

**Table 16 : Plan and Non-Plan Expenditure - Revenue and Capital Components**

(Rs. crore)

| Items  | 2001-02<br>(Accounts)      | 2002-03<br>(Budget<br>Estimates) | 2002-03<br>(Revised<br>Estimates) | 2003-04<br>(Budget<br>Estimates) |
|--|----------------------------|----------------------------------|-----------------------------------|----------------------------------|
| 1  | 2                          | 3                                | 4                                 | 5                                |
| <b>I. Plan Expenditure</b>                     | <b>80,138.9</b>            | <b>107,616.8</b>                 | <b>105,344.9</b>                  | <b>118,452.2</b>                 |
| a) Revenue                                     | 46,714.9                   | 58,402.3                         | 58,737.4                          | 63,683.4                         |
| b) Capital                                     | 33,424.0                   | 49,214.5                         | 46,607.6                          | 54,768.8                         |
| <b>II. Non-Plan Expenditure</b>                | <b>297,172.8</b>           | <b>323,302.4</b>                 | <b>337,296.8</b>                  | <b>369,908.2</b>                 |
| a) Revenue                                     | 268,148.4                  | 296,753.2                        | 296,510.9                         | 318,932.8                        |
| b) Capital                                     | 29,024.4                   | 26,549.2                         | 40,785.9                          | 50,975.3                         |
| <b>III. Total Expenditure</b>                  | <b>377,311.6</b><br>(8.7)  | <b>430,919.2</b><br>(14.2)       | <b>442,641.8</b><br>(17.3)        | <b>488,360.4</b><br>(10.3)       |
| <b>IV. Total Plan Expenditure (Ia+Ib)</b>      | <b>80,138.9</b><br>(1.9)   | <b>107,616.8</b><br>(34.3)       | <b>105,344.9</b><br>(31.5)        | <b>118,452.2</b><br>(12.4)       |
| <b>V. Total Non-Plan Expenditure (IIa+IIb)</b> | <b>297,172.8</b><br>(10.6) | <b>323,302.4</b><br>(8.8)        | <b>337,296.8</b><br>(13.5)        | <b>369,908.2</b><br>(9.7)        |
| <b>VI. IV as percentage of III</b>             | <b>21.2</b>                | <b>25.0</b>                      | <b>23.8</b>                       | <b>24.3</b>                      |
| <b>VII. V as percentage of III</b>             | <b>78.8</b>                | <b>75.0</b>                      | <b>76.2</b>                       | <b>75.7</b>                      |

Notes : 1. Figures in brackets are percentages over the previous year.

2. Figures for 2001-02 (Accounts) in respect of Bihar, Jammu and Kashmir, Jharkhand and Nagaland relate to Revised Estimates.

Source : Budget Documents of State Governments.

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

(Rs. crore)

| Items   | 2001-02<br>(Accounts)             | 2002-03<br>(Revised<br>Estimates) | 2003-04<br>(Budget<br>Estimates)  |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| 1   | 2                                 | 3                                 | 4                                 |
| <b>I Non-Plan Non-Developmental Revenue Expenditure (1 to 5)</b>    | <b>135,539.9</b><br><b>(15.6)</b> | <b>155,428.6</b><br><b>(14.7)</b> | <b>172,678.3</b><br><b>(11.1)</b> |
| 1 Organs of States  | 3,146.9<br>(12.2)                 | 3,534.5<br>(12.3)                 | 3,626.4<br>(2.6)                  |
| 2 Fiscal Services   | 9,273.1<br>(17.5)                 | 9,701.5<br>(4.6)                  | 8,666.8<br>(-10.7)                |
| 3 Appropriation to Reserve and Interest Payments                    | 64,326.9<br>(20.9)                | 76,240.6<br>(18.5)                | 85,541.4<br>(12.2)                |
| <i>of which</i>   |                                   |                                   |                                   |
| a) Interest Payments  | 62,502.3                          | 74,183.7                          | 82,920.0                          |
| <i>of which:</i>  | (20.9)                            | (18.7)                            | (11.8)                            |
| Interest on loans from the Centre                                   | 29,442.0<br>(7.5)                 | 30,978.4<br>(5.2)                 | 31,593.3<br>(2.0)                 |
| 4 Administrative Services   | 26,040.0<br>(4.6)                 | 27,500.5<br>(5.6)                 | 29,490.7<br>(7.2)                 |
| 5 Pensions and Miscellaneous General Services                       | 32,752.9<br>(15.0)                | 38,451.5<br>(17.4)                | 45,353.0<br>(17.9)                |
| <b>II Non-Plan Non-Developmental Capital Disbursements (1 + 2)*</b> | <b>573.2</b><br><b>—</b>          | <b>1,943.8</b><br><b>(239.1)</b>  | <b>1,869.5</b><br><b>(-3.8)</b>   |
| 1 Non-Plan Non-Developmental Capital Outlay                         | 452.2<br>(691.5)                  | 692.2<br>(53.1)                   | 873.8<br>(26.2)                   |
| 2 Non-Plan Non-Developmental Loans and Advances by States           | 121.1<br>(-269.0)                 | 1,251.6<br>(933.8)                | 995.7<br>(-20.4)                  |
| <b>Total Non-Plan Non-Developmental Expenditure of States</b>       | <b>136,113.1</b><br><b>(16.1)</b> | <b>157,372.4</b><br><b>(15.6)</b> | <b>174,547.8</b><br><b>(10.9)</b> |

\* Exclude repayment of loans from 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, Jammu and Kashmir, Jharkhand and Nagaland for 2001-02 (Accounts) relate to Revised Estimates.

**Source :** Budget Documents of State Governments.

Table 18 : Devolution and Transfer of Resources from the Centre

(Rs. crore)

| 1  | 2001-02<br>(Accounts)@ | 2002-03<br>(Budget<br>Estimates) | 2002-03<br>(Revised<br>Estimates) | 2003-04<br>(Budget<br>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>I States' Share in Central Taxes</b>                      | <b>52,215.3</b>        | <b>62,595.2</b>                  | <b>57,361.5</b>                   | <b>62,985.9</b>                  | <b>5,146.2</b>   | <b>9.9</b>  | <b>-5,233.7</b>  | <b>-8.4</b>  | <b>5,624.4</b>   | <b>9.8</b>  |
| <b>II Grants from the Centre (1 to 5)</b>                    | <b>43,082.3</b>        | <b>54,102.2</b>                  | <b>55,549.7</b>                   | <b>63,421.6</b>                  | <b>12,467.3</b>  | <b>28.9</b> | <b>1,447.5</b>   | <b>2.7</b>   | <b>7,871.9</b>   | <b>14.2</b> |
| 1 State Plan Schemes   | 19,430.5               | 23,061.0                         | 23,135.4                          | 28,243.8                         | 3,704.9          | 19.1        | 74.3             | 0.3          | 5,108.4          | 22.1        |
| 2 Central Plan Schemes                                       | 1,270.5                | 3,897.8                          | 4,020.3                           | 4,749.5                          | 2,749.8          | 216.4       | 122.5            | 3.1          | 729.2            | 18.1        |
| 3 Centrally Sponsored Schemes                                | 8,379.5                | 14,150.6                         | 13,794.8                          | 17,249.8                         | 5,415.3          | 64.6        | -355.8           | -2.5         | 3,455.0          | 25.0        |
| 4 NEC/Special Plan Schemes                                   | 214.9                  | 630.7                            | 689.6                             | 796.5                            | 474.7            | 220.9       | 58.9             | 9.3          | 106.8            | 15.5        |
| 5 Non-Plan Grants (a to c)                                   | 13,786.9               | 12,362.0                         | 13,909.6                          | 12,382.0                         | 122.6            | 0.9         | 1,547.5          | 12.5         | -1527.5          | -11.0       |
| a) Statutory Grants  | 9,584.2                | 9,138.0                          | 9,402.6                           | 8,813.3                          | -181.6           | -1.9        | 264.6            | 2.9          | -589.4           | -6.3        |
| b) Grants for Natural Calamities                             | 594.9                  | 512.4                            | 733.1                             | 486.6                            | 138.2            | 23.2        | 220.7            | 43.1         | -246.5           | -33.6       |
| c) Non-Plan Non-Statutory Grants                             | 3,607.8                | 2,711.6                          | 3,773.9                           | 3,082.2                          | 166.0            | 4.6         | 1,062.3          | 39.2         | -691.6           | -18.3       |
| <b>III Gross Loans from the Centre (i + ii)</b>              | <b>24,660.4</b>        | <b>31,454.1</b>                  | <b>30,235.5</b>                   | <b>33,703.5</b>                  | <b>5,575.1</b>   | <b>22.6</b> | <b>-1,218.5</b>  | <b>-3.9</b>  | <b>3,467.9</b>   | <b>11.5</b> |
| i) Plan Loans  | 21,217.7               | 30,328.4                         | 26,429.5                          | 32,629.0                         | 5,211.8          | 24.6        | -3,898.9         | -12.9        | 6,199.5          | 23.5        |
| ii) Non-Plan Loans*  | 6,442.7                | 1,125.7                          | 3,806.1                           | 1,074.5                          | 363.3            | 10.6        | 2,680.4          | 238.1        | (-2,731.6)       | -71.8       |
| <b>IV Gross Transfer (I+II+III)</b>                          | <b>119,958.0</b>       | <b>148,151.4</b>                 | <b>143,146.7</b>                  | <b>160,111.0</b>                 | <b>23,118.7</b>  | <b>19.3</b> | <b>-5,004.7</b>  | <b>-3.4</b>  | <b>16,964.3</b>  | <b>11.9</b> |
| <b>V Repayment and Interest Payments Liabilities (a + b)</b> | <b>43,128.3</b>        | <b>43,696.2</b>                  | <b>53,080.3</b>                   | <b>57,502.1</b>                  | <b>9,952.0</b>   | <b>23.1</b> | <b>9,384.1</b>   | <b>21.5</b>  | <b>4,421.8</b>   | <b>8.3</b>  |
| a) Repayment of Loans to the Centre                          | 13,686.3               | 12,718.3                         | 22,101.8                          | 25,908.8                         | 8,415.5          | 61.5        | 9,383.5          | 73.8         | 3,807.0          | 17.2        |
| b) Interest Payments on the Loans from the Centre            | 29,442.0               | 30,977.9                         | 30,978.4                          | 31,593.3                         | 1,536.4          | 5.2         | 0.5              | 0.0          | 614.8            | 2.0         |
| <b>VI Net Transfer of Resources from the Centre (IV-V)</b>   | <b>76,829.7</b>        | <b>104,455.2</b>                 | <b>90,066.4</b>                   | <b>102,608.9</b>                 | <b>13,236.7</b>  | <b>17.2</b> | <b>-143,88.8</b> | <b>-13.8</b> | <b>12,542.5</b>  | <b>13.9</b> |

@ Figure for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for 2001-02(Accounts) relate to Revised Estimates.

\* Includes Ways and Means Advances from the Centre.

Source : Budget Documents of State Governments.

State Finances : A Study of Budgets of 2003-04

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

| Year     | Market Loans | Compensation and Other Bonds | WM A 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 (7+8+11) |
|----------|--------------|------------------------------|---------------|---|-----------------------------------|---------------------------|--|-----------------------|---|-----------------------------------|----------------------------|
|          |              |                              |               |   |                                   |                           |  |                       |   |                                   |                            |
| 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       | 0                            | -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     | 102,715      | -5                           | 7,584         | 43,916                                  | 94,670                            | 248,880                   | 235,564                                    | 84,423                | 17,819  | 102,242                           | 586,687                    |
| 2003(RE) | 127,247      | -6                           | 4,809         | 55,998                                  | 143,739                           | 331,786                   | 243,698                                    | 93,550                | 19,388  | 112,938                           | 688,421                    |
| 2004(BE) | 144,894      | -7                           | 5,399         | 71,967                                  | 193,935                           | 416,188                   | 251,492                                    | 102,380               | 21,340  | 123,720                           | 791,400                    |

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.

Table 20 : Limits for Ways and Means Advances to State Governments

(Rs. crore)

| Date  | Minimum Balance Total for States  | Ways and Means limits (expressed as a multiple of the minimum balance) |                     |
|---|---|--|---------------------|
|   |   | Normal / Clean   | Special/Secured     |
| 1   | 2   | 3  | 4                   |
| 1. April 1, 1937 (effective April 1, 1938) (Provincial Governments/Part A States) | 1.95  | 1<br>(1.95)  | *                   |
| 2. April 1, 1953 (Part A and Part B States)                                       | a) 3.94 on Friday<br>b) 3.38 on days other than Friday<br>c) 4.50 before repayment of Ways & Means Advances | 2<br>(7.88)  | 2.00 for each State |
| 3. March 1, 1967  | 6.25  | 3<br>(18.75)   | 6<br>(37.50)        |
| 4. May 1, 1972  | 6.50+   | 12<br>(78.00)  | 6<br>(42.66)        |
| 5. May 1, 1976  | 13.00   | 10<br>(130.00)   | 10<br>(130.00)      |
| 6. October 1, 1978  | 13.00   | 20<br>(260.00)   | 10<br>(130.00)      |
| 7. July 1, 1982   | 13.00   | 40<br>(520.00)   | 20<br>(260.00)      |
| 8. October 1, 1986  |   |  |                     |
| a) April-September  | 13.00   | 52<br>(676.00)   | 20<br>(260.00)      |
| b) October-March  | 13.00   | 48<br>(624.00)   | 20<br>(260.00)      |
| 9. March 1, 1988  | 13.30   | 56<br>(744.80)   | 20<br>(266.00)      |
| 10. November 1, 1993  | 13.30   | 84<br>(1117.20)  | 32<br>(425.60)      |
| 11. August 1, 1996  | 13.30   | 168<br>(2,234.40)  | 64<br>(852.20)      |
| 12. March 1, 1999   | 41.04   | 3,941.00   | ++                  |
| 13. February 1, 2001  | 41.04   | 5,283.00   | ++                  |
| 14. April 1, 2002   | 41.04   | 6,035.00   | ++                  |
| 15. March 3, 2003   | 41.04   | 7,170.00   | ++                  |

The figures in brackets in columns 3 and 4 are the total limits for all the States.

\* Secured Ways and Means Advances were occasionally granted on an *ad hoc* basis.

+ The increase of Rs.0.25 crore over the figure for 1967 was due to the fixation of minimum balances for four States *viz.*, Himachal Pradesh, Manipur, Meghalaya and Tripura. There was no revision for other States.

++ The limit for special WMA liberalised, no upper limit on Special WMA. Special WMA to be provided against actual holdings of Government securities.

