,878.5	8,184.5	5,646.3	4,243.6	1,767.8	45.6	-2,538.2	-31.0	-1,402.7	-24.8
11 Others*	720.7	769.7	776.9	761.6	56.3	7.8	7.2	0.9	-15.3	-2.0
B Economic Services (1 to 9)	64,008.9	65,421.4	68,730.3	70,407.5	4,721.4	7.4	3,308.9	5.1	1,677.2	2.4
1 Agriculture and Allied Activities	15,488.2	17,770.9	17,272.3	18,375.9	1,784.1	11.5	-498.6	-2.8	1,103.6	6.4
2 Rural Development	10,018.4	10,880.2	10,921.3	12,478.8	902.9	9.0	41.0	0.4	1,557.6	14.3
3 Special Area Programmes	968.9	641.0	680.1	641.0	-288.8	-29.8	39.1	6.1	-39.1	-5.7
4 Irrigation and Flood Control	11,681.4	10,045.5	9,910.5	10,589.8	-1,771.0	-15.2	-135.1	-1.3	679.3	6.9
5 Energy	13,461.4	11,869.8	16,227.8	14,150.7	2,766.4	20.6	4,358.1	36.7	-2,077.1	-12.8
6 Industry and Minerals	2,376.2	3,377.8	2,939.5	3,064.7	563.3	23.7	-438.3	-13.0	125.2	4.3
7 Transport and Communications	6,096.8	6,488.5	6,442.2	6,530.9	345.4	5.7	-46.3	-0.7	88.8	1.4
8 Science, Technology and Environment	121.8	131.1	108.0	133.9	-13.8	-11.3	-23.1	-17.6	25.9	24.0
9 General Economic Services	3,795.7	4,216.5	4,228.7	4,441.7	432.9	11.4	12.2	0.3	213.0	5.0
II Non-Developmental Expenditure (A to F)	118,055.2	143,038.9	140,017.1	157,497.8	21,961.9	18.6	-3,021.8	-2.1	17,480.7	12.5
A. Organs of State	2,807.8	3,428.0	3,525.0	3,407.4	717.2	25.5	97.1	2.8	-117.6	-3.3
B. Fiscal Services	8,146.5	9,923.5	10,042.7	10,163.9	1,896.2	23.3	119.2	1.2	121.2	1.2
C. Interest Payments and Servicing of Debt (1+2)	53,217.6	67,063.7	66,357.6	74,672.3	13,139.9	24.7	-706.1	-1.1	8,314.7	12.5
1 Appropriation for Reduction or Avoidance of Debt	1,515.6	2,218.2	1,855.3	2,387.0	339.6	22.4	-362.9	-16.4	531.7	28.7
2 Interest Payments	51,702.0	64,845.5	64,502.3	72,285.3	12,800.3	24.8	-343.2	-0.5	7,783.0	12.1
D. Administrative Services	25,399.4	30,193.1	28,299.0	30,099.6	2,899.6	11.4	-1,894.1	-6.3	1,800.6	6.4
E. Pensions	25,452.5	26,790.7	27,849.4	30,396.3	2,396.9	9.4	1,058.7	4.0	2,546.9	9.1
F. Miscellaneous General Services	3,031.3	5,639.9	3,943.4	8,758.3	912.1	30.1	-1,696.6	-30.1	4,814.9	122.1
Of which : State Lotteries	2,771.1	4,502.9	3,692.1	7,060.6	921.0	33.2	-810.8	-18.0	3,368.5	91.2
III Grants-in-aid and contribution	—	—	—	—	—	—	—	—	—	—
IV Others #	4,952.1	5,721.5	5,336.6	6,597.0	384.5	7.8	-384.9	-6.7	1,260.4	23.6

* 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.

Note: Figures for Bihar and Nagaland for 2000-01 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

State Finances : A Study of Budgets of 2002-03

(Rs. crore)

Table 5 : Capital Receipts

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
Total Receipts (1 to 11)	111,590.8	113,785.7	123,532.5	118,811.9	11,941.6	10.7	9,746.8	8.6	-4,720.6	-3.8
1 External Debt	—	—	—	—	—	—	—	—	—	—
2 Internal Debt*	59,470.3	61,761.7	69,519.2	68,792.8	10,048.8	16.9	7,757.5	12.6	-726.3	-1.0
of which:										
Market Loans(Gross)	12,954.1	12,215.0	17,542.0	13,665.3	4,587.9	35.4	5,327.0	43.6	-3,876.7	-22.1
Special Securities issued to NSSF@	32,605.8	33,640.8	35,971.2	39,600.6	3,365.4	10.3	2,330.4	6.9	3,629.5	10.1
3 Loans from the Centre@	18,966.2	28,373.1	26,959.1	31,454.1	7,992.8	42.1	-1,414.0	-5.0	4,495.0	16.7
4 Recovery of Loans and Advances	6,897.6	4,908.6	7,850.3	3,347.8	952.7	13.8	2,941.7	59.9	-4,502.5	-57.4
5 Small Savings, Provident Funds,etc.(net)	13,106.5	13,171.5	11,823.0	11,548.7	-1,283.5	-9.8	-1,348.5	-10.2	-274.3	-2.3
6 Contingency Fund(net)	-818.7	—	100.9	—	919.6	—	100.9	—	-100.9	-100.0
7 Reserve Funds(net) **	3,098.7	3,210.8	3,776.9	4,493.0	678.2	21.9	566.1	17.6	716.1	19.0
8 Deposits and Advances(net) ***	7,135.5	1,827.4	4,661.7	316.4	-2,473.8	-34.7	2,834.3	155.1	-4,345.3	-93.2
9 Appropriation to Contingency Fund(net)	325.0	—	—	—	-325.0	-100.0	—	—	—	—
10 Remittances(net)	1,032.4	3.8	-67.4	-260.6	-1,099.8	-106.5	-71.2	—	-193.2	—
11 Others #	2,377.2	528.8	-1,091.2	-880.3	-3,468.4	-145.9	-1,620.0	-306.4	210.9	—

* Includes market loans, special securities issued to National Small Savings Fund (NSSF), land compensation bonds, cash credits and loans from State Bank of India and other banks(net) as also loans from National Rural Credit (Long-term operations) Fund of the NABARD, National Co-operative Development Corporation, Life Insurance Corporation of India, *Khadi* and Village Industries Commission, etc. but excludes Ways and Means Advances and overdrafts from the Reserve Bank of India.

** Reserve Fund(net) includes reserve funds bearing interest like, the depreciation reserve funds of Government Commercial Undertaking as well as those not bearing interest like, Sinking funds, Famine Relief Fund and Roads and Bridges Funds.

*** Deposits and Advances includes deposits bearing interest like, Deposits of Local Funds as well as those not bearing interest like Defence and Postal Deposits and Civil Advances.

Includes Suspense and Miscellaneous(net) and Inter-State settlement(net) and Misc. capital receipts.

@ With the change in the system of accounting with effect from 1999-2000, States' share in small savings which was included earlier 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.

— Nil/Negligible.

Note : Figures for 2000-01 (Accounts) in respect of Bihar and Nagaland relate to Revised Estimates.

Source: Budget Documents of State Governments.

Table 6 : Capital Disbursements

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
B. Total Disbursements(1 to 4)	55,676.7	68,607.4	70,130.9	75,768.2	14,454.2	26.0	1,523.5	2.2	5,637.3	8.0
1. Total Capital Outlay(i+ii)	31,129.6	40,306.9	38,333.5	43,684.4	7,203.9	23.1	-1,973.5	-4.9	5,350.9	14.0
i) Developmental Outlay(a+b)	30,228.2	38,797.0	36,510.0	41,511.7	6,281.8	20.8	-2,287.1	-5.9	5,001.7	13.7
a) Social Services	5,750.4	8,505.6	8,240.3	9,358.6	2,489.9	43.3	-265.4	-3.1	1,118.3	13.6
b) Economic Services	24,477.8	30,291.4	28,269.7	32,153.1	3,791.9	15.5	-2,021.7	-6.7	3,883.4	13.7
ii) Non-Developmental Outlay@	901.4	1,509.9	1,823.5	2,172.7	922.1	102.3	313.6	20.8	349.2	19.2
2. Discharge of Internal Debt@@ <i>Of which:</i>	2,245.5	4,133.1	4,067.5	5,077.3	1,821.9	81.1	-65.7	-1.6	1,009.8	24.8
Market Loans	435.3	1,469.7	1,468.3	1,820.7	1,033.0	237.3	-1.4	-0.1	352.4	24.0
3. Repayment of Loans to the Centre	10,570.1	11,539.1	12,158.3	12,718.3	1,588.2	15.0	619.2	5.4	560.0	4.6
4. Loans and Advances by the State Governments (i+ii)	11,731.5	12,628.3	15,571.7	14,288.2	3,840.2	32.7	2,943.4	23.3	-1,283.5	-8.2
i) Developmental Purposes (a+b)	11,800.6	11,817.6	13,787.6	13,567.6	1,987.1	16.8	1,970.0	16.7	-220.0	-1.6
a) Social Services	3,434.2	4,318.2	4,163.4	4,134.7	729.3	21.2	-154.8	-3.6	-28.7	-0.7
b) Economic Services	8,366.4	7,499.4	9,624.2	9,432.9	1,257.8	15.0	2,124.9	28.3	-191.3	-2.0
ii) Non-Developmental Purposes	-69.1	810.7	1,784.0	720.5	1,853.1	—	973.4	120.1	-1,063.5	-59.6

@ Comprises expenditure on General Services.

@@ Includes repayment of market loans, land compensation bonds, as also repayment of loans from National Rural Credit (Long-term Operations) Fund of the NABARD, National Co-operative Development Corporation, Life Insurance Corporation of India, etc. but excludes repayment of cash credits and loans from the State Bank of India and other banks, and Ways and Means Advances and overdrafts from the Reserve Bank of India.

Note: Figures for 2000-01 (Accounts) in respect of Bihar and Nagaland relate to Revised Estimates.

Source: Budget Documents of State Governments.