State Finances : A Study of Budgets of 2003-04

Statement 1 : Major Fiscal Indicators

(Per cent)

| States                             | State's Agg Disbursements/Agg Disbursements |                       |                   |                   | GFD / GFD Expenditure |                       |                   |                   | Revenue Deficit / GFD |                       |                   |                   |
|------------------------------------|---|-----------------------|-------------------|-------------------|-----------------------|-----------------------|-------------------|-------------------|-----------------------|-----------------------|-------------------|-------------------|
|                                    | 2000-01<br>(Accounts)                       | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) | 2000-01<br>(Accounts) | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) | 2000-01<br>(Accounts) | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) |
| 1                                  | 2   | 3                     | 4                 | 5                 | 6                     | 7                     | 8                 | 9                 | 10                    | 11                    | 12                | 13                |
| <b>I. Non-Special Category</b>     |   |                       |                   |                   |                       |                       |                   |                   |                       |                       |                   |                   |
| 1. Andhra Pradesh                  | 8.1   | 8.2                   | 7.9               | 8.3               | 27.3                  | 23.5                  | 23.3              | 20.0              | 49.2                  | 42.9                  | 43.1              | 29.0              |
| 2. Bihar                           | 4.9   | 3.9                   | 4.0               | 3.8               | 30.0                  | 28.2                  | 29.8              | 23.8              | 60.6                  | 58.4                  | 50.0              | 31.8              |
| 3. Chhattisgarh                    | 0.6   | 1.5                   | 1.7               | 2.0               | -2.6                  | 19.5                  | 20.8              | 20.8              | 570.4                 | 50.8                  | 33.1              | 17.8              |
| 4. Goa                             | 0.6   | 0.6                   | 0.7               | 0.6               | 21.8                  | 18.1                  | 15.2              | 14.6              | 54.7                  | 55.4                  | 25.0              | 12.7              |
| 5. Gujarat                         | 7.8   | 6.8                   | 6.6               | 6.1               | 33.7                  | 28.9                  | 38.4              | 33.5              | 78.9                  | 103.4                 | 58.0              | 55.6              |
| 6. Haryana                         | 2.6   | 2.8                   | 2.6               | 2.6               | 25.6                  | 26.5                  | 20.1              | 17.9              | 26.8                  | 38.5                  | 49.3              | 43.1              |
| 7. Jharkhand                       | —   | 2.1                   | 2.2               | 1.9               | —                     | 21.2                  | 22.8              | 14.6              | —                     | -6.1                  | 15.1              | -39.9             |
| 8. Karnataka                       | 5.7   | 5.8                   | 5.7               | 5.5               | 22.2                  | 27.7                  | 25.3              | 23.3              | 44.1                  | 56.0                  | 59.1              | 35.4              |
| 9. Kerala                          | 3.8   | 3.5                   | 3.5               | 3.5               | 30.8                  | 26.5                  | 19.9              | 20.7              | 81.2                  | 79.7                  | 66.7              | 80.6              |
| 10. Madhya Pradesh                 | 4.9   | 4.5                   | 4.5               | 4.3               | 16.6                  | 24.6                  | 24.4              | 20.0              | 48.6                  | 86.8                  | 33.1              | 12.4              |
| 11. Maharashtra                    | 12.2  | 11.3                  | 11.2              | 10.1              | 23.3                  | 26.6                  | 28.2              | 17.9              | 87.3                  | 75.1                  | 56.6              | 48.5              |
| 12. Orissa                         | 3.2   | 3.2                   | 3.2               | 3.1               | 32.5                  | 36.0                  | 25.2              | 29.6              | 57.9                  | 71.4                  | 45.9              | 58.4              |
| 13. Punjab                         | 4.1   | 4.2                   | 4.2               | 4.3               | 29.4                  | 35.7                  | 28.3              | 27.1              | 59.8                  | 76.2                  | 69.4              | 56.8              |
| 14. Rajasthan                      | 5.0   | 5.0                   | 5.0               | 5.0               | 25.8                  | 32.1                  | 32.5              | 32.5              | 61.1                  | 66.0                  | 62.6              | 49.5              |
| 15. Tamil Nadu                     | 7.0   | 6.6                   | 6.9               | 6.5               | 21.7                  | 20.1                  | 28.2              | 22.0              | 67.7                  | 57.8                  | 73.0              | 53.8              |
| 16. Uttar Pradesh                  | 10.6  | 10.1                  | 10.3              | 12.2              | 29.1                  | 27.9                  | 31.7              | 37.2              | 61.8                  | 62.5                  | 60.6              | 37.3              |
| 17. West Bengal                    | 7.7   | 7.4                   | 6.9               | 7.3               | 42.9                  | 44.8                  | 43.0              | 40.8              | 69.4                  | 75.0                  | 77.6              | 73.1              |
| 18. NCT Delhi                      | 2.1   | 2.3                   | 2.4               | 2.0               | 22.8                  | 21.7                  | 27.5              | 22.5              | -108.6                | -69.8                 | -78.9             | -98.4             |
| <b>Non-Special Category States</b> | <b>90.8</b>                                 | <b>89.9</b>           | <b>89.4</b>       | <b>89.4</b>       | <b>27.6</b>           | <b>28.3</b>           | <b>28.9</b>       | <b>26.3</b>       | <b>61.1</b>           | <b>64.6</b>           | <b>54.9</b>       | <b>43.2</b>       |
| <b>II. Special Category</b>        |   |                       |                   |                   |                       |                       |                   |                   |                       |                       |                   |                   |
| 1. Arunachal Pradesh               | 0.3   | 0.4                   | 0.4               | 0.3               | 17.9                  | 20.6                  | 10.2              | 4.1               | -24.7                 | -10.2                 | -187.6            | -465.1            |
| 2. Assam                           | 2.2   | 2.3                   | 2.5               | 2.7               | 21.5                  | 19.5                  | 23.0              | 24.8              | 50.6                  | 60.9                  | 43.8              | 54.1              |
| 3. Himachal Pradesh                | 1.5   | 1.5                   | 1.5               | 1.5               | 37.7                  | 28.9                  | 37.7              | 38.3              | 72.1                  | 56.9                  | 74.3              | 71.5              |
| 4. Jammu and Kashmir               | 2.3   | 2.1                   | 2.0               | 1.8               | 28.5                  | 9.8                   | 15.0              | 8.0               | 58.1                  | -98.3                 | -52.4             | -176.1            |
| 5. Manipur                         | 0.4   | 0.6                   | 0.6               | 0.5               | 18.3                  | 22.4                  | 22.6              | 16.3              | 36.8                  | 47.4                  | 2.2               | 1.9               |
| 6. Meghalaya                       | 0.4   | 0.4                   | 0.4               | 0.4               | 18.1                  | 16.4                  | 21.3              | 14.7              | -21.1                 | 15.2                  | 10.8              | -37.1             |
| 7. Mizoram                         | 0.4   | 0.4                   | 0.3               | 0.3               | 31.2                  | 32.7                  | 21.6              | 22.5              | 51.5                  | 61.7                  | 13.4              | 46.1              |
| 8. Nagaland                        | 0.5   | 0.5                   | 0.5               | 0.5               | 20.2                  | 19.7                  | 19.4              | 14.3              | 0.1                   | -12.3                 | -25.0             | -73.3             |
| 9. Sikkim                          | 0.3   | 0.5                   | 0.5               | 0.4               | 5.5                   | 3.6                   | 2.3               | 2.1               | -196.6                | -213.9                | -447.2            | -438.5            |
| 10. Tripura                        | 0.6   | 0.7                   | 0.6               | 0.6               | 21.4                  | 22.4                  | 27.9              | 21.8              | 21.6                  | -10.1                 | 10.1              | -26.1             |
| 11. Uttaranchal                    | 0.3   | 0.9                   | 1.3               | 1.6               | 12.9                  | 13.4                  | 38.5              | 29.9              | -7.8                  | 23.5                  | 64.7              | 54.7              |
| <b>Special Category States</b>     | <b>9.2</b>                                  | <b>10.1</b>           | <b>10.6</b>       | <b>10.6</b>       | <b>24.9</b>           | <b>18.2</b>           | <b>23.8</b>       | <b>21.3</b>       | <b>46.4</b>           | <b>20.3</b>           | <b>27.8</b>       | <b>25.2</b>       |
| <b>All States</b>                  | <b>100.0</b>                                | <b>100.0</b>          | <b>100.0</b>      | <b>100.0</b>      | <b>27.3</b>           | <b>27.3</b>           | <b>28.4</b>       | <b>25.8</b>       | <b>59.8</b>           | <b>61.7</b>           | <b>52.5</b>       | <b>41.6</b>       |

Agg. : Aggregate  
 GFD : Gross Fiscal Deficit  
 R.E. : Revised Estimates  
 B.E. : Budget Estimates  
 NCT : National Capital Territory  
 ‘.’ : Indicates surplus for revenue deficit

## Statement 1 : Major Fiscal Indicators (Contd.)

(Per cent)

| States                             | Capital Outlay / GFD  |                       |                   |                   | Net Lending / GFD     |                       |                   |                   | Non Dev. Expenditure / Aggregate Disbursements |                       |                   |                   |
|------------------------------------|-----------------------|-----------------------|-------------------|-------------------|-----------------------|-----------------------|-------------------|-------------------|--|-----------------------|-------------------|-------------------|
|                                    | 2000-01<br>(Accounts) | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) | 2000-01<br>(Accounts) | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) | 2000-01<br>(Accounts)                          | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) |
| 1                                  | 14                    | 15                    | 16                | 17                | 18                    | 19                    | 20                | 21                | 22   | 23                    | 24                | 25                |
| <b>I. Non-Special Category</b>     |                       |                       |                   |                   |                       |                       |                   |                   |  |                       |                   |                   |
| 1. Andhra Pradesh                  | 37.3                  | 46.0                  | 49.4              | 65.3              | 13.5                  | 11.2                  | 7.5               | 5.6               | 30.7   | 30.3                  | 32.6              | 31.5              |
| 2. Bihar                           | 23.2                  | 27.9                  | 33.7              | 42.4              | 16.2                  | 13.7                  | 16.3              | 25.7              | 36.8   | 42.8                  | 40.7              | 40.6              |
| 3. Chhattisgarh                    | -464.0                | 44.9                  | 62.3              | 77.3              | -6.4                  | 4.3                   | 4.6               | 4.9               | 26.3   | 30.9                  | 26.5              | 24.0              |
| 4. Goa                             | 44.3                  | 44.7                  | 74.0              | 86.6              | 1.0                   | -0.1                  | 1.0               | 0.7               | 40.1   | 46.4                  | 44.7              | 43.5              |
| 5. Gujarat                         | 37.5                  | 27.0                  | 25.5              | 38.7              | -16.4                 | -30.4                 | 16.5              | 5.7               | 23.0   | 28.4                  | 29.7              | 30.3              |
| 6. Haryana                         | 63.8                  | 53.6                  | 40.6              | 51.4              | 9.4                   | 7.9                   | 10.0              | 5.5               | 34.9   | 33.4                  | 35.0              | 35.4              |
| 7. Jharkhand                       | —                     | 84.6                  | 70.3              | 122.1             | —                     | 21.5                  | 14.6              | 17.8              | —  | 30.1                  | 29.2              | 31.2              |
| 8. Karnataka                       | 46.1                  | 35.9                  | 48.7              | 59.0              | 9.7                   | 8.2                   | -7.9              | 5.6               | 28.9   | 28.8                  | 30.4              | 31.6              |
| 9. Kerala                          | 14.9                  | 17.1                  | 28.2              | 17.9              | 4.0                   | 3.2                   | 5.1               | 1.5               | 41.9   | 43.0                  | 39.3              | 37.2              |
| 10. Madhya Pradesh                 | 40.9                  | 40.3                  | 59.4              | 75.9              | 10.4                  | -27.1                 | 7.5               | 11.7              | 31.6   | 29.9                  | 30.1              | 32.9              |
| 11. Maharashtra                    | 49.7                  | 27.1                  | 29.3              | 41.0              | -37.0                 | -2.2                  | 14.0              | 10.4              | 31.7   | 38.2                  | 39.0              | 43.8              |
| 12. Orissa                         | 25.2                  | 22.4                  | 34.8              | 30.4              | 16.8                  | 6.2                   | 19.3              | 11.2              | 37.0   | 41.7                  | 37.4              | 40.4              |
| 13. Punjab                         | 35.7                  | 19.8                  | 22.9              | 39.7              | 4.5                   | 3.9                   | 7.7               | 3.6               | 46.7   | 48.5                  | 49.1              | 43.4              |
| 14. Rajasthan                      | 32.1                  | 31.6                  | 33.9              | 46.4              | 6.9                   | 2.3                   | 3.4               | 4.0               | 37.8   | 38.0                  | 35.5              | 35.0              |
| 15. Tamil Nadu                     | 30.5                  | 37.5                  | 21.3              | 39.2              | 1.8                   | 4.7                   | 5.7               | 7.0               | 35.0   | 36.7                  | 34.6              | 38.0              |
| 16. Uttar Pradesh                  | 32.1                  | 35.9                  | 33.6              | 59.3              | 6.1                   | 1.6                   | 5.9               | 3.4               | 41.6   | 42.8                  | 41.4              | 36.5              |
| 17. West Bengal                    | 12.1                  | 10.7                  | 10.0              | 8.4               | 18.5                  | 14.3                  | 12.4              | 18.5              | 36.5   | 40.2                  | 43.7              | 42.6              |
| 18. NCT Delhi                      | 54.0                  | 35.3                  | 37.5              | 63.5              | 154.5                 | 134.5                 | 141.4             | 134.9             | 28.0   | 29.8                  | 22.8              | 24.0              |
| <b>Non-Special Category States</b> | <b>33.5</b>           | <b>30.6</b>           | <b>32.7</b>       | <b>46.0</b>       | <b>5.4</b>            | <b>4.8</b>            | <b>12.4</b>       | <b>10.8</b>       | <b>34.4</b>                                    | <b>36.6</b>           | <b>36.4</b>       | <b>36.5</b>       |
| <b>II. Special Category</b>        |                       |                       |                   |                   |                       |                       |                   |                   |  |                       |                   |                   |
| 1. Arunachal Pradesh               | 124.2                 | 109.7                 | 286.6             | 561.8             | 0.5                   | 0.5                   | 0.9               | 3.3               | 28.9   | 26.3                  | 23.7              | 28.3              |
| 2. Assam                           | 36.5                  | 35.4                  | 49.2              | 37.5              | 12.9                  | 3.7                   | 7.0               | 8.3               | 33.5   | 34.4                  | 32.9              | 31.7              |
| 3. Himachal Pradesh                | 27.2                  | 43.0                  | 25.5              | 28.9              | 0.7                   | 0.1                   | 0.2               | -0.4              | 30.7   | 34.4                  | 41.2              | 40.2              |
| 4. Jammu and Kashmir               | 39.7                  | 189.1                 | 147.7             | 268.2             | 2.2                   | 9.2                   | 4.7               | 7.9               | 32.9   | 42.0                  | 41.6              | 41.1              |
| 5. Manipur                         | 63.1                  | 51.6                  | 94.1              | 93.7              | 0.1                   | 1.1                   | 3.7               | 4.4               | 37.5   | 26.8                  | 25.2              | 27.5              |
| 6. Meghalaya                       | 90.6                  | 72.4                  | 72.2              | 99.4              | 30.5                  | 12.4                  | 17.0              | 37.8              | 29.0   | 31.4                  | 29.6              | 27.9              |
| 7. Mizoram                         | 43.6                  | 32.8                  | 79.4              | 45.2              | 4.8                   | 5.5                   | 7.2               | 8.7               | 26.6   | 30.3                  | 29.7              | 37.0              |
| 8. Nagaland                        | 94.6                  | 109.9                 | 122.2             | 175.0             | 5.2                   | 2.3                   | 2.8               | -1.7              | 38.9   | 36.2                  | 38.2              | 39.1              |
| 9. Sikkim                          | 298.9                 | 315.3                 | 548.4             | 540.2             | -2.3                  | -1.4                  | -1.2              | -1.7              | 43.3   | 66.1                  | 63.2              | 64.7              |
| 10. Tripura                        | 77.9                  | 109.0                 | 88.6              | 124.6             | 0.6                   | 1.1                   | 1.3               | 1.5               | 30.8   | 32.0                  | 34.5              | 42.5              |
| 11. Uttaranchal                    | 109.1                 | 58.9                  | 21.2              | 33.3              | -1.3                  | 17.6                  | 14.0              | 11.9              | 19.4   | 29.9                  | 25.1              | 25.5              |
| <b>Special Category States</b>     | <b>48.7</b>           | <b>75.5</b>           | <b>66.3</b>       | <b>68.1</b>       | <b>4.9</b>            | <b>4.2</b>            | <b>5.9</b>        | <b>6.8</b>        | <b>32.4</b>                                    | <b>36.2</b>           | <b>35.6</b>       | <b>35.6</b>       |
| <b>All States</b>                  | <b>34.8</b>           | <b>33.6</b>           | <b>35.6</b>       | <b>48.0</b>       | <b>5.4</b>            | <b>4.7</b>            | <b>11.9</b>       | <b>10.4</b>       | <b>34.2</b>                                    | <b>36.6</b>           | <b>36.3</b>       | <b>36.4</b>       |

Dev. : Developmental.