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Table 7 : Decomposition of Gross Fiscal Deficit

(Rs. crore)

Year	Revenue Deficit	Capital Outlay	Net Lending	GFD (2+3+4)
1	2	3	4	5
1990-91	5,309.0 (28.3)	9,223.0 (49.1)	4,255.0 (22.6)	18,787.0 (100.0)
1991-92	5,651.0 (29.9)	10,096.0 (53.4)	3,153.0 (16.7)	18,900.0 (100.0)
1992-93	5,114.1 (24.5)	10,654.6 (51.0)	5,122.6 (24.5)	20,891.3 (100.0)
1993-94	3,812.5 (18.5)	12,450.2 (60.4)	4,333.3 (21.0)	20,596.0 (100.0)
1994-95	6,156.2 (22.2)	17,351.0 (62.6)	4,189.7 (15.1)	27,696.9 (100.0)
1995-96	8,200.6 (26.1)	18,494.8 (58.9)	4,730.5 (15.1)	31,425.9 (100.0)
1996-97	16,113.5 (43.3)	17,539.7 (47.1)	3,791.2 (10.2)	37,251.2* (100.5)
1997-98	16,332.9 (37.0)	22,802.0 (51.6)	5,065.0 (11.5)	44,199.9 (100.0)
1998-99	43,641.8 (58.8)	23,072.3 (31.1)	8,044.6 (10.8)	74,253.8* (100.7)
1999-2000	53,797.0 (58.8)	25,512.1 (27.9)	12,171.2 (13.3)	91,480.3 (100.0)
2000-01	53,568.6 (59.8)	31,129.5 (34.8)	4,833.9 (5.4)	89,532.0 (100.0)
2001-02 (Revised Estimates)	60,539.9 (56.8)	38,333.5 (36.0)	7,721.4 (7.2)	106,594.7 (100.0)
2002-03 (Budget Estimates)	48,222.9 (46.9)	43,684.4 (42.5)	10,940.3 (10.6)	102,847.6 (100.0)

* Sum of components will 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.

Note: Figures in brackets are percentages to total borrowing requirements (GFD).

Source: Budget Documents of State Governments.

Table 8 : Financing of Gross Fiscal Deficit

(Rs. crore)

Year	Loans from the Central Government (net)	Market Borrowings (net)	Special Securities Issued to NSSF	Others #	Gross Fiscal Deficit (2+3+4)	States' Outstanding Liabilities (end-March)	
						Total	Per cent to GDP at current market prices
1	2	3	4	5	6	7	8
1990-91	9,978 (53.1)	2,556 (13.6)		6,253 (33.3)	18,787 (100.0)	110,289	19.4
1991-92	9,373 (49.6)	3,305 (17.5)		6,222 (32.9)	18,900 (100.0)	126,338	19.3
1992-93	8,921 (42.7)	3,500 (16.8)		8,471 (40.5)	20,892 (100.0)	142,178	19.0
1993-94	9,533 (46.3)	3,620 (17.6)		7,443 (36.1)	20,596 (100.0)	160,077	18.6
1994-95	14,760 (53.3)	4,075 (14.7)		8,862 (32.0)	27,697 (100.0)	184,527	18.2
1995-96	14,801 (47.1)	5,888 (18.7)		10,737 (34.2)	31,426 (100.0)	212,225	17.9
1996-97	17,547 (47.1)	6,515 (17.5)		13,189 (35.4)	37,251 (100.0)	243,525	17.8
1997-98	23,676 (53.6)	7,280 (16.5)		13,244 (30.0)	44,200 (100.0)	281,207	18.5
1998-99	31,057 (41.8)	10,467 (14.1)		32,730 (44.1)	74,254 (100.0)	341,978	19.4
1999-2000	12,408 (13.6)	12,664 (13.8)	26,416 (28.9)	39,993 (43.7)	91,481 (100.0)	420,132	21.5
2000-01	8,396 (9.4)	12,519 (14.0)	32,606 (36.4)	36,011 (40.2)	89,532 (100.0)	498,092	23.7
2001-2002 (R.E)	14,801 (13.9)	16,074 (15.1)	35,971 (33.7)	39,749 (37.3)	106,595 (100.0)	589,218	25.7
2002-03 (B.E.)	18,736 (18.2)	11,845 (11.5)	39,601 (38.5)	32,667 (31.8)	102,848 (100.0)	683,168	26.7

R.E.: Revised Estimates.

B.E.: Budget Estimates.

Include loans from financial institutions, Provident Funds, Reserve Funds, Deposits and Advances, etc.

Note: Figures in brackets are percentages to the Gross Fiscal Deficit.**Source:** Budget Documents of State Governments and Combined Finance and Revenue Accounts of the Union and State Governments.

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Table 9 : State Governments' Market Borrowings*

(Rs. crore)

Year	Gross	Repayment	Net
1	2	3	4
1990-91	2,569	—	2,569
1991-92	3,364	—	3,364
1992-93	3,805	334	3,471
1993-94	4,145	507	3,638
1994-95	5,123	—	5,123
1995-96	6,274	343	5,931
1996-97	6,536	—	6,536
1997-98	7,749	557	7,192
1998-99	12,114	1,414	10,700
1999-2000	13,706	1,301	12,405
2000-01	13,300	420	12,880
2001-02	18,707	1,446	17,261
2002-03 (Allocation)	17,276	1,789	15,487

* As per Reserve Bank records.