State Finances : A Study of Budgets of 2003-04

Statement 1 : Major Fiscal Indicators (Contd.)

| States                             | Non-Dev. Rev. Expenditure/Rev. Receipts |                       |                   | Interest Payment/Revenue Expenditure |                       |                       | State's Tax Revenue/Revenue Expenditure |                   |                       |                       |                   |                   |
|------------------------------------|---|-----------------------|-------------------|--------------------------------------|-----------------------|-----------------------|---|-------------------|-----------------------|-----------------------|-------------------|-------------------|
|                                    | 2000-01<br>(Accounts)                   | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.)                    | 2000-01<br>(Accounts) | 2001-02<br>(Accounts) | 2002-03<br>(R.E.)                       | 2003-04<br>(B.E.) | 2000-01<br>(Accounts) | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) |
| <b>I</b>                           | <b>26</b>                               | <b>27</b>             | <b>28</b>         | <b>29</b>                            | <b>30</b>             | <b>31</b>             | <b>32</b>                               | <b>33</b>         | <b>34</b>             | <b>35</b>             | <b>36</b>         | <b>37</b>         |
| <b>I. Non-Special Category</b>     |   |                       |                   |                                      |                       |                       |   |                   |                       |                       |                   |                   |
| 1. Andhra Pradesh                  | 43.8                                    | 42.5                  | 45.7              | 42.2                                 | 16.4                  | 18.5                  | 22.2                                    | 22.0              | 45.7                  | 50.8                  | 51.4              | 51.1              |
| 2. Bihar                           | 54.6                                    | 62.2                  | 61.7              | 56.5                                 | 16.5                  | 21.9                  | 22.9                                    | 23.6              | 20.5                  | 19.4                  | 19.7              | 24.6              |
| 3. Chhattisgarh                    | 26.4                                    | 39.2                  | 34.1              | 30.9                                 | 17.9                  | 14.3                  | 14.2                                    | 13.0              | 46.5                  | 40.6                  | 36.2              | 34.6              |
| 4. Goa                             | 52.5                                    | 57.7                  | 53.9              | 51.3                                 | 12.4                  | 12.2                  | 11.8                                    | 11.9              | 30.1                  | 27.1                  | 29.8              | 30.3              |
| 5. Gujarat                         | 39.0                                    | 44.8                  | 49.4              | 47.0                                 | 14.2                  | 18.5                  | 22.1                                    | 23.0              | 41.0                  | 40.7                  | 39.7              | 42.2              |
| 6. Haryana                         | 47.4                                    | 45.9                  | 45.5              | 45.3                                 | 20.8                  | 18.8                  | 19.9                                    | 20.7              | 60.0                  | 57.4                  | 56.8              | 58.8              |
| 7. Jharkhand                       | —                                       | 38.5                  | 38.0              | 38.7                                 | —                     | 13.1                  | 12.2                                    | 14.1              | —                     | 34.6                  | 29.4              | 34.1              |
| 8. Karnataka                       | 38.0                                    | 40.6                  | 44.2              | 42.3                                 | 14.3                  | 14.4                  | 16.4                                    | 16.5              | 54.2                  | 53.0                  | 53.4              | 57.3              |
| 9. Kerala                          | 62.5                                    | 62.0                  | 52.5              | 50.4                                 | 19.0                  | 21.3                  | 19.9                                    | 17.8              | 49.4                  | 50.8                  | 55.5              | 56.5              |
| 10. Madhya Pradesh                 | 39.0                                    | 45.1                  | 42.0              | 43.2                                 | 16.1                  | 15.7                  | 16.7                                    | 18.2              | 37.6                  | 32.7                  | 38.2              | 43.4              |
| 11. Maharashtra                    | 49.7                                    | 58.9                  | 56.3              | 55.6                                 | 14.0                  | 16.8                  | 17.3                                    | 19.4              | 52.7                  | 55.6                  | 57.0              | 61.9              |
| 12. Orissa                         | 58.4                                    | 70.0                  | 54.3              | 60.5                                 | 25.9                  | 28.7                  | 25.5                                    | 26.0              | 24.7                  | 25.0                  | 27.3              | 25.3              |
| 13. Punjab                         | 69.6                                    | 84.8                  | 75.5              | 66.3                                 | 20.0                  | 25.0                  | 22.7                                    | 20.9              | 41.8                  | 37.9                  | 37.8              | 39.3              |
| 14. Rajasthan                      | 53.0                                    | 59.1                  | 58.4              | 55.2                                 | 22.2                  | 24.3                  | 24.6                                    | 25.1              | 35.3                  | 35.6                  | 36.9              | 38.0              |
| 15. Tamil Nadu                     | 45.6                                    | 47.4                  | 50.1              | 50.9                                 | 14.4                  | 16.3                  | 15.8                                    | 17.1              | 56.5                  | 60.4                  | 54.4              | 61.1              |
| 16. Uttar Pradesh                  | 61.3                                    | 63.2                  | 63.8              | 64.1                                 | 24.0                  | 25.9                  | 26.5                                    | 27.0              | 35.4                  | 32.5                  | 33.2              | 35.7              |
| 17. West Bengal                    | 66.9                                    | 77.3                  | 83.7              | 84.1                                 | 23.7                  | 27.3                  | 31.4                                    | 34.8              | 26.8                  | 27.8                  | 29.1              | 35.2              |
| 18. NCT Delhi                      | 19.3                                    | 20.2                  | 22.6              | 25.1                                 | 19.4                  | 18.1                  | 23.4                                    | 26.4              | 119.0                 | 97.1                  | 114.0             | 117.9             |
| <b>Non-Special Category States</b> | <b>50.1</b>                             | <b>54.3</b>           | <b>54.0</b>       | <b>52.8</b>                          | <b>18.1</b>           | <b>20.2</b>           | <b>21.3</b>                             | <b>22.2</b>       | <b>43.1</b>           | <b>43.3</b>           | <b>43.8</b>       | <b>46.8</b>       |
| <b>II. Special Category</b>        |   |                       |                   |                                      |                       |                       |   |                   |                       |                       |                   |                   |
| 1. Arunachal Pradesh               | 34.5                                    | 31.9                  | 25.4              | 29.2                                 | 13.3                  | 10.6                  | 11.8                                    | 14.2              | 2.3                   | 3.3                   | 3.9               | 3.9               |
| 2. Assam                           | 45.2                                    | 49.0                  | 46.5              | 44.5                                 | 13.5                  | 15.5                  | 18.3                                    | 15.5              | 22.0                  | 22.9                  | 20.5              | 18.3              |
| 3. Himachal Pradesh                | 53.0                                    | 52.3                  | 69.3              | 72.5                                 | 18.2                  | 22.8                  | 29.7                                    | 32.2              | 16.6                  | 20.0                  | 16.4              | 17.3              |
| 4. Jammu and Kashmir               | 46.9                                    | 45.4                  | 47.5              | 42.6                                 | 12.6                  | 17.7                  | 18.1                                    | 17.8              | 11.2                  | 14.0                  | 15.2              | 17.4              |
| 5. Manipur                         | 49.4                                    | 47.8                  | 39.3              | 41.3                                 | 15.7                  | 14.3                  | 12.8                                    | 14.1              | 4.3                   | 3.9                   | 3.9               | 4.5               |
| 6. Meghalaya                       | 35.4                                    | 38.2                  | 39.1              | 32.9                                 | 10.5                  | 11.1                  | 11.3                                    | 11.5              | 11.0                  | 11.8                  | 11.2              | 11.7              |
| 7. Mizoram                         | 40.4                                    | 45.2                  | 37.5              | 48.3                                 | 9.9                   | 13.0                  | 11.6                                    | 14.8              | 1.4                   | 1.7                   | 2.3               | 2.6               |
| 8. Nagaland                        | 48.1                                    | 48.1                  | 48.6              | 44.2                                 | 13.7                  | 15.3                  | 16.5                                    | 16.4              | 4.0                   | 3.6                   | 3.9               | 5.2               |
| 9. Sikkim                          | 47.1                                    | 69.4                  | 65.3              | 66.6                                 | 10.3                  | 5.1                   | 4.6                                     | 4.9               | 8.6                   | 4.8                   | 3.8               | 4.4               |
| 10. Tripura                        | 39.5                                    | 38.4                  | 45.0              | 41.7                                 | 13.0                  | 14.0                  | 14.9                                    | 16.0              | 7.2                   | 8.7                   | 8.4               | 8.7               |
| 11. Uttaranchal                    | 23.2                                    | 35.0                  | 45.9              | 39.7                                 | 10.6                  | 17.7                  | 13.6                                    | 14.0              | 32.3                  | 31.6                  | 25.1              | 21.2              |
| <b>Special Category States</b>     | <b>44.7</b>                             | <b>46.6</b>           | <b>48.7</b>       | <b>46.5</b>                          | <b>13.7</b>           | <b>16.1</b>           | <b>17.5</b>                             | <b>17.4</b>       | <b>13.7</b>           | <b>15.9</b>           | <b>14.9</b>       | <b>15.1</b>       |
| <b>All States</b>                  | <b>49.6</b>                             | <b>53.5</b>           | <b>53.4</b>       | <b>52.1</b>                          | <b>17.7</b>           | <b>19.9</b>           | <b>20.9</b>                             | <b>21.7</b>       | <b>40.5</b>           | <b>40.7</b>           | <b>40.9</b>       | <b>43.5</b>       |

Rev. : Revenue



## Statement 1 : Major Fiscal Indicators (Contd.)

(Per cent)