Table 10 : Developmental and Non-Developmental Expenditure

(Rs. crore)

Year	Developmental*	Non-Developmental*	Others**	Total
1	2	3	4	5
1990-91	63,370 (69.5)	22,600 (24.8)	5,272 (5.8)	91,242 (100.0)
1991-92	74,588 (68.7)	27,143 (25.0)	6,915 (6.4)	108,646 (100.0)
1992-93	80,567 (67.5)	32,104 (26.9)	6,664 (5.6)	119,335 (100.0)
1993-94	89,388 (66.4)	38,020 (28.2)	7,241 (5.4)	134,649 (100.0)
1994-95	104,348 (64.6)	49,556 (30.7)	7,650 (4.7)	161,554 (100.0)
1995-96	114,819 (64.7)	55,380 (31.2)	7,385 (4.2)	177,584 (100.0)
1996-97	132,008 (65.1)	62,095 (30.6)	8,666 (4.3)	202,769 (100.0)
1997-98	145,268 (63.7)	71,767 (31.5)	11,100 (4.9)	228,135 (100.0)
1998-99	164,504 (61.8)	86,474 (32.5)	15,383 (5.8)	266,361 (100.0)
1999-2000	187,297 (59.7)	110,206 (35.1)	16,386 (5.2)	313,889 (100.0)
2000-01	210,543 (60.6)	118,887 (34.2)	17,768 (5.1)	347,198 (100.0)
2001-02 (R.E.)	236,384 (58.9)	143,625 (35.8)	21,562 (5.4)	401,571 (100.0)
2002-03 (B.E.)	246,150 (57.1)	160,391 (37.2)	24,393 (5.7)	430,934 (100.0)

R.E. : Revised Estimates.

B.E. : Budget Estimates.

* Includes expenditure on revenue and capital account and loans and advances extended by State Governments.

** Includes Compensation and Assignments to local bodies, Reserve with Finance Department, Discharge of internal debt and Repayment of loans to the Centre.

Note : Figures in brackets are percentages to the total. These may not add to 100, due to rounding-off of data.**Source** : Budget Documents of State Governments.

Table 11 : Composition of Expenditure

(Per cent)

Categories	Plan			Non-Plan			Total		
	2000-01 (Accounts)	2001-02 (R.E.)	2002-03 (B.E.)	2000-01 (Accounts)	2001-02 (R.E.)	2002-03 (B.E.)	2000-01 (Accounts)	2001-02 (R.E.)	2002-03 (B.E.)
Developmental	22.1	22.9	24.2	38.5	35.9	32.9	60.6	58.8	57.1
Non-Developmental	0.5	0.7	0.7	33.8	35.1	36.5	34.3	35.8	37.2
Others	—	0.1	0.1	5.1	5.3	5.6	5.1	5.4	5.7
Total	22.6	23.7	25.0	77.4	76.3	75.0	100.0	100.0	100.0

R.E.: Revised Estimates.

B.E.: Budget Estimates.

Source : Budget Documents of State Governments.

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Table 12 : Developmental Expenditure : Major Heads

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Percentage variations		
					Col.4 over Col.2	Col.4 over Col.3	Col.5 over Col.4
1	2	3	4	5	6	7	8
I Developmental Expenditure (Revenue and Capital) (A + B)	198,742.4	222,763.6	222,596.7	232,582.7	12.0	-0.1	4.5
A Social Services (1 to 11)	110,255.8 (52.4)	127,050.9 (54.2)	125,596.7 (53.1)	130,022.0 (52.8)	13.9	-1.1	3.5
1 Education, Sports, Art and Culture	60,267.5	63,447.3	65,192.7	67,264.9	8.2	2.8	3.2
2 Medical and Public Health and Family Welfare	16,139.9	18,450.7	18,279.4	19,037.1	13.3	-0.9	4.1
3 Water Supply and Sanitation	8,531.7	9,102.3	9,520.8	9,697.0	11.6	4.6	1.9
4 Housing	1,805.6	2,502.5	2,287.4	2,634.4	26.7	-8.6	15.2
5 Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	6,499.5	7,813.1	7,911.3	8,445.8	21.7	1.3	6.8
6 Labour and Labour welfare	1,230.5	1,413.3	1,332.2	1,462.2	8.3	-5.7	9.8
7 Social Security and Welfare	4,999.4	5,957.9	5,892.1	6,635.6	17.9	-1.1	12.6
8 Nutrition	2,511.2	2,522.6	2,309.4	2,585.9	-8.0	-8.5	12.0
9 Relief on account of Natural Calamities	3,878.5	8,184.5	5,646.3	4,243.6	45.6	-31.0	-24.8
10 Urban Development	3,634.8	4,984.3	5,124.2	5,841.3	41.0	2.8	14.0
11 Others*	757.2	2,672.4	2,101.0	2,174.3	177.5	-21.4	3.5
B Economic Services (1 to 9)	88,486.7 (42.0)	95,712.8 (40.8)	97,000.0 (41.0)	102,560.6 (41.7)	9.6	1.3	5.7
1 Agriculture and Allied Activities	18,462.4	19,686.7	19,367.1	20,947.5	4.9	-1.6	8.2
2 Rural Development	11,321.5	13,552.5	14,388.4	15,818.0	27.1	6.2	9.9
3 Special Area Programmes	1,609.3	1,227.2	1,304.7	1,563.6	-18.9	6.3	19.8
4 Irrigation and Flood Control	20,461.4	21,586.6	20,358.4	22,601.3	-0.5	-5.7	11.0
5 Energy	17,461.8	15,418.2	18,827.8	16,766.5	7.8	22.1	-10.9
6 Industry and Minerals	2,955.0	4,127.0	3,889.6	3,845.5	31.6	-5.8	-1.1
7 Transport and Communications	12,096.3	15,130.8	14,015.9	15,715.5	15.9	-7.4	12.1
8 Science, Technology and Environment	128.9	143.9	123.6	183.8	-4.1	-14.2	48.7
9 General Economic Services	3,990.4	4,839.8	4,724.5	5,119.0	18.4	-2.4	8.3
II Loans and Advances by State Governments							
Developmental Advances(A+B)	11,800.6	11,817.6	13,787.6	13,567.6	16.8	16.7	-1.6
A. Social Services (1 to 3)	3,434.2	4,318.2	4,163.4	4,134.7	21.2	-3.6	-0.7
1 Housing	440.7	594.4	547.9	604.7	24.3	-7.8	10.4
2 Government Servants (Housing)	1,150.0	1,240.3	1,230.7	1,242.0	7.0	-0.8	0.9
3 Others @	1,843.5	2,483.6	2,384.9	2,288.0	29.4	-4.0	-4.1
B Economic Services (1 to 7)	8,366.4	7,499.4	9,624.2	9,432.9	15.0	28.3	-2.0
1 Co-operation	245.5	232.0	1,070.9	821.8	336.1	361.6	-23.3
2 Crop Husbandry	92.2	357.9	531.5	26.1	476.3	48.5	-95.1
3 Soil and Water Conservation	10.4	12.9	12.5	0.3	20.5	-2.6	-97.4
4 Power Projects	6,374.1	5,426.4	5,521.8	7,012.3	-13.4	1.8	27.0
5 Village and Small Industries	164.9	91.7	168.3	38.5	2.1	83.4	-77.1
6 Other Industries and Minerals	222.1	220.2	343.6	151.3	54.7	56.1	-56.0
7 Others +	1,257.3	1,158.4	1,975.8	1,382.6	57.1	70.6	-30.0
III Total Developmental (I + II)	210,543.0	234,581.2	236,384.3	246,150.3	12.3	0.8	4.1