| States                             | State's Non Tax Rev./Rev. Expenditure |                       |                   |                   | Gross Transfers/Aggregate Disbursements |                       |                   |                   | Debt Servicing/Gross Transfers |                       |                   |                   |
|------------------------------------|---------------------------------------|-----------------------|-------------------|-------------------|---|-----------------------|-------------------|-------------------|--------------------------------|-----------------------|-------------------|-------------------|
|                                    | 2000-01<br>(Accounts)                 | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) | 2000-01<br>(Accounts)                   | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) | 2000-01<br>(Accounts)          | 2001-02<br>(Accounts) | 2002-03<br>(R.E.) | 2003-04<br>(B.E.) |
| <b>I</b>                           | <b>38</b>                             | <b>39</b>             | <b>40</b>         | <b>41</b>         | <b>42</b>                               | <b>43</b>             | <b>44</b>         | <b>45</b>         | <b>46</b>                      | <b>47</b>             | <b>48</b>         | <b>49</b>         |
| <b>I. Non-Special Category</b>     |                                       |                       |                   |                   |   |                       |                   |                   |                                |                       |                   |                   |
| 1. Andhra Pradesh                  | 11.9                                  | 11.8                  | 11.8              | 11.9              | 28.7                                    | 32.4                  | 28.1              | 33.8              | 33.5                           | 32.2                  | 43.4              | 32.2              |
| 2. Bihar                           | 5.6                                   | 2.9                   | 2.3               | 3.1               | 55.2                                    | 58.2                  | 56.5              | 57.9              | 24.1                           | 26.2                  | 26.7              | 24.7              |
| 3. Chhattisgarh                    | 17.9                                  | 14.7                  | 14.1              | 14.5              | 44.1                                    | 35.6                  | 40.9              | 43.1              | 27.9                           | 25.0                  | 17.6              | 14.7              |
| 4. Goa                             | 46.6                                  | 54.1                  | 57.8              | 59.5              | 14.4                                    | 11.8                  | 9.7               | 9.8               | 48.0                           | 52.3                  | 56.9              | 56.6              |
| 5. Gujarat                         | 15.2                                  | 16.6                  | 16.7              | 18.8              | 19.7                                    | 20.3                  | 23.7              | 24.1              | 57.0                           | 54.4                  | 44.1              | 42.4              |
| 6. Haryana                         | 20.0                                  | 19.2                  | 19.0              | 19.1              | 12.5                                    | 12.1                  | 14.4              | 14.0              | 75.0                           | 70.2                  | 73.5              | 77.7              |
| 7. Jharkhand                       | —                                     | 16.0                  | 12.4              | 16.2              | —                                       | 43.0                  | 46.9              | 46.9              | —                              | 22.0                  | 14.4              | 22.8              |
| 8. Karnataka                       | 9.9                                   | 5.9                   | 6.2               | 7.8               | 26.4                                    | 29.9                  | 25.6              | 31.4              | 31.8                           | 27.5                  | 38.8              | 26.2              |
| 9. Kerala                          | 5.5                                   | 4.7                   | 5.5               | 5.0               | 20.4                                    | 25.7                  | 30.4              | 26.7              | 37.9                           | 39.0                  | 33.8              | 37.1              |
| 10. Madhya Pradesh                 | 11.5                                  | 11.1                  | 9.2               | 9.7               | 43.1                                    | 37.4                  | 43.1              | 42.8              | 20.5                           | 21.5                  | 23.7              | 24.0              |
| 11. Maharashtra                    | 15.0                                  | 12.2                  | 11.3              | 14.7              | 11.8                                    | 11.8                  | 14.5              | 15.4              | 89.6                           | 80.1                  | 57.8              | 57.8              |
| 12. Orissa                         | 7.8                                   | 7.0                   | 8.0               | 7.3               | 46.8                                    | 43.5                  | 55.1              | 57.3              | 32.0                           | 38.4                  | 28.0              | 20.0              |
| 13. Punjab                         | 25.1                                  | 23.3                  | 26.0              | 29.2              | 15.4                                    | 12.6                  | 16.3              | 15.8              | 83.8                           | 100.8                 | 89.6              | 88.4              |
| 14. Rajasthan                      | 11.2                                  | 9.5                   | 9.3               | 9.4               | 35.4                                    | 30.1                  | 32.0              | 31.9              | 32.4                           | 46.5                  | 58.6              | 46.2              |
| 15. Tamil Nadu                     | 7.9                                   | 7.2                   | 6.0               | 5.7               | 22.1                                    | 20.8                  | 18.3              | 22.0              | 36.2                           | 40.8                  | 44.3              | 39.4              |
| 16. Uttar Pradesh                  | 6.3                                   | 5.6                   | 4.7               | 4.3               | 39.1                                    | 42.6                  | 40.4              | 35.6              | 35.4                           | 33.1                  | 37.4              | 44.6              |
| 17. West Bengal                    | 5.5                                   | 3.3                   | 4.2               | 4.2               | 33.4                                    | 31.8                  | 33.4              | 26.2              | 43.6                           | 46.3                  | 47.1              | 73.3              |
| 18. NCT Delhi                      | 14.8                                  | 17.4                  | 17.1              | 12.2              | 10.2                                    | 8.6                   | 9.0               | 8.3               | 119.9                          | 147.1                 | 219.8             | 192.8             |
| <b>Non-Special Category States</b> | <b>11.2</b>                           | <b>10.4</b>           | <b>10.2</b>       | <b>11.0</b>       | <b>30.4</b>                             | <b>29.2</b>           | <b>29.4</b>       | <b>29.9</b>       | <b>36.7</b>                    | <b>38.9</b>           | <b>41.4</b>       | <b>40.4</b>       |
| <b>II. Special Category</b>        |                                       |                       |                   |                   |   |                       |                   |                   |                                |                       |                   |                   |
| 1. Arunachal Pradesh               | 7.0                                   | 6.9                   | 11.4              | 10.4              | 74.1                                    | 70.4                  | 79.2              | 83.4              | 7.1                            | 2.2                   | 1.7               | 2.1               |
| 2. Assam                           | 8.2                                   | 7.8                   | 8.4               | 8.9               | 53.6                                    | 55.4                  | 54.1              | 51.4              | 20.5                           | 32.5                  | 25.7              | 19.8              |
| 3. Himachal Pradesh                | 4.0                                   | 4.3                   | 4.6               | 4.3               | 44.4                                    | 51.2                  | 43.3              | 39.9              | 31.7                           | 26.1                  | 20.8              | 21.1              |
| 4. Jammu and Kashmir               | 3.6                                   | 4.9                   | 5.2               | 5.5               | 62.3                                    | 74.2                  | 68.6              | 75.3              | 12.2                           | 14.4                  | 13.3              | 10.9              |
| 5. Manipur                         | 3.7                                   | 2.1                   | 4.1               | 7.2               | 86.2                                    | 75.6                  | 92.7              | 79.3              | 11.4                           | 39.9                  | 21.2              | 26.6              |
| 6. Meghalaya                       | 8.0                                   | 8.1                   | 7.6               | 8.2               | 68.2                                    | 67.3                  | 67.6              | 69.6              | 6.2                            | 7.0                   | 10.7              | 5.8               |
| 7. Mizoram                         | 4.0                                   | 4.0                   | 4.6               | 5.1               | 63.1                                    | 66.6                  | 74.4              | 70.8              | 11.2                           | 5.0                   | 4.6               | 6.3               |
| 8. Nagaland                        | 3.1                                   | 3.3                   | 3.3               | 3.8               | 75.9                                    | 77.8                  | 76.9              | 79.6              | 4.5                            | 10.6                  | 8.5               | 4.3               |
| 9. Sikkim                          | 37.9                                  | 67.8                  | 68.5              | 69.9              | 57.4                                    | 33.3                  | 35.9              | 33.4              | 10.3                           | 9.5                   | 7.8               | 7.1               |
| 10. Tripura                        | 5.5                                   | 5.4                   | 5.0               | 5.8               | 70.2                                    | 69.3                  | 64.7              | 69.8              | 7.2                            | 6.9                   | 7.3               | 6.4               |
| 11. Uttaranchal                    | 6.9                                   | 5.7                   | 7.6               | 7.8               | 59.8                                    | 54.6                  | 30.2              | 43.1              | 4.3                            | 18.4                  | 56.9              | 34.4              |
| <b>Special Category States</b>     | <b>6.3</b>                            | <b>9.0</b>            | <b>9.7</b>        | <b>9.9</b>        | <b>61.9</b>                             | <b>61.9</b>           | <b>62.1</b>       | <b>57.3</b>       | <b>14.0</b>                    | <b>19.4</b>           | <b>18.4</b>       | <b>15.9</b>       |
| <b>All States</b>                  | <b>10.8</b>                           | <b>10.3</b>           | <b>10.1</b>       | <b>10.9</b>       | <b>31.0</b>                             | <b>31.8</b>           | <b>32.3</b>       | <b>32.8</b>       | <b>35.3</b>                    | <b>36.0</b>           | <b>37.1</b>       | <b>35.9</b>       |

Rev. : Revenue.

Note: Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) in all statements relate to Revised Estimates.

Source: Budget Documents of State Governments.

State Finances : A Study of Budgets of 2003-04

Statement 2 : Revenue Deficits/Surplus

(Rs. crore)

| States               | 2001-02 (Accounts) |                     |                                   | 2002-03 (Revised Estimates) |                     |                                   | 2003-04 (Budget Estimates) |                     |                                   |
|----------------------|--------------------|---------------------|-----------------------------------|-----------------------------|---------------------|-----------------------------------|----------------------------|---------------------|-----------------------------------|
|                      | Revenue Receipts   | Revenue Expenditure | Revenue Surplus (+) / Deficit (-) | Revenue Receipts            | Revenue Expenditure | Revenue Surplus (+) / Deficit (-) | Revenue Receipts*          | Revenue Expenditure | Revenue Surplus (+) / Deficit (-) |
| 1                    | 2                  | 3                   | 4                                 | 5                           | 6                   | 7                                 | 8                          | 9                   | 10                                |
| 1 Andhra Pradesh     | 21,845.1           | 24,726.3            | -2,881.3                          | 24,106.8                    | 27,272.5            | -3,165.7                          | 29,295.4                   | 31,427.0            | -2,131.6                          |
| 2 Arunachal Pradesh  | 1,057.8            | 1,029.8             | 28.0                              | 1,411.6                     | 1,111.8             | 299.9                             | 1,322.4                    | 1,058.7             | 263.7                             |
| 3 Assam              | 5,964.9            | 6,846.2             | -881.4                            | 7,858.2                     | 8,888.8             | -1,030.6                          | 9,482.0                    | 11,173.1            | -1,691.1                          |
| 4 Bihar              | 10,218.5           | 12,560.4            | -2,341.9                          | 11,568.8                    | 14,025.4            | -2,456.6                          | 13,176.0                   | 14,483.7            | -1,307.7                          |
| 5 Chhattisgarh       | 4,375.7            | 4,914.1             | -538.4                            | 5,820.2                     | 6,325.5             | -505.3                            | 7,327.7                    | 7,669.7             | -342.0                            |
| 6 Goa                | 1,872.5            | 2,101.0             | -228.5                            | 2,338.2                     | 2,442.7             | -104.5                            | 2,473.6                    | 2,527.1             | -53.6                             |
| 7 Gujarat            | 15,986.1           | 22,717.6            | -6731.5                           | 17,161.4                    | 23,362.0            | -6,200.6                          | 18,799.9                   | 24,062.2            | -5,262.4                          |
| 8 Haryana            | 7,600.6            | 8,656.5             | -1,056.0                          | 8,781.9                     | 9,868.3             | -1,086.4                          | 9,810.6                    | 10,730.9            | -920.3                            |
| 9 Himachal Pradesh   | 3,715.8            | 4,576.3             | -860.5                            | 3,880.7                     | 5,624.5             | -1,743.8                          | 4,032.0                    | 5,820.2             | -1,788.3                          |
| 10 Jammu and Kashmir | 6,858.1            | 6,122.5             | 735.5                             | 7,064.9                     | 6,412.7             | 652.2                             | 7,636.5                    | 6,473.9             | 1162.6                            |
| 11 Jharkhand         | 6,099.6            | 5,999.1             | 100.5                             | 7,406.5                     | 7,737.2             | -330.7                            | 7,553.8                    | 7,039.5             | 514.3                             |
| 12 Karnataka         | 15,321.3           | 18,605.7            | -3,284.5                          | 16,979.3                    | 20,384.8            | -3,405.5                          | 19,845.2                   | 21,980.5            | -2,135.3                          |
| 13 Kerala            | 9,056.4            | 11,662.0            | -2,605.6                          | 11,451.3                    | 13,350.0            | -1,898.7                          | 12,699.6                   | 15,364.7            | -2,665.0                          |
| 14 Madhya Pradesh    | 11,201.0           | 14,368.8            | -3167.8                           | 14,178.2                    | 15,691.7            | -1,513.5                          | 15,983.5                   | 16,479.1            | -495.6                            |
| 15 Maharashtra       | 30,092.9           | 38,281.5            | -8,188.6                          | 34,182.2                    | 41,801.8            | -7,619.6                          | 38,746.5                   | 42,834.6            | -4,088.1                          |
| 16 Manipur           | 1,176.8            | 1,338.0             | -161.2                            | 1,545.9                     | 1,555.8             | -9.9                              | 1,514.6                    | 1,520.3             | -5.8                              |
| 17 Meghalaya         | 1,123.4            | 1,156.9             | -33.6                             | 1,403.1                     | 1,444.1             | -41.0                             | 1,694.3                    | 1,586.1             | 108.2                             |
| 18 Mizoram           | 867.8              | 1,128.2             | -260.4                            | 1,139.2                     | 1,181.3             | -42.1                             | 969.7                      | 1,099.1             | -129.5                            |
| 19 Nagaland          | 1,495.6            | 1,450.7             | 44.9                              | 1,631.1                     | 1,533.0             | 98.1                              | 1,874.6                    | 1,645.8             | 228.8                             |
| 20 Orissa            | 7,048.0            | 9,877.5             | -2,829.6                          | 9,435.8                     | 10,896.3            | -1,460.5                          | 10,055.0                   | 12,520.8            | -2,465.8                          |
| 21 Punjab            | 8,928.6            | 12,709.8            | -3,781.2                          | 12,109.9                    | 15,422.5            | -3,312.6                          | 13,753.0                   | 16,652.8            | -2,899.9                          |
| 22 Rajasthan         | 12,153.3           | 15,949.0            | -3,795.7                          | 13,495.7                    | 17,570.6            | -4,074.8                          | 15,425.0                   | 19,097.8            | -3,672.8                          |
| 23 Sikkim            | 1,807.2            | 1,664.2             | 142.9                             | 2,159.4                     | 1,927.6             | 231.8                             | 2,101.0                    | 1,901.7             | 199.3                             |
| 24 Tamil Nadu        | 18,818.0           | 21,557.0            | -2,738.9                          | 20,686.9                    | 26,604.2            | -5,917.3                          | 23,095.9                   | 26,599.4            | -3,503.5                          |
| 25 Tripura           | 1,867.4            | 1,813.0             | 54.4                              | 1,942.9                     | 2,019.3             | -76.4                             | 2,275.9                    | 2,110.1             | 165.8                             |
| 26 Uttaranchal       | 2,733.0            | 2,832.6             | -99.6                             | 2,943.6                     | 4,137.4             | -1,193.8                          | 4,595.8                    | 5,668.2             | -1,072.4                          |
| 27 Uttar Pradesh     | 25,597.9           | 31,779.7            | -6,181.8                          | 28,636.5                    | 36,698.9            | -8,062.4                          | 33,373.1                   | 40,758.8            | -7,385.8                          |
| 28 West Bengal       | 14,538.4           | 23,394.5            | -8856.1                           | 15,898.2                    | 25,199.3            | -9,301.1                          | 18,005.5                   | 27,057.9            | -9,052.4                          |
| 29 NCT Delhi         | 6,253.7            | 5,044.1             | 1,209.6                           | 6,790.5                     | 4,758.8             | 2,031.7                           | 7,372.4                    | 5,272.8             | 2,099.6                           |
| <b>All States</b>    | <b>255,675.2</b>   | <b>314,863.2</b>    | <b>-59,188.1</b>                  | <b>294,008.7</b>            | <b>355,248.3</b>    | <b>-61,239.6</b>                  | <b>334,289.9</b>           | <b>382,616.3</b>    | <b>-48,326.3</b>                  |

Note : Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

\* Includes the estimated yield of Rs.2,574 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2003-04.

Source: Budget Documents of State Governments.

## Statement 3 : Conventional Deficits/Surplus

(Rs. crore)

| States               | 2001-02 (Accounts) |                       |  | 2002-03 (Revised Estimates) |                       |  | 2003-04 (Budget Estimates) |                       |  |
|----------------------|--------------------|-----------------------|--|-----------------------------|-----------------------|--|----------------------------|-----------------------|--|
|                      | Aggregate Receipts | Aggregate Expenditure | Conventional Surplus (+) / Deficit (-) | Aggregate Receipts          | Aggregate Expenditure | Conventional Surplus (+) / Deficit (-) | Aggregate Receipts*        | Aggregate Expenditure | Conventional Surplus (+) / Deficit (-) |
| 1                    | 2                  | 3                     | 4                                      | 5                           | 6                     | 7                                      | 8                          | 9                     | 10                                     |
| 1 Andhra Pradesh     | 31,577.1           | 31,074.4              | 502.7                                  | 34,870.7                    | 34,887.6              | -16.9                                  | 40,466.7                   | 40,480.5              | -13.7                                  |
| 2 Arunachal Pradesh  | 1,235.2            | 1,380.5               | -145.3                                 | 1,552.4                     | 1,636.9               | -84.5                                  | 1,470.5                    | 1,473.2               | -2.7                                   |
| 3 Assam              | 7,962              | 8,550.4               | -588.2                                 | 10,591.7                    | 11,176.7              | -585.0                                 | 11,718.6                   | 13,397.2              | -1,678.6                               |
| 4 Bihar              | 15,120.0           | 14,869.3              | 250.7                                  | 16,722.7                    | 17,752.4              | -1,029.8                               | 18,894.4                   | 18,735.2              | 159.2                                  |
| 5 Chhattisgarh       | 5,701.2            | 5,623.9               | 77.3                                   | 7,484.4                     | 7,572.6               | -88.1                                  | 9,428.5                    | 9,541.3               | -112.9                                 |
| 6 Goa                | 2,319.2            | 2,352.5               | -33.3                                  | 2,877.7                     | 2,880.6               | -2.9                                   | 2,993.9                    | 2,988.9               | 5.0                                    |
| 7 Gujarat            | 25,556.1           | 25,650.8              | -94.7                                  | 28,081.6                    | 29,053.2              | -971.6                                 | 29,393.3                   | 29,771.3              | -378.0                                 |
| 8 Haryana            | 10,417.9           | 10,728.5              | -310.6                                 | 11,976.1                    | 11,717.4              | 258.6                                  | 13,005.9                   | 12,896.3              | 109.6                                  |
| 9 Himachal Pradesh   | 5,266.8            | 5,669.5               | -402.8                                 | 6,210.6                     | 6,562.3               | -351.7                                 | 6,602.2                    | 7,317.9               | -715.6                                 |
| 10 Jammu and Kashmir | 7,750.4            | 8,049.7               | -299.3                                 | 8,200.3                     | 8,737.5               | -537.3                                 | 8,456.3                    | 8,624.0               | -167.7                                 |
| 11 Jharkhand         | 7,660.4            | 7,933.8               | -273.4                                 | 9,222.3                     | 9,809.4               | -587.1                                 | 9,329.3                    | 9,479.3               | -150.0                                 |
| 12 Karnataka         | 21,941.6           | 21,937.6              | 4.0                                    | 24,847.2                    | 25,017.3              | -170.0                                 | 27,088.6                   | 27,020.9              | 67.7                                   |
| 13 Kerala            | 13,353.8           | 13,131.9              | 221.9                                  | 15,599.8                    | 15,440.9              | 158.9                                  | 17,719.4                   | 17,316.1              | 403.2                                  |
| 14 Madhya Pradesh    | 17,514.4           | 16,959.7              | 554.8                                  | 19,296.0                    | 20,049.7              | -753.7                                 | 21,227.4                   | 21,222.7              | 4.8                                    |
| 15 Maharashtra       | 41,592.2           | 42,479.6              | -887.4                                 | 49,045.9                    | 49,571.0              | -525.1                                 | 50,320.1                   | 49,462.0              | 858.1                                  |
| 16 Manipur           | 2,001.7            | 2,117.1               | -115.4                                 | 2,603.4                     | 2,459.3               | 144.1                                  | 2,253.2                    | 2,292.1               | -38.9                                  |
| 17 Meghalaya         | 1,288.6            | 1,395.0               | -106.4                                 | 1,809.6                     | 1,901.1               | -91.5                                  | 2,056.2                    | 2,067.6               | -11.4                                  |
| 18 Mizoram           | 1,277.9            | 1,333.5               | -55.7                                  | 1,455.6                     | 1,506.4               | -50.9                                  | 1,213.7                    | 1,310.5               | -96.8                                  |
| 19 Nagaland          | 1,923.6            | 2,018.6               | -94.9                                  | 2,083.6                     | 2,172.3               | -88.6                                  | 2,193.8                    | 2,283.7               | -89.9                                  |
| 20 Orissa            | 11,635.7           | 12,064.7              | -429.0                                 | 14,479.7                    | 14,044.7              | 435.0                                  | 15,363.3                   | 15,363.3              | 0.0                                    |
| 21 Punjab            | 15,465.7           | 15,692.1              | -226.4                                 | 18,416.3                    | 18,739.2              | -322.9                                 | 20,902.3                   | 21,125.8              | -223.6                                 |
| 22 Rajasthan         | 18,388.9           | 18,994.7              | -605.8                                 | 22,892.4                    | 22,350.9              | 541.5                                  | 23,672.3                   | 24,498.1              | -825.8                                 |
| 23 Sikkim            | 1,950.5            | 1,909.4               | 41.2                                   | 2,252.0                     | 2,252.7               | -0.6                                   | 2,179.2                    | 2,179.8               | -0.5                                   |
| 24 Tamil Nadu        | 24,816.5           | 24,818.2              | -1.7                                   | 29,660.5                    | 30,539.4              | -878.8                                 | 31,146.4                   | 31,762.0              | -615.6                                 |
| 25 Tripura           | 2,304.5            | 2,465.6               | -161.2                                 | 2,648.5                     | 2,761.5               | -113.0                                 | 2,915.4                    | 2,991.8               | -76.4                                  |
| 26 Uttaranchal       | 4,278.6            | 3,297.8               | 980.8                                  | 4,835.1                     | 5,615.9               | -780.8                                 | 6,967.4                    | 7,590.6               | -623.2                                 |
| 27 Uttar Pradesh     | 37,582.4           | 38,103.7              | -521.3                                 | 44,918.2                    | 45,377.4              | -459.2                                 | 58,295.1                   | 59,723.2              | -1,428.2                               |
| 28 West Bengal       | 27,252.6           | 28,078.8              | -826.2                                 | 32,708.2                    | 30,591.5              | 2,116.7                                | 34,152.2                   | 35,645.0              | -1,492.8                               |
| 29 NCT Delhi         | 8,750.1            | 8,630.7               | 119.4                                  | 10,109.4                    | 10,464.0              | -354.6                                 | 9,800.0                    | 9,800.0               | 0.0                                    |
| <b>All States</b>    | <b>373,885.8</b>   | <b>377,311.6</b>      | <b>-3,425.8</b>                        | <b>437,451.8</b>            | <b>442,641.7</b>      | <b>-5,189.9</b>                        | <b>481,225.4</b>           | <b>488,360.1</b>      | <b>-7,134.8</b>                        |

\* Includes the estimated yield of Rs.2,574 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2003-04.

Note : Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

State Finances : A Study of Budgets of 2003-04

Statement 4 : Gross Fiscal Deficit

(Rs. crore)

| States               | 2001-02 (Accounts) |                  |                           | 2002-03 (Revised Estimates) |                  |                           | 2003-04 (Budget Estimates) |                  |                           |
|----------------------|--------------------|------------------|---------------------------|-----------------------------|------------------|---------------------------|----------------------------|------------------|---------------------------|
|                      | Receipts           | Expenditure      | Surplus (+) / Deficit (-) | Receipts                    | Expenditure      | Surplus (+) / Deficit (-) | Receipts*                  | Expenditure      | Surplus (+) / Deficit (-) |
| 1                    | 2                  | 3                | 4                         | 5                           | 6                | 7                         | 8                          | 9                | 10                        |
| 1 Andhra Pradesh     | 21,845.1           | 28,568.2         | 6,723.1                   | 24,106.8                    | 31,448.2         | 7,341.4                   | 29,295.4                   | 36,633.6         | 7,338.1                   |
| 2 Arunachal Pradesh  | 1,057.8            | 1,332.6          | 274.7                     | 1,411.6                     | 1,571.5          | 159.9                     | 1,322.4                    | 1,379.1          | 56.7                      |
| 3 Assam              | 5,964.9            | 7,413.0          | 1,448.1                   | 7,858.2                     | 10,209.5         | 2,351.3                   | 9,482.0                    | 12,605.1         | 3,123.1                   |
| 4 Bihar              | 10,218.5           | 14,228.8         | 4,010.3                   | 11,568.8                    | 16,480.2         | 4,911.4                   | 13,176.0                   | 17,283.2         | 4,107.3                   |
| 5 Chhattisgarh       | 4,375.7            | 5,436.4          | 1,060.7                   | 5,820.2                     | 7,347.1          | 1,526.9                   | 7,327.7                    | 9,250.7          | 1,922.9                   |
| 6 Goa                | 1,872.5            | 2,285.4          | 412.8                     | 2,338.2                     | 2,756.4          | 418.2                     | 2,473.6                    | 2,895.5          | 421.9                     |
| 7 Gujarat            | 15,986.1           | 22,496.9         | 6,510.8                   | 17,161.4                    | 27,847.7         | 10,686.3                  | 18,799.9                   | 28,257.1         | 9,457.2                   |
| 8 Haryana            | 7,600.6            | 10,340.1         | 2,739.6                   | 8,781.9                     | 10,984.6         | 2,202.7                   | 9,810.6                    | 11,946.0         | 2,135.4                   |
| 9 Himachal Pradesh   | 3,715.8            | 5,227.1          | 1,511.3                   | 3,880.7                     | 6,226.9          | 2,346.2                   | 4,032.0                    | 6,534.0          | 2,502.0                   |
| 10 Jammu and Kashmir | 6,858.1            | 7,606.2          | 748.1                     | 7,064.9                     | 8,309.9          | 1,245.0                   | 7,636.5                    | 8,296.6          | 660.2                     |
| 11 Jharkhand         | 6,099.6            | 7,742.3          | 1,642.7                   | 7,406.5                     | 9,593.9          | 2,187.4                   | 7,553.8                    | 8,844.3          | 1,290.5                   |
| 12 Karnataka         | 15,321.3           | 21,191.1         | 5,869.9                   | 16,979.3                    | 22,739.0         | 5,759.7                   | 19,845.2                   | 25,878.0         | 6,032.8                   |
| 13 Kerala            | 9,056.4            | 12,325.8         | 3,269.4                   | 11,451.3                    | 14,296.4         | 2,845.0                   | 12,699.6                   | 16,006.5         | 3,306.9                   |
| 14 Madhya Pradesh    | 11,201.0           | 14,850.4         | 3,649.4                   | 14,178.2                    | 18,747.6         | 4,569.4                   | 15,983.5                   | 19,983.8         | 4,000.3                   |
| 15 Maharashtra       | 30,092.9           | 40,990.7         | 10,897.7                  | 34,182.2                    | 47,636.5         | 13,454.3                  | 38,746.5                   | 47,167.9         | 8,421.5                   |
| 16 Manipur           | 1,176.8            | 1,517.1          | 340.3                     | 1,545.9                     | 1,996.6          | 450.7                     | 1,514.6                    | 1,810.2          | 295.7                     |
| 17 Meghalaya         | 1,123.4            | 1,344.2          | 220.9                     | 1,403.1                     | 1,783.9          | 380.8                     | 1,694.3                    | 1,985.4          | 291.2                     |
| 18 Mizoram           | 867.8              | 1,290.2          | 422.4                     | 1,139.2                     | 1,453.7          | 314.5                     | 969.7                      | 1,250.7          | 281.1                     |
| 19 Nagaland          | 1,495.6            | 1,861.7          | 366.1                     | 1,631.1                     | 2,023.4          | 392.3                     | 1,874.6                    | 2,186.8          | 312.2                     |
| 20 Orissa            | 7,048.0            | 11,012.2         | 3,964.2                   | 9,435.8                     | 12,617.2         | 3,181.4                   | 10,055.0                   | 14,274.2         | 4,219.2                   |
| 21 Punjab            | 8,928.6            | 13,887.6         | 4,959.0                   | 12,109.9                    | 16,882.0         | 4,772.1                   | 13,753.0                   | 18,861.3         | 5,108.4                   |
| 22 Rajasthan         | 12,153.3           | 17,901.7         | 5,748.4                   | 13,495.7                    | 20,000.3         | 6,504.6                   | 15,425.0                   | 22,840.0         | 7,415.0                   |
| 23 Sikkim            | 1,807.2            | 1,874.0          | 66.8                      | 2,159.4                     | 2,211.3          | 51.8                      | 2,101.0                    | 2,146.4          | 45.4                      |
| 24 Tamil Nadu        | 18,818.0           | 23,557.4         | 4,739.4                   | 20,686.9                    | 28,792.6         | 8,105.7                   | 23,095.9                   | 29,610.4         | 6,514.5                   |
| 25 Tripura           | 1,867.4            | 2,405.6          | 538.2                     | 1,942.9                     | 2,695.9          | 753.0                     | 2,275.9                    | 2,911.4          | 635.6                     |
| 26 Uttaranchal       | 2,733.0            | 3,157.2          | 424.2                     | 2,943.6                     | 4,787.6          | 1,844.0                   | 4,595.8                    | 6,554.5          | 1,958.7                   |
| 27 Uttar Pradesh     | 25,597.9           | 35,496.0         | 9,898.1                   | 28,636.5                    | 41,951.6         | 13,315.1                  | 33,373.1                   | 53,176.3         | 19,803.2                  |
| 28 West Bengal       | 14,538.4           | 26,342.5         | 11,804.1                  | 15,898.2                    | 27,888.7         | 11,990.5                  | 18,005.5                   | 30,389.5         | 12,384.0                  |
| 29 NCT Delhi         | 6,253.7            | 7,986.7          | 1,733.0                   | 6,790.5                     | 9,364.4          | 2,573.9                   | 7,372.4                    | 9,507.0          | 2,134.6                   |
| <b>All States</b>    | <b>255,675.2</b>   | <b>351,668.8</b> | <b>95,993.6</b>           | <b>294,008.7</b>            | <b>410,644.2</b> | <b>116,635.6</b>          | <b>334,289.9</b>           | <b>450,465.3</b> | <b>116,175.4</b>          |

Note : Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

\* Includes the estimated yield of Rs.2,574 crore from Additional Resource Mobilisation measures proposed by the State Governments for 2003-04.

Source : Budget Documents of State Governments.