* Includes expenditure on Information and Publicity.

+ Includes loans and advances for Forest, Fisheries, Animal Husbandry, Road and Water Transport Services, Major & Minor Irrigation, etc.

@ Includes outlay on Education, Art and Culture, Urban Development, Social Security and Welfare, etc.

Notes : 1. Figures in brackets are percentage to total developmental expenditure.

2. Figures for Bihar and Nagaland for 2000-01 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

Table 13 : Non-Developmental Expenditure : Major Heads

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Percentage variations		
					Col.4 over Col.2	Col.4 over Col.3	Col.5 over Col.4
1	2	3	4	5	6	7	8
I Non-Developmental Expenditure (General Services) on Revenue Account (i to v)	118,055.2 (49.6)	143,038.9 (50.1)	140,017.1 (51.7)	157,497.8 (51.4)	18.6	-2.1	12.5
i Organs of State	2,807.8	3,428.0	3,525.0	3,407.4	25.5	2.8	-3.3
ii Fiscal Services	8,146.5	9,923.5	10,042.7	10,163.9	23.3	1.2	1.2
iii Appropriation to Reserves and Interest Payments (1+2)	53,217.6	67,063.7	66,357.6	74,672.3	24.7	-1.1	12.5
1 Appropriation to Reserves against Debt	1,515.6	2,218.2	1,855.3	2,387.0	22.4	-16.4	28.7
2 Interest Payments	51,702.0 (21.7)	64,845.5 (22.7)	64,502.3 (23.8)	72,285.3 (23.6)	24.8	-0.5	12.1
iv Administrative Services (1 to 5)	25,399.4	30,193.1	28,299.0	30,099.6	11.4	-6.3	6.4
1 District Administration	2,786.6	2,764.9	3,013.9	2,946.5	8.2	9.0	-2.2
2 Police	15,279.4 (6.4)	16,817.8 (5.9)	17,200.3 (6.3)	17,659.6 (5.8)	12.6	2.3	2.7
3 Public Works	2,767.6	2,627.2	2,603.4	2,563.5	-5.9	-0.9	-1.5
4 Secretariat General Services	1,024.0	2,717.5	1,536.9	2,345.2	50.1	-43.4	52.6
5 Others @	3,541.8	5,265.7	3,944.6	4,584.8	11.4	-25.1	16.2
v Pension and Miscellaneous General Services	28,483.8	32,430.6	31,792.8	39,154.6	11.6	-2.0	23.2
II Non-Developmental Expenditure on Capital Account (1+2)	832.3	2,320.6	3,607.5	2,893.3	333.5	55.5	-19.8
1 Non-Developmental (General Services)	901.4	1,509.9	1,823.5	2,172.7	102.3	20.8	19.2
2 Loans for Non-Developmental Purposes (a+b)	-69.1	810.7	1,784.0	720.5	—	120.1	-59.6
a) Government Servants (other than housing)	305.2	542.8	385.7	385.0	26.4	-28.9	-0.2
b) Miscellaneous	-374.2	267.9	1,398.3	335.5	—	421.9	-76.0
III Total Non-Developmental Expenditure (I + II)	118,887.4	145,359.5	143,624.6	160,391.0	20.8	-1.2	11.7
IV III as percentages of Aggregate Receipts	34.0	36.4	36.4	37.7			
V III as percentages of Aggregate Disbursements	34.2	36.2	35.8	37.2			

@ Includes expenditure on Public Service Commission, Treasury and Administration, Jails, Stationary and Printing etc.