## Statement 5 : Decomposition of Gross Fiscal Deficit

(Rs. crore)

| States               | 2001-02 (Accounts) |                    |                     | 2002-03 (Revised Estimates) |                    |                    | 2003-04 (Budget Estimates) |          |                     | G.F.D.             |                   |             |
|----------------------|--------------------|--------------------|---------------------|-----------------------------|--------------------|--------------------|----------------------------|----------|---------------------|--------------------|-------------------|-------------|
|                      | Revenue Deficit @  | Capital Outlay     | Net Lending         | G.F.D.                      | Revenue Deficit @  | Capital Outlay     | Net Lending                | G.F.D.   | Revenue Deficit @   |                    | Capital Outlay    | Net Lending |
| 1                    | 2                  | 3                  | 4                   | 5                           | 6                  | 7                  | 8                          | 9        | 10                  | 11                 | 12                | 13          |
| 1 Andhra Pradesh     | 2,881.3<br>(42.9)  | 3,091.0<br>(46.0)  | 750.9<br>(11.2)     | 6,723.1                     | 3,165.7<br>(43.1)  | 3,627.1<br>(49.4)  | 548.7<br>(7.5)             | 7,341.4  | 2,131.6<br>(29.0)   | 4,793.3<br>(65.3)  | 413.3<br>(5.6)    | 7,338.1     |
| 2 Arunachal Pradesh  | -28.0<br>(-10.2)   | 301.5<br>(109.7)   | 1.2<br>(0.5)        | 274.7                       | -299.9<br>(-187.6) | 458.2<br>(286.6)   | 1.5<br>(0.9)               | 159.9    | -263.7<br>(-465.1)  | 318.5<br>(561.8)   | 1.9<br>(3.3)      | 56.7        |
| 3 Assam              | 881.4<br>(60.9)    | 513.2<br>(35.4)    | 53.6<br>(3.7)       | 1,448.1                     | 1030.6<br>(43.8)   | 1,156.4<br>(49.2)  | 164.3<br>(7.0)             | 2,351.3  | 1691.1<br>(54.1)    | 1,172.0<br>(37.5)  | 260.0<br>(8.3)    | 3,123.1     |
| 4 Bihar              | 2,341.9<br>(58.4)  | 1,117.8<br>(27.9)  | 550.6<br>(13.7)     | 4,010.3                     | 2,456.6<br>(50.0)  | 1,655.2<br>(33.7)  | 799.6<br>(16.3)            | 4,911.4  | 1,307.7<br>(31.8)   | 1,742.8<br>(42.4)  | 1,056.7<br>(25.7) | 4,107.3     |
| 5 Chhattisgarh       | 538.4<br>(50.8)    | 476.3<br>(44.9)    | 46.0<br>(4.3)       | 1,060.7                     | 505.3<br>(33.1)    | 951.4<br>(62.3)    | 70.2<br>(4.6)              | 1,526.9  | 342.0<br>(17.8)     | 1,487.0<br>(77.3)  | 94.0<br>(4.9)     | 1,922.9     |
| 6 Goa                | 228.5<br>(55.4)    | 184.7<br>(44.7)    | -0.4<br>(-0.1)      | 412.8                       | 104.5<br>(25.0)    | 309.4<br>(74.0)    | 4.3<br>(1.0)               | 418.2    | 53.6<br>(12.7)      | 365.6<br>(86.6)    | 2.8<br>(0.7)      | 421.9       |
| 7 Gujarat            | 6,731.5<br>(103.4) | 1,756.9<br>(27.0)  | -1,977.6<br>(-30.4) | 6,510.8                     | 6,200.6<br>(58.0)  | 2,722.4<br>(25.5)  | 1763.3<br>(16.5)           | 10,686.3 | 5,262.4<br>(55.6)   | 3,657.0<br>(38.7)  | 537.8<br>(5.7)    | 9,457.2     |
| 8 Haryana            | 1,056.0<br>(38.5)  | 1,467.1<br>(53.6)  | 216.5<br>(7.9)      | 2,739.6                     | 1,086.4<br>(49.3)  | 895.1<br>(40.6)    | 221.2<br>(10.0)            | 2,202.7  | 920.3<br>(43.1)     | 1,097.5<br>(51.4)  | 117.6<br>(5.5)    | 2,135.4     |
| 9 Himachal Pradesh   | 860.5<br>(56.9)    | 649.8<br>(43.0)    | 1.1<br>(0.1)        | 1,511.3                     | 1,743.8<br>(74.3)  | 597.7<br>(25.5)    | 4.8<br>(0.2)               | 2,346.2  | 1,788.3<br>(71.5)   | 724.3<br>(28.9)    | -10.6<br>(-0.4)   | 2,502.0     |
| 10 Jammu and Kashmir | -735.5<br>(-98.3)  | 1,414.7<br>(189.1) | 69.0<br>(9.2)       | 748.1                       | -652.2<br>(-52.4)  | 1,838.7<br>(147.7) | 58.6<br>(4.7)              | 1,245.0  | -1162.6<br>(-176.1) | 1,770.4<br>(268.2) | 52.3<br>(7.9)     | 660.2       |
| 11 Jharkhand         | -100.5<br>(-6.1)   | 1,389.9<br>(84.6)  | 353.2<br>(21.5)     | 1,642.7                     | 330.7<br>(15.1)    | 1,537.0<br>(70.3)  | 319.7<br>(14.6)            | 2,187.4  | -514.3<br>(-39.9)   | 1,575.7<br>(122.1) | 229.1<br>(17.8)   | 1,290.5     |
| 12 Karnataka         | 3,284.5<br>(56.0)  | 2,105.7<br>(35.9)  | 479.8<br>(8.2)      | 5,869.9                     | 3,405.5<br>(59.1)  | 2,806.8<br>(48.7)  | -452.7<br>(-7.9)           | 5,759.7  | 2,135.3<br>(35.4)   | 3,561.7<br>(59.0)  | 335.8<br>(5.6)    | 6,032.8     |
| 13 Kerala            | 2,605.6<br>(79.7)  | 558.4<br>(17.1)    | 105.4<br>(3.2)      | 3,269.4                     | 1,898.7<br>(66.7)  | 802.3<br>(28.2)    | 144.0<br>(5.1)             | 2,845.0  | 2,665.0<br>(80.6)   | 592.6<br>(17.9)    | 49.3<br>(1.5)     | 3,306.9     |
| 14 Madhya Pradesh    | 3,167.8<br>(86.8)  | 1,470.7<br>(40.3)  | -989.1<br>(-27.1)   | 3,649.4                     | 1,513.5<br>(33.1)  | 2,713.0<br>(59.4)  | 343.0<br>(7.5)             | 4,569.4  | 495.6<br>(12.4)     | 3,037.9<br>(75.9)  | 466.8<br>(11.7)   | 4,000.3     |
| 15 Maharashtra       | 8,188.6<br>(75.1)  | 2,947.9<br>(27.1)  | -238.7<br>(-2.2)    | 10,897.7                    | 7,619.6<br>(56.6)  | 3,948.3<br>(29.3)  | 1886.5<br>(14.0)           | 13,454.3 | 4,088.1<br>(48.5)   | 3,454.6<br>(41.0)  | 878.7<br>(10.4)   | 8,421.5     |
| 16 Manipur           | 161.2<br>(47.4)    | 175.5<br>(51.6)    | 3.7<br>(1.1)        | 340.3                       | 9.9<br>(2.2)       | 424.3<br>(94.1)    | 16.5<br>(3.7)              | 450.7    | 5.8<br>(1.9)        | 277.0<br>(93.7)    | 12.9<br>(4.4)     | 295.7       |
| 17 Meghalaya         | 33.6<br>(15.2)     | 159.8<br>(72.4)    | 27.5<br>(12.4)      | 220.9                       | 41.0<br>(10.8)     | 275.0<br>(72.2)    | 64.8<br>(17.0)             | 380.8    | -108.2<br>(-37.1)   | 289.3<br>(99.4)    | 110.0<br>(37.8)   | 291.2       |
| 18 Mizoram           | 260.4<br>(61.7)    | 138.5<br>(32.8)    | 23.4<br>(5.5)       | 422.4                       | 42.1<br>(13.4)     | 249.6<br>(79.4)    | 22.7<br>(7.2)              | 314.5    | 129.5<br>(46.1)     | 127.1<br>(45.2)    | 24.5<br>(8.7)     | 281.1       |
| 19 Nagaland          | -44.9<br>(-12.3)   | 402.5<br>(109.9)   | 8.5<br>(2.3)        | 366.1                       | -98.1<br>(-25.0)   | 479.3<br>(122.2)   | 11.1<br>(2.8)              | 392.3    | -228.8<br>(-73.3)   | 546.4<br>(175.0)   | -5.4<br>(-1.7)    | 312.2       |
| 20 Orissa            | 2,829.6<br>(71.4)  | 887.2<br>(22.4)    | 247.5<br>(6.2)      | 3,964.2                     | 1,460.5<br>(45.9)  | 1,107.7<br>(34.8)  | 613.2<br>(19.3)            | 3,181.4  | 2,465.8<br>(58.4)   | 1,281.1<br>(30.4)  | 472.4<br>(11.2)   | 4,219.2     |

State Finances : A Study of Budgets of 2003-04

Statement 5 : Decomposition of Gross Fiscal Deficit (Contd.)

(Rs. crore)

| States            | 2001-02 (Accounts)         |                            |                          | 2002-03 (Revised Estimates) |                            |                            | 2003-04 (Budget Estimates) |                  |                            |                            |                            |                  |
|-------------------|----------------------------|----------------------------|--------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------|----------------------------|----------------------------|----------------------------|------------------|
|                   | Revenue Deficit @          | Capital Outlay             | Net Lending              | G.F.D.                      | Revenue Deficit @          | Capital Outlay             | Net Lending                | G.F.D.           | Revenue Deficit @          | Capital Outlay             | Net Lending                | G.F.D.           |
| 1                 | 2                          | 3                          | 4                        | 5                           | 6                          | 7                          | 8                          | 9                | 10                         | 11                         | 12                         | 13               |
| 21 Punjab         | 3,781.2<br>(76.2)          | 984.3<br>(19.8)            | 193.5<br>(3.9)           | 4,959.0                     | 3,312.6<br>(69.4)          | 1,093.7<br>(22.9)          | 365.8<br>(7.7)             | 4,772.1          | 2,899.9<br>(56.8)          | 2,026.6<br>(39.7)          | 181.9<br>(3.6)             | 5,108.4          |
| 22 Rajasthan      | 3,795.7<br>(66.0)          | 1,817.8<br>(31.6)          | 134.9<br>(2.3)           | 5,748.4                     | 4,074.8<br>(62.6)          | 2,207.9<br>(33.9)          | 221.9<br>(3.4)             | 6,504.6          | 3,672.8<br>(49.5)          | 3,444.1<br>(46.4)          | 298.2<br>(4.0)             | 7,415.0          |
| 23 Sikkim         | -142.9<br>(-213.9)         | 210.7<br>(315.3)           | -1.0<br>(-1.4)           | 66.8                        | -231.8<br>(-447.2)         | 284.3<br>(548.4)           | -0.6<br>(-1.2)             | 51.8             | -199.3<br>(-438.5)         | 245.5<br>(540.2)           | -0.8<br>(-1.7)             | 45.5             |
| 24 Tamil Nadu     | 2,738.9<br>(57.8)          | 1,777.9<br>(37.5)          | 222.5<br>(4.7)           | 4,739.4                     | 5,917.3<br>(73.0)          | 1,727.2<br>(21.3)          | 461.2<br>(5.7)             | 8,105.7          | 3,503.5<br>(53.8)          | 2,556.6<br>(39.2)          | 454.4<br>(7.0)             | 6,514.5          |
| 25 Tripura        | -54.4<br>(-10.1)           | 586.8<br>(109.0)           | 5.8<br>(1.1)             | 538.2                       | 76.4<br>(10.1)             | 667.1<br>(88.6)            | 9.5<br>(1.3)               | 753.0            | -165.8<br>(-26.1)          | 792.1<br>(124.6)           | 9.2<br>(1.5)               | 635.6            |
| 26 Uttaranchal    | 99.6<br>(23.5)             | 249.8<br>(58.9)            | 74.8<br>(17.6)           | 424.2                       | 1193.8<br>(64.7)           | 391.3<br>(21.2)            | 258.9<br>(14.0)            | 1,844.0          | 1072.4<br>(54.7)           | 652.3<br>(33.3)            | 234.0<br>(11.9)            | 1,958.7          |
| 27 Uttar Pradesh  | 6,181.8<br>(62.5)          | 3,555.6<br>(35.9)          | 160.8<br>(1.6)           | 9,898.1                     | 8,062.4<br>(60.6)          | 4,470.2<br>(33.6)          | 782.4<br>(5.9)             | 13,315.1         | 7,385.8<br>(37.3)          | 11,738.4<br>(59.3)         | 679.1<br>(3.4)             | 19,803.2         |
| 28 West Bengal    | 8,856.1<br>(75.0)          | 1,265.5<br>(10.7)          | 1,682.4<br>(14.3)        | 11,804.1                    | 9,301.1<br>(77.6)          | 1,203.1<br>(10.0)          | 1,486.4<br>(12.4)          | 11,990.5         | 9,052.4<br>(73.1)          | 1,034.4<br>(8.4)           | 2,297.2<br>(18.5)          | 12,384.0         |
| 29 NCT Delhi      | -1,209.6<br>(-69.8)        | 611.6<br>(35.3)            | 2,331.0<br>(134.5)       | 1,733.0                     | -2,031.7<br>(-78.9)        | 965.7<br>(37.5)            | 3,639.9<br>(141.4)         | 2,573.9          | -2,099.6<br>(-98.4)        | 1,355.1<br>(63.5)          | 2,879.2<br>(134.9)         | 2,134.6          |
| <b>All States</b> | <b>59,188.1<br/>(61.7)</b> | <b>32,268.9<br/>(33.6)</b> | <b>4,536.7<br/>(4.7)</b> | <b>95,993.6</b>             | <b>61,239.6<br/>(52.5)</b> | <b>41,565.0<br/>(35.6)</b> | <b>13,830.9<br/>(11.9)</b> | <b>116,635.6</b> | <b>48,326.3<br/>(41.6)</b> | <b>55,717.0<br/>(48.0)</b> | <b>12,132.0<br/>(10.4)</b> | <b>116,175.4</b> |

@ ' ' Indicates surplus.