Notes : 1. Figures in brackets are percentage to Revenue receipts.

2. Figures for Bihar and Nagaland for the year 2000-01 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

Table 14 : Developmental and Non-Developmental Expenditure - Plan and Non-Plan Components

(Rs.crore)

State Finances : A Study of Budgets of 2002-03

Items	2000-01 (Accounts) @			2001-02 (Budget Estimates)			2001-02 (Revised Estimates)			2002-03 (Budget Estimates)		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
Aggregate Disbursements (1 to 3) *	78,615.6	268,582.5	347,198.2	96,373.3	304,961.1	401,334.4	95,174.5	306,396.8	401,571.3	107,699.5	323,234.4	430,933.8
1 Developmental Expenditure (a + b)	76,877.2	133,665.8	210,543.0	93,255.4	141,325.8	234,581.2	92,063.1	144,321.2	236,384.3	104,276.9	141,873.4	246,150.3
a) Direct Developmental Expenditure (i + ii)	68,230.4	130,512.0	198,742.4	85,924.4	136,839.2	222,763.6	84,825.7	137,770.9	222,596.7	94,805.0	137,777.7	232,582.7
i) Economic Services	40,562.3	47,924.4	88,486.7	48,934.0	46,778.8	95,712.8	48,497.3	48,502.7	97,000.0	56,153.7	46,406.9	102,560.6
ii) Social Services	27,668.1	82,587.6	110,255.8	36,990.5	90,060.4	127,050.9	36,328.5	89,268.2	125,596.7	38,651.3	91,370.8	130,022.0
b) Loans and Advances for Developmental Purposes (i + ii)	8,646.8	3,153.8	11,800.6	7,331.0	4,486.6	11,817.6	7,237.4	6,550.2	13,787.6	9,471.9	4,095.7	13,567.6
i) Economic Services	6,945.5	1,420.9	8,366.4	5,133.6	2,365.7	7,499.4	4,822.4	4,801.8	9,624.2	7,257.8	2,175.1	9,432.9
ii) Social Services	1,701.3	1,732.9	3,434.2	2,197.4	2,120.9	4,318.2	2,415.0	1,748.4	4,163.4	2,214.1	1,920.6	4,134.7
2 Non-Developmental Expenditure (a + b)	1,627.4	117,260.0	118,887.4	2,773.9	142,585.6	145,359.5	2,754.1	140,870.5	143,624.6	3,133.3	157,257.7	160,391.0
a) Direct Non-Developmental Expenditure	1,624.9	117,331.6	118,956.5	2,772.1	141,776.7	144,548.8	2,753.5	139,087.1	141,840.6	3,132.6	156,537.9	159,670.5
b) Loans and Advances for Non-Developmental Purposes	2.6	-71.6	-69.1	1.8	808.9	810.7	0.6	1,783.4	1,784.0	0.7	719.8	720.5
3 Others (a+b+c+d+e)	111.0	17,656.7	17,767.7	344.0	21,049.7	21,393.7	357.3	21,205.1	21,562.4	289.2	24,103.3	24,392.5
a) Repayment of Loans to the Centre	8.0	10,562.0	10,570.1	—	11,539.1	11,539.1	—	12,158.3	12,158.3	—	12,718.3	12,718.3
b) Discharge of Internal Debt <i>of Which:</i>	—	2,245.5	2,245.5	17.0	4,116.1	4,133.1	32.1	4,035.4	4,067.5	33.9	5,043.4	5,077.3
Market Loans	—	435.3	435.3	—	1,469.7	1,469.7	16.1	1,452.2	1,468.3	—	1,820.7	1,820.7
c) Compensation and Assignments to Local Bodies	103.0	4,849.1	4,952.1	327.0	5,394.5	5,721.5	325.2	5,011.4	5,336.6	255.4	6,341.6	6,597.0
d) Grants-In-Aid and Contributions	—	—	—	—	—	—	—	—	—	—	—	—
e) Reserve with Finance Department	—	—	—	—	—	—	—	—	—	—	—	—

@ Figures for 2000-01 (Accounts) for Bihar and Nagaland relate to Revised Estimates.

* Includes expenditure on both Revenue and Capital Account.

Source : Budget Documents of State Governments.

Table 15 : Developmental and Non-Developmental Expenditure - Revenue and Capital Components

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)
1	2	3	4	5
I. Developmental Expenditure	210,543.0	234,581.2	236,384.3	246,150.3
a) Revenue	168,514.2	183,966.6	186,086.7	191,071.0
b) Capital	42,028.8	50,614.6	50,297.6	55,079.3
II. Non-developmental Expenditure	118,887.4	145,359.5	143,624.6	160,391.0
a) Revenue	118,055.2	143,038.9	140,017.1	157,497.8
b) Capital	832.3	2,320.6	3,607.5	2,893.3
III. Others	17,767.7	21,393.7	21,562.4	24,392.5
a) Revenue *	4,952.1	5,721.5	5,336.6	6,597.0
b) Capital **	12,815.6	15,672.2	16,225.8	17,795.6
IV. Aggregate Disbursements (I+II+III)	347,198.2	401,334.4	401,571.3	430,933.8
V. I as percentage of IV	60.6	58.5	58.9	57.1
VI. II as percentage of IV	34.2	36.2	35.8	37.2
VII. III as percentage of IV	5.1	5.3	5.4	5.7

* Comprise Compensation and Assignments to Local Bodies, Grants-in-aid and Contributions and Reserve with Finance Departments.