Notes : 1. Figures in brackets represent percentages to GFD.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

## Statement 6 : Financing of Gross Fiscal Deficit

(Rs. crore)

| States               | 2001-02 (Accounts) |                             |                         |                   |          | 2002-03 (Revised Estimates) |                         |                    |         |                             | 2003-04 (Budget Estimates) |                   |        |                             |                         |        |
|----------------------|--------------------|-----------------------------|-------------------------|-------------------|----------|-----------------------------|-------------------------|--------------------|---------|-----------------------------|----------------------------|-------------------|--------|-----------------------------|-------------------------|--------|
|                      | G.F.D.             | Loans from the Centre (Net) | Market Borrowings (Net) | Others            | G.F.D.   | Loans from the Centre (Net) | Market Borrowings (Net) | Others             | G.F.D.  | Loans from the Centre (Net) | Market Borrowings (Net)    | Others            | G.F.D. | Loans from the Centre (Net) | Market Borrowings (Net) | Others |
|                      | 2                  | 3                           | 4                       | 5                 | 6        | 7                           | 8                       | 9                  | 10      | 11                          | 12                         | 13                | 10     | 11                          | 12                      | 13     |
| 1 Andhra Pradesh     | 6,723.1            | 2,523.2<br>(37.5)           | 1,901.2<br>(28.3)       | 2,298.7<br>(34.2) | 7,341.4  | 1,047.6<br>(14.3)           | 2,848.2<br>(38.8)       | 3,445.6<br>(46.9)  | 7,338.1 | 2,220.3<br>(30.3)           | 1,678.7<br>(22.9)          | 3,439.2<br>(46.9) |        |                             |                         |        |
| 2 Arunachal Pradesh  | 274.7              | -1.7<br>(-0.6)              | —                       | 276.4<br>(100.6)  | 159.9    | 32.5<br>(20.3)              | 16.2<br>(10.1)          | 111.2<br>(69.5)    | 56.7    | 32.5<br>(57.3)              | 16.2<br>(28.6)             | 8.0<br>(14.1)     |        |                             |                         |        |
| 3 Assam              | 1,448.1            | -188.1<br>(-13.0)           | 511.0<br>(35.3)         | 1,125.2<br>(77.7) | 2,351.3  | -86.7<br>(-3.7)             | 664.3<br>(28.3)         | 1,773.6<br>(75.4)  | 3,123.1 | -115.4<br>(-3.7)            | 361.6<br>(11.6)            | 2,876.8<br>(92.1) |        |                             |                         |        |
| 4 Bihar              | 4,010.3            | 750.1<br>(18.7)             | 1,124.8<br>(28.0)       | 2,135.4<br>(53.2) | 4,911.4  | 457.9<br>(9.3)              | 972.5<br>(19.8)         | 3,481.0<br>(70.9)  | 4,107.3 | 582.7<br>(14.2)             | 678.1<br>(16.5)            | 2,846.5<br>(69.3) |        |                             |                         |        |
| 5 Chhattisgarh       | 1,060.7            | 202.0<br>(19.0)             | 255.3<br>(24.1)         | 603.4<br>(56.9)   | 1,526.9  | 302.1<br>(19.8)             | 284.9<br>(18.7)         | 939.9<br>(61.6)    | 1,922.9 | 366.1<br>(19.0)             | 401.1<br>(20.9)            | 1,155.8<br>(60.1) |        |                             |                         |        |
| 6 Goa                | 412.8              | 66.2<br>(16.0)              | 89.3<br>(21.6)          | 257.4<br>(62.3)   | 418.2    | 30.9<br>(7.4)               | 110.0<br>(26.3)         | 277.3<br>(66.3)    | 421.9   | 33.6<br>(8.0)               | 120.5<br>(28.6)            | 267.8<br>(63.5)   |        |                             |                         |        |
| 7 Gujarat            | 6,510.8            | 1,489.1<br>(22.9)           | 1,605.9<br>(24.7)       | 3,415.7<br>(52.5) | 10,686.3 | 2,125.1<br>(19.9)           | 1,929.5<br>(18.1)       | 6,631.7<br>(62.1)  | 9,457.2 | 2,172.7<br>(23.0)           | 309.2<br>(3.3)             | 6,975.4<br>(73.8) |        |                             |                         |        |
| 8 Haryana            | 2,739.6            | 115.1<br>(4.2)              | 260.2<br>(9.5)          | 2,364.3<br>(86.3) | 2,202.7  | -155.0<br>(-7.0)            | 524.8<br>(23.8)         | 1,832.9<br>(83.2)  | 2,135.4 | -343.1<br>(-16.1)           | 524.8<br>(24.6)            | 1953.7<br>(91.5)  |        |                             |                         |        |
| 9 Himachal Pradesh   | 1,511.3            | -22.8<br>(-1.5)             | 363.9<br>(24.1)         | 1,170.3<br>(77.4) | 2,346.2  | -13.7<br>(-0.6)             | 426.3<br>(18.2)         | 1,933.6<br>(82.4)  | 2,502.0 | -0.5                        | 314.1<br>(12.6)            | 2,188.4<br>(87.5) |        |                             |                         |        |
| 10 Jammu and Kashmir | 748.1              | -127.4<br>(-17.0)           | 189.3<br>(25.3)         | 686.2<br>(91.7)   | 1,245.0  | -126.7<br>(-10.2)           | 382.2<br>(30.7)         | 989.5<br>(79.5)    | 660.2   | 81.8<br>(12.4)              | 88.6<br>(13.4)             | 489.8<br>(74.2)   |        |                             |                         |        |
| 11 Jharkhand         | 1,642.7            | 187.1<br>(11.4)             | 173.9<br>(10.6)         | 1,281.7<br>(78.0) | 2,187.4  | 271.0<br>(12.4)             | 182.8<br>(8.4)          | 1,733.7<br>(79.3)  | 1,290.5 | -83.0<br>(-6.4)             | 195.4<br>(15.1)            | 1,178.2<br>(91.3) |        |                             |                         |        |
| 12 Karnataka         | 5,869.9            | 1,696.3<br>(28.9)           | 1,048.9<br>(17.9)       | 3,124.7<br>(53.2) | 5,759.7  | 611.1<br>(10.6)             | 1,283.3<br>(22.3)       | 3,865.4<br>(67.1)  | 6,032.8 | 2,292.2<br>(38.0)           | 973.5<br>(16.1)            | 2,767.0<br>(45.9) |        |                             |                         |        |
| 13 Kerala            | 3,269.4            | 244.6<br>(7.5)              | 881.1<br>(27.0)         | 2,143.7<br>(65.6) | 2,845.0  | 596.8<br>(21.0)             | 786.4<br>(27.6)         | 1,461.8<br>(51.4)  | 3,306.9 | 555.0<br>(16.8)             | 423.1<br>(12.8)            | 2,328.9<br>(70.4) |        |                             |                         |        |
| 14 Madhya Pradesh    | 3,649.4            | 1,078.4<br>(29.6)           | 678.5<br>(18.6)         | 1,892.5<br>(51.9) | 4,569.4  | 978.1<br>(21.4)             | 685.2<br>(15.0)         | 2,906.2<br>(63.6)  | 4,000.3 | 918.5<br>(23.0)             | 688.6<br>(17.2)            | 2,393.2<br>(59.8) |        |                             |                         |        |
| 15 Maharashtra       | 10,897.7           | -95.9<br>(-0.9)             | 1,236.2<br>(11.3)       | 9,757.4<br>(89.5) | 13,454.3 | 495.6<br>(3.7)              | 998.7<br>(7.4)          | 11,960.1<br>(88.9) | 8,421.5 | 374.9<br>(4.5)              | 998.5<br>(11.9)            | 7,048.0<br>(83.7) |        |                             |                         |        |
| 16 Manipur           | 340.3              | (88.3)<br>(-25.9)           | 45.2<br>(13.3)          | 383.4<br>(112.7)  | 450.7    | 432.3<br>(95.9)             | 64.1<br>(14.2)          | -45.7<br>(-10.1)   | 295.7   | 55.2<br>(18.7)              | 64.1<br>(21.7)             | 176.4<br>(59.7)   |        |                             |                         |        |
| 17 Meghalaya         | 220.9              | 25.7<br>(11.6)              | 85.5<br>(38.7)          | 109.8<br>(49.7)   | 380.8    | 65.2<br>(17.1)              | 87.0<br>(22.8)          | 228.7<br>(60.1)    | 291.2   | 34.0<br>(11.7)              | 70.0<br>(24.0)             | 187.2<br>(64.3)   |        |                             |                         |        |
| 18 Mizoram           | 422.4              | 70.7<br>(16.7)              | 16.8<br>(4.0)           | 334.9<br>(79.3)   | 314.5    | 46.0<br>(14.6)              | 105.0<br>(33.4)         | 163.6<br>(52.0)    | 281.1   | 23.4<br>(8.3)               | 30.0<br>(10.7)             | 227.7<br>(81.0)   |        |                             |                         |        |
| 19 Nagaland          | 366.1              | 64.9<br>(17.7)              | 136.0<br>(37.2)         | 165.1<br>(45.1)   | 392.3    | 60.5<br>(15.4)              | 167.0<br>(42.6)         | 164.8<br>(42.0)    | 312.2   | 66.1<br>(21.2)              | 120.0<br>(38.4)            | 126.1<br>(40.4)   |        |                             |                         |        |
| 20 Orissa*           | 3,964.2            | 518.1<br>(13.1)             | 675.6<br>(17.0)         | 2,770.5<br>(69.9) | 3,181.4  | 1,105.4<br>(34.7)           | 1,214.7<br>(38.2)       | 861.3<br>(27.1)    | 4,219.2 | 2,312.2<br>(54.8)           | 686.4<br>(16.3)            | 1,220.6<br>(28.9) |        |                             |                         |        |

State Finances : A Study of Budgets of 2003-04

Statement 6 : Financing of Gross Fiscal Deficit (Contd.)

(Rs. crore)

| States            | 2001-02 (Accounts) |                             |                            |                            | 2002-03 (Revised Estimates) |                             |                            |                            | 2003-04 (Budget Estimates) |                             |                            |                            |
|-------------------|--------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|
|                   | G.F.D.             | Loans from the Centre (Net) | Market Borrowings (Net)    | Others                     | G.F.D.                      | Loans from the Centre (Net) | Market Borrowings (Net)    | Others                     | G.F.D.                     | Loans from the Centre (Net) | Market Borrowings (Net)    | Others                     |
|                   | 2                  | 3                           | 4                          | 5                          | 6                           | 7                           | 8                          | 9                          | 10                         | 11                          | 12                         | 13                         |
| 1                 |                    |                             |                            |                            |                             |                             |                            |                            |                            |                             |                            |                            |
| 21 Punjab         | 4,959.0            | 45.9<br>(0.9)               | 396.4<br>(8.0)             | 4,516.6<br>(91.1)          | 4,772.1                     | -755.7<br>(-15.8)           | 1,062.0<br>(22.3)          | 4,465.7<br>(93.6)          | 5,108.4                    | -1,016.5<br>(-19.9)         | 1,062.0<br>(20.8)          | 5,062.8<br>(99.1)          |
| 22 Rajasthan      | 5,748.4            | 8.9<br>(0.2)                | 1,089.4<br>(19.0)          | 4,650.1<br>(80.9)          | 6,504.6                     | -215.2<br>(-3.3)            | 2,264.4<br>(34.8)          | 4,455.4<br>(68.5)          | 7,415.0                    | 313.6<br>(4.2)              | 839.4<br>(11.3)            | 6,262.0<br>(84.5)          |
| 23 Sikkim         | 66.8               | 5.9<br>(8.8)                | 10.0<br>(15.0)             | 51.0<br>(76.3)             | 51.8                        | 13.0<br>(25.0)              | 20.0<br>(38.6)             | 18.9<br>(36.4)             | 45.5                       | 24.5<br>(53.9)              | 3.4<br>(7.4)               | 17.6<br>(38.7)             |
| 24 Tamil Nadu     | 4,739.4            | 322.6<br>(6.8)              | 1,029.9<br>(21.7)          | 3387.0<br>(71.5)           | 8,105.7                     | 50.0<br>(0.6)               | 1,449.4<br>(17.9)          | 6,606.3<br>(81.5)          | 6,514.5                    | 452.3<br>(6.9)              | 799.9<br>(12.3)            | 5,262.3<br>(80.8)          |
| 25 Tripura        | 538.2              | 63.5<br>(11.8)              | 47.5<br>(8.8)              | 427.2<br>(79.4)            | 753.0                       | 78.4<br>(10.4)              | 66.7<br>(8.9)              | 607.9<br>(80.7)            | 635.6                      | 77.4<br>(12.2)              | 55.9<br>(8.8)              | 502.2<br>(79.0)            |
| 26 Uttaranchal    | 424.2              | 5.9<br>(1.4)                | 195.9<br>(46.2)            | 222.4<br>(52.4)            | 1,844.0                     | -660.5<br>(-35.8)           | 893.2<br>(48.4)            | 1,611.3<br>(87.4)          | 1,958.7                    | -622.5<br>(-31.8)           | 869.4<br>(44.4)            | 1,711.8<br>(87.4)          |
| 27 Uttar Pradesh  | 9,898.1            | 1,324.3<br>(13.4)           | 2,169.5<br>(21.9)          | 6,404.4<br>(64.7)          | 13,315.1                    | 825.9<br>(6.2)              | 2,337.8<br>(17.6)          | 10,151.5<br>(76.2)         | 19,803.2                   | -1,307.3<br>(-6.6)          | 3,842.5<br>(19.4)          | 17,268.0<br>(87.2)         |
| 28 West Bengal    | 11,804.1           | 611.3<br>(5.2)              | 1,032.3<br>(8.7)           | 10,160.4<br>(86.1)         | 11,990.5                    | 1,081.8<br>(9.0)            | 2,404.9<br>(20.1)          | 8,503.9<br>(70.9)          | 12,384.0                   | -1,828.7<br>(-14.8)         | 664.9<br>(5.4)             | 13,547.8<br>(109.4)        |
| 29 NCT Delhi      | 1,733.0            | 78.5<br>(4.5)               | —<br>(0.0)                 | 1654.6<br>(95.5)           | 2,573.9                     | -559.6<br>(-21.7)           | —<br>(—)                   | 3,133.5<br>(121.7)         | 2,134.6                    | 122.6<br>(5.7)              | —<br>(—)                   | 2012.0<br>(94.3)           |
| <b>All States</b> | <b>95,993.6</b>    | <b>10,974.1<br/>(11.4)</b>  | <b>17,249.2<br/>(18.0)</b> | <b>67,770.4<br/>(70.6)</b> | <b>116,635.6</b>            | <b>8,133.7<br/>(7.0)</b>    | <b>24,231.2<br/>(20.8)</b> | <b>84,270.7<br/>(72.3)</b> | <b>116,175.4</b>           | <b>7,794.7<br/>(6.7)</b>    | <b>16,879.6<br/>(14.5)</b> | <b>91,501.1<br/>(78.8)</b> |

Notes : 1. Figures in brackets are percentages to GFD.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.