** Comprise Discharge of Internal Debt and Repayment of Loans to the Centre.

Note: Figures in respect of Bihar and Nagaland for the year 2000-01 (Accounts) relate to Revised Estimates.**Source:** Budget Documents of State Governments.**Table 16 : Plan and Non-Plan Expenditure - Revenue and Capital Components**

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)
1	2	3	4	5
I. Plan Expenditure				
a) Revenue	41,809.4	51,911.7	53,030.1	58,376.8
b) Capital	36,806.2	44,461.6	42,144.3	49,322.7
II. Non-Plan Expenditure				
a) Revenue	249,712.1	280,815.3	278,410.2	296,788.9
b) Capital	18,870.4	24,145.8	27,986.6	26,445.5
III. Total Expenditure	347,198.2	401,334.4	401,571.3	430,933.8
	(10.6)	(15.6)	(15.7)	(7.3)
IV. Total Plan Expenditure (Ia+Ib)	78,615.6	96,373.3	95,174.5	107,699.5
	(8.4)	(22.6)	(21.1)	(13.2)
V. Total Non-Plan Expenditure (IIa+IIb)	268,582.5	304,961.1	306,396.8	323,234.4
	(20.9)	(13.5)	(14.1)	(5.5)
VI. IV as percentage of III	22.6	24.0	23.7	25.0
VII. V as percentage of III	77.4	76.0	76.3	75.0

Note: Figures in brackets are percentage variations over the previous year.**Source:** Budget Documents of State Governments.

State Finances : A Study of Budgets of 2002-03

Table 17 : Non-Plan Non-Developmental Expenditure of States

(Rs. crore)

Items	2000-01 (Accounts)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)
1	2	3	4
I Non-Plan Non-Developmental Revenue Expenditure (1 to 5)	117,274.5 (12.3)	138,528.7 (18.1)	155,871.1 (12.5)
1 Organs of States	2,804.0 (-17.1)	3,464.6 (23.6)	3,345.4 (-3.4)
2 Fiscal Services	7,892.8 (20.1)	9,795.1 (24.1)	9,911.4 (1.2)
3 Appropriation to Reserve and Interest Payments <i>of which:</i>	53,206.9 (14.9)	66,353.6 (24.7)	74,672.3 (12.5)
a) Interest Payments <i>of which:</i>	51,691.2 (14.5)	64,498.4 (24.8)	72,285.3 (12.1)
Interest on loans from the Centre	27,399.3 (7.7)	29,695.3 (8.4)	31,030.1 (4.5)
4 Administrative Services	24,887.2 (7.5)	27,122.8 (9.0)	28,794.7 (6.2)
5 Pensions and Miscellaneous General Services	28,483.6 (14.0)	31,792.6 (11.6)	39,147.3 (23.1)
II Non-Plan Non-Developmental Capital Disbursements (1 + 2)*	-14.5 (-100.4)	2,341.8 —	1,386.7 (-40.8)
1 Non-Plan Non-Developmental Capital Outlay	57.1 (-36.8)	558.4 (877.4)	666.8 (19.4)
2 Non-Plan Non-Developmental Loans and Advances by States	-71.6 (-101.8)	1,783.4 —	719.8 (-59.6)
Total Non-Plan Non-Developmental Expenditure of States	117,260.0 (8.1)	140,870.5 (20.1)	157,257.7 (11.6)

* Exclude Repayment of Loans to the Centre and Discharge of Internal Debt.

Note : 1. Figures in brackets are percentage variations over the previous year.

2. The Non Plan figures in case of Bihar and Nagaland for 2000-01 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

Table 18 : Devolution and Transfer of Resources from the Centre

(Rs. crore)

Items	2000-01 (Accounts)@	2001-02 (Budget Estimates)	2001-02 (Revised Estimates)	2002-03 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
I States' Share in Central Taxes	50,733.7	60,331.6	55,404.0	62,453.8	4,670.4	9.2	-4,927.6	-8.2	7,049.8	12.7
II Grants from the Centre (1 to 5)	37,783.8	48,556.7	50,681.0	54,102.1	12,897.2	34.1	2,124.3	4.4	3,421.2	6.8
1 State Plan Schemes	16,200.4	19,067.0	19,901.3	23,061.0	3,701.0	22.8	834.3	4.4	3,159.7	15.9
2 Central Plan Schemes	1,132.6	3,296.6	3,581.4	3,897.8	2,448.7	216.2	284.8	8.6	316.4	8.8
3 Centrally Sponsored Schemes	7,182.4	11,719.5	12,173.2	14,150.6	4,990.8	69.5	453.7	3.9	1,977.4	16.2
4 NEC/Special Plan Schemes	127.4	239.0	267.9	630.7	140.5	110.3	28.8	12.1	362.9	135.5
5 Non-Plan Grants (a to c)	13,141.0	14,234.6	14,757.2	12,362.0	1,616.2	12.3	522.7	3.7	-2,395.2	-16.2
a) Statutory Grants	8,372.4	9,509.3	10,531.3	9,092.0	2,158.9	25.8	1,022.1	10.7	-1,439.3	-13.7
b) Grants for Natural Calamities	499.7	593.1	710.6	662.5	210.9	42.2	117.5	19.8	-48.1	-6.8
c) Non-Plan Non-Statutory Grants	4,268.9	4,132.2	3,515.3	2,607.5	-753.6	-17.7	-616.9	-14.9	-907.8	-25.8
III Gross Loans from the Centre (i + ii)	18,966.2	28,373.1	26,959.1	31,454.1	7,992.8	42.1	-1,414.0	-5.0	4,495.0	16.7
i) Plan Loans	16,752.2	27,797.3	25,276.6	30,328.4	8,524.3	50.9	-2,520.8	-9.1	5,051.8	20.0
ii) Non-Plan Loans*	2,214.0	575.8	1,682.5	1,125.7	-531.5	-24.0	1,106.7	192.2	-556.8	-33.1
IV Gross Transfer (I+II+III)	107,483.7	137,261.4	133,044.1	148,010.0	25,560.4	23.8	-4,217.3	-3.1	14,965.9	11.2
V Repayment and Interest Payments Liabilities (a + b)	37,969.4	42,647.2	41,853.6	43,748.4	3,884.2	10.2	-793.6	-1.9	1,894.8	4.5
a) Repayment of Loans to the Centre	10,570.1	11,539.1	12,158.3	12,718.3	1,588.2	15.0	619.2	5.4	560.0	4.6
b) Interest Payments on the Loans from the Centre	27,399.3	31,108.0	29,695.3	31,030.1	2,296.0	8.4	-1,412.8	-4.5	1,334.8	4.5
VI Net Transfer of Resources from the Centre (IV-V)	69,514.3	94,614.2	91,190.5	104,261.7	21,676.2	31.2	-3,423.7	-3.6	13,071.2	14.3

@ Figure for Bihar and Nagaland for 2000-01 (Accounts) relate to Revised Estimates.

* Includes Ways and Means Advances from the Centre.

Source : Budget Documents of State Governments.

**Table 19 : Outstanding Liabilities of State Governments
(As on March 31)**

(Rs. crore)

State Finances : A Study of Budgets of 2002-03

Year	Market Loans	Compensation and Other Bonds	Ways and Means Advances from RBI	Loans from Banks and Other Institutions	Special Securities Issued to NSSF	Internal Debt (2+3+4+5+6)	Loans and Advances from Central Government	State Provident Funds	Insurance and Pension Fund Trust and Endowments, Small Savings, etc.	Total Provident Funds etc. (9+10)	Total Liabilities (6+7+8+11)
1	2	3	4	5	6	7	8	9	10	11	12
1981	2,988	59	482	914		4,443	16,980	2,185	351	2,536	23,959
1982	3,328	54	1,750	1,051		6,182	19,080	2,571	439	3,010	28,272
1983	3,735	50	617	1,205		5,607	23,557	3,163	576	3,739	32,903
1984	4,323	48	812	1,357		6,540	26,979	3,830	720	4,550	38,069
1985	5,101	43	1,640	1,539		8,323	30,555	4,846	671	5,517	44,395
1986	6,104	41	286	1,618		8,049	38,786	5,743	1,082	6,825	53,660
1987	7,271	36	214	1,544		9,065	43,702	6,699	1,256	7,955	60,722
1988	8,793	10	129	1,922		10,854	49,534	7,994	1,589	9,583	69,971
1989	10,765	2	325	2,121		13,213	56,222	9,625	1,960	11,585	81,020
1990	13,063	-2	589	2,544		16,194	64,139	11,514	2,377	13,891	94,224
1991	15,618	8	679	2,906		19,211	74,117	14,002	2,959	16,961	110,289
1992	18,923	6	891	3,157		22,977	83,491	16,357	3,513	19,870	126,338
1993	22,426	-16	708	3,156		26,274	92,412	19,347	4,145	23,492	142,178
1994	26,058	-2	746	3,507		30,309	101,945	22,996	4,826	27,822	160,077
1995	30,133	-4	-1,228	6,321		35,221	116,705	26,783	5,818	32,601	184,527
1996	36,021	-3	-24	7,225		43,217	131,505	30,984	6,519	37,502	212,225
1997	42,536	-4	638	8,425		51,595	149,053	35,556	7,322	42,878	243,525
1998	49,816	—	-1,288	10,847		59,375	172,729	40,823	8,280	49,103	281,207
1999	60,283	3	2,940	13,893		77,119	203,786	50,827	10,245	61,072	341,978
2000	72,947	1	5,493	20,132	26,416	124,989	216,194	65,600	13,349	78,949	420,132
2001	85,466	-2	4,724	32,235	59,022	181,445	224,590	76,446	15,609	92,056	498,092
2002(RE)	101,540	-3	3,770	45,643	94,993	245,942	239,396	86,280	17,599	103,879	589,218
2003(BE)	113,384	-4	3,720	57,915	134,594	309,608	258,131	95,815	19,613	115,428	683,168

R.E.: Revised Estimates

B. E.: Budget Estimates

See @ in Table 5

Source : Figures are derived from Combined Finance and Revenue Accounts of the Union and State Governments in India, 1986-87 and State Government Budget Documents.