## Statement 7 : Developmental Expenditure\*

(Rs. crore)

| State                | 2001-02<br>(Accounts)      | 2002-03<br>(Revised Estimates) | 2003-04<br>(Budget Estimates) |
|----------------------|----------------------------|--------------------------------|-------------------------------|
| 1                    | 2                          | 3                              | 4                             |
| 1 Andhra Pradesh     | 19,828.0<br>(7.9)          | 20,385.7<br>(2.8)              | 24,380.2<br>(19.6)            |
| 2 Arunachal Pradesh  | 971.3<br>(17.9)            | 1,185.1<br>(22.0)              | 963.0<br>(-18.7)              |
| 3 Assam              | 4,497.3<br>(-2.8)          | 6,550.6<br>(45.7)              | 8,384.5<br>(28.0)             |
| 4 Bihar              | 7,898.8<br>(-21.7)         | 9,290.1<br>(17.6)              | 9,711.1<br>(4.5)              |
| 5 Chhattisgarh       | 3,568.9<br>(177.9)         | 5,190.9<br>(45.4)              | 6,732.7<br>(29.7)             |
| 6 Goa                | 1,200.6<br>(7.1)           | 1,476.9<br>(23.0)              | 1,603.5<br>(8.6)              |
| 7 Gujarat            | 17,356.5<br>(-11.6)        | 19,260.7<br>(11.0)             | 19,297.1<br>(0.2)             |
| 8 Haryana            | 6,814.4<br>(19.5)          | 6,958.5<br>(2.1)               | 7,456.5<br>(7.2)              |
| 9 Himachal Pradesh   | 3,284.9<br>(0.7)           | 3,493.9<br>(6.4)               | 3,617.9<br>(3.5)              |
| 10 Jammu and Kashmir | 4,234.7<br>(-15.8)         | 4,675.5<br>(10.4)              | 4,754.2<br>(1.7)              |
| 11 Jharkhand         | 5,357.1<br>-               | 6,735.2<br>(25.7)              | 5,896.2<br>(-12.5)            |
| 12 Karnataka         | 14,352.0<br>(11.1)         | 15,565.2<br>(8.5)              | 16,690.9<br>(7.2)             |
| 13 Kerala            | 6,672.8<br>(-6.8)          | 8,256.3<br>(23.7)              | 9,561.5<br>(15.8)             |
| 14 Madhya Pradesh    | 10,986.2<br>(4.5)          | 12,528.9<br>(14.0)             | 12,553.3<br>(0.2)             |
| 15 Maharashtra       | 24,523.1<br>(-9.4)         | 27,994.6<br>(14.2)             | 25,148.5<br>(-10.2)           |
| 16 Manipur           | 950.8<br>(24.8)            | 1,377.5<br>(44.9)              | 1,181.0<br>(-14.3)            |
| 17 Meghalaya         | 922.2<br>(-6.0)            | 1,234.6<br>(33.9)              | 1,424.5<br>(15.4)             |
| 18 Mizoram           | 901.1<br>(3.2)             | 1,022.2<br>(13.4)              | 782.4<br>(-23.5)              |
| 19 Nagaland          | 1,137.6<br>(6.3)           | 1,202.8<br>(5.7)               | 1,302.3<br>(8.3)              |
| 20 Orissa            | 5,958.3<br>(-1.7)          | 7,323.8<br>(22.9)              | 8,038.4<br>(9.8)              |
| 21 Punjab            | 6,981.7<br>(3.8)           | 7,642.2<br>(9.5)               | 9,637.6<br>(26.1)             |
| 22 Rajasthan         | 10,742.9<br>(5.2)          | 12,144.8<br>(13.0)             | 14,378.2<br>(18.4)            |
| 23 Sikkim            | 613.0<br>(21.6)            | 789.7<br>(28.8)                | 736.7<br>(-6.7)               |
| 24 Tamil Nadu        | 14,048.4<br>(-1.2)         | 16,932.8<br>(20.5)             | 16,037.7<br>(-5.3)            |
| 25 Tripura           | 1,592.1<br>(13.0)          | 1,703.9<br>(7.0)               | 1,597.6<br>(-6.2)             |
| 26 Uttarakhand       | 2,110.6<br>(161.9)         | 3,236.7<br>(53.4)              | 4,387.9<br>(35.6)             |
| 27 Uttar Pradesh     | 18,628.4<br>(-1.3)         | 22,387.7<br>(20.2)             | 30,716.2<br>(37.2)            |
| 28 West Bengal       | 14,953.1<br>(-3.9)         | 14,455.9<br>(-3.3)             | 14,983.4<br>(3.6)             |
| 29 NCT Delhi         | 5,610.4<br>(15.1)          | 6,824.3<br>(21.6)              | 6,933.7<br>(1.6)              |
| <b>All States</b>    | <b>216,696.9<br/>(2.9)</b> | <b>247,827.3<br/>(14.4)</b>    | <b>268,888.5<br/>(8.5)</b>    |

\* Comprise expenditure on Revenue and Capital Accounts and Loans and Advances extended by States for developmental purposes.

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

# State Finances : A Study of Budgets of 2003-04

## Statement 8 : Non-Developmental Expenditure\*

(Rs. crore)

| State                | 2001-02<br>(Accounts)             | 2002-03<br>(Revised Estimates)    | 2003-04<br>(Budget Estimates)     |
|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 1                    | 2                                 | 3                                 | 4                                 |
| 1 Andhra Pradesh     | 9,407.3<br>(8.9)                  | 11,357.6<br>(20.7)                | 12,733.4<br>(12.1)                |
| 2 Arunachal Pradesh  | 363.1<br>(4.3)                    | 388.0<br>(6.9)                    | 417.7<br>(7.7)                    |
| 3 Assam              | 2,940.5<br>(14.9)                 | 3,677.8<br>(25.1)                 | 4,243.4<br>(15.4)                 |
| 4 Bihar              | 6,366.1<br>(2.0)                  | 7,222.8<br>(13.5)                 | 7,599.0<br>(5.2)                  |
| 5 Chhattisgarh       | 1,738.2<br>(244.2)                | 2,010.0<br>(15.6)                 | 2,288.3<br>(13.8)                 |
| 6 Goa                | 1,091.0<br>(38.8)                 | 1,287.3<br>(18.0)                 | 1,299.2<br>(0.9)                  |
| 7 Gujarat            | 7,291.0<br>(16.5)                 | 8,617.9<br>(18.2)                 | 9,017.9<br>(4.6)                  |
| 8 Haryana            | 3,579.7<br>(12.1)                 | 4,106.7<br>(14.7)                 | 4,568.2<br>(11.2)                 |
| 9 Himachal Pradesh   | 1,950.7<br>(19.4)                 | 2,703.9<br>(38.6)                 | 2,942.2<br>(8.8)                  |
| 10 Jammu and Kashmir | 3,380.2<br>(31.2)                 | 3,638.2<br>(7.6)                  | 3,546.7<br>(-2.5)                 |
| 11 Jharkhand         | 2,385.4<br>-                      | 2,859.8<br>(19.9)                 | 2,960.7<br>(3.5)                  |
| 12 Karnataka         | 6,310.1<br>(10.9)                 | 7,605.6<br>(20.5)                 | 8,547.8<br>(12.4)                 |
| 13 Kerala            | 5,641.3<br>(2.3)                  | 6,070.0<br>(7.6)                  | 6,449.6<br>(6.3)                  |
| 14 Madhya Pradesh    | 5,078.9<br>(-5.1)                 | 6,040.2<br>(18.9)                 | 6,980.0<br>(15.6)                 |
| 15 Maharashtra       | 16,227.3<br>(21.3)                | 19,317.9<br>(19.0)                | 21,651.4<br>(12.1)                |
| 16 Manipur           | 566.8<br>(9.4)                    | 619.8<br>(9.4)                    | 630.0<br>(1.6)                    |
| 17 Meghalaya         | 437.5<br>(5.9)                    | 563.4<br>(28.8)                   | 576.2<br>(2.3)                    |
| 18 Mizoram           | 404.2<br>(17.9)                   | 447.5<br>(10.7)                   | 485.0<br>(8.4)                    |
| 19 Nagaland          | 731.7<br>(2.5)                    | 829.2<br>(13.3)                   | 894.0<br>(7.8)                    |
| 20 Orissa            | 5,036.1<br>(23.0)                 | 5,256.0<br>(4.4)                  | 6,210.4<br>(18.2)                 |
| 21 Punjab            | 7,612.0<br>(15.4)                 | 9,209.2<br>(21.0)                 | 9,168.4<br>(-0.4)                 |
| 22 Rajasthan         | 7,209.5<br>(9.1)                  | 7,939.4<br>(10.1)                 | 8,585.0<br>(8.1)                  |
| 23 Sikkim            | 1,262.2<br>(207.5)                | 1,422.6<br>(12.7)                 | 1,410.8<br>(-0.8)                 |
| 24 Tamil Nadu        | 9,116.7<br>(6.6)                  | 10,581.0<br>(16.1)                | 12,069.2<br>(14.1)                |
| 25 Tripura           | 790.2<br>(20.3)                   | 952.4<br>(20.5)                   | 1,272.2<br>(33.6)                 |
| 26 Uttaranchal       | 986.4<br>(358.3)                  | 1,410.3<br>(43.0)                 | 1,934.3<br>(37.2)                 |
| 27 Uttar Pradesh     | 16,305.3<br>(6.8)                 | 18,795.0<br>(15.3)                | 21,788.7<br>(15.9)                |
| 28 West Bengal       | 11,296.1<br>(15.7)                | 13,369.9<br>(18.4)                | 15,200.6<br>(13.7)                |
| 29 NCT Delhi         | 2,574.7<br>(24.7)                 | 2,384.6<br>(-7.5)                 | 2,349.7<br>(-1.5)                 |
| <b>All States</b>    | <b>138,080.0</b><br><b>(16.1)</b> | <b>160,683.9</b><br><b>(16.4)</b> | <b>177,819.8</b><br><b>(10.7)</b> |

\* Comprise expenditure on Revenue and Capital Accounts and Loans and Advances extended by States for non-developmental purposes.

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

## Statement 9 : Plan Expenditure

(Rs. crore)

| State                | 2001-02<br>(Accounts)     | 2002-03<br>(Revised Estimates) | 2003-04<br>(Budget Estimates) |
|----------------------|---------------------------|--------------------------------|-------------------------------|
| 1                    | 2                         | 3                              | 4                             |
| 1 Andhra Pradesh     | 9939.9<br>(30.6)          | 9998.5<br>(0.6)                | 13175.6<br>(31.8)             |
| 2 Arunachal Pradesh  | 756.7<br>(34.6)           | 935.9<br>(23.7)                | 711.5<br>(-24.0)              |
| 3 Assam              | 1945.1<br>(2.8)           | 3289.6<br>(69.1)               | 3742.8<br>(13.8)              |
| 4 Bihar              | 2316.3<br>(-26.9)         | 3725.9<br>(60.9)               | 3633.1<br>(-2.5)              |
| 5 Chhattisgarh       | 1518.8<br>(193.6)         | 2792.8<br>(83.9)               | 4347.5<br>(55.7)              |
| 6 Goa                | 370.5<br>(10.6)           | 593.3<br>(60.1)                | 717.5<br>(20.9)               |
| 7 Gujarat            | 3555.9<br>(-46.0)         | 5357.7<br>(50.7)               | 6961.8<br>(29.9)              |
| 8 Haryana            | 2264.4<br>(8.7)           | 2201.1<br>(-2.8)               | 2615.7<br>(18.8)              |
| 9 Himachal Pradesh   | 1865.9<br>(-0.4)          | 1964.5<br>(5.3)                | 1464.8<br>(-25.4)             |
| 10 Jammu and Kashmir | 2215.9<br>(43.0)          | 2446.9<br>(10.4)               | 2685.8<br>(9.8)               |
| 11 Jharkhand         | 3193.4<br>-               | 4192.6<br>(31.3)               | 4115.0<br>(-1.9)              |
| 12 Karnataka         | 6244.5<br>(10.1)          | 6651.0<br>(6.5)                | 7802.1<br>(17.3)              |
| 13 Kerala            | 2370.5<br>(-12.3)         | 3997.9<br>(68.7)               | 4307.9<br>(7.8)               |
| 14 Madhya Pradesh    | 4311.4<br>(6.1)           | 7457.6<br>(73.0)               | 7637.1<br>(2.4)               |
| 15 Maharashtra       | 4725.5<br>(-31.9)         | 6030.7<br>(27.6)               | 6065.5<br>(0.6)               |
| 16 Manipur           | 369.9<br>(10.0)           | 754.4<br>(103.9)               | 550.6<br>(-27.0)              |
| 17 Meghalaya         | 458.6<br>(-16.7)          | 741.6<br>(61.7)                | 947.5<br>(27.8)               |
| 18 Mizoram           | 496.2<br>(6.4)            | 672.5<br>(35.5)                | 428.6<br>(-36.3)              |
| 19 Nagaland          | 712.4<br>(11.7)           | 797.5<br>(12.0)                | 902.9<br>(13.2)               |
| 20 Orissa            | 2777.6<br>(-4.6)          | 3075.7<br>(10.7)               | 4351.9<br>(41.5)              |
| 21 Punjab            | 2687.3<br>(57.6)          | 2779.3<br>(3.4)                | 3011.0<br>(8.3)               |
| 22 Rajasthan         | 4050.0<br>(15.7)          | 4942.0<br>(22.0)               | 6839.4<br>(38.4)              |
| 23 Sikkim            | 403.4<br>(31.5)           | 565.2<br>(40.1)                | 503.9<br>(-10.9)              |
| 24 Tamil Nadu        | 4403.8<br>(-11.4)         | 7251.8<br>(64.7)               | 6790.0<br>(-6.4)              |
| 25 Tripura           | 814.1<br>(16.4)           | 982.7<br>(20.7)                | 1107.9<br>(12.7)              |
| 26 Uttaranchal       | 764.2<br>(105.4)          | 1909.8<br>(149.9)              | 2716.0<br>(42.2)              |
| 27 Uttar Pradesh     | 4507.2<br>(-36.7)         | 10063.3<br>(123.3)             | 10997.7<br>(9.3)              |
| 28 West Bengal       | 6082.8<br>(-4.9)          | 4422.9<br>(-27.3)              | 4234.8<br>(-4.3)              |
| 29 NCT Delhi         | 4017.0<br>(30.0)          | 4750.6<br>(18.3)               | 5086.5<br>(7.1)               |
| <b>All States</b>    | <b>80,138.9<br/>(1.9)</b> | <b>105,344.9<br/>(31.5)</b>    | <b>118,452.2<br/>(12.4)</b>   |

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

# State Finances : A Study of Budgets of 2003-04

## Statement 10 : Non-Plan Expenditure

(Rs. crore)

| State                | 2001-02<br>(Accounts)             | 2002-03<br>(Revised Estimates)    | 2003-04<br>(Budget Estimates)    |
|----------------------|-----------------------------------|-----------------------------------|----------------------------------|
| 1                    | 2                                 | 3                                 | 4                                |
| 1 Andhra Pradesh     | 21,134.5<br>(3.1)                 | 24,889.1<br>(17.8)                | 27,304.8<br>(9.7)                |
| 2 Arunachal Pradesh  | 623.8<br>(-3.1)                   | 700.9<br>(12.4)                   | 761.7<br>(8.7)                   |
| 3 Assam              | 6,605.3<br>(15.1)                 | 7,887.1<br>(19.4)                 | 9,654.4<br>(22.4)                |
| 4 Bihar              | 12,553.0<br>(-8.9)                | 14,026.5<br>(11.7)                | 15,102.1<br>(7.7)                |
| 5 Chhattisgarh       | 4,105.1<br>(193.3)                | 4,779.8<br>(16.4)                 | 5,193.8<br>(8.7)                 |
| 6 Goa                | 1,982.0<br>(21.8)                 | 2,287.3<br>(15.4)                 | 2,271.4<br>(-0.7)                |
| 7 Gujarat            | 22,094.9<br>(7.3)                 | 23,695.5<br>(7.2)                 | 22,809.4<br>(-3.7)               |
| 8 Haryana            | 8,464.1<br>(19.6)                 | 9,516.4<br>(12.4)                 | 10,280.6<br>(8.0)                |
| 9 Himachal Pradesh   | 3,803.6<br>(10.5)                 | 4,597.9<br>(20.9)                 | 5,853.0<br>(27.3)                |
| 10 Jammu and Kashmir | 5,833.7<br>(-7.1)                 | 6,290.6<br>(7.8)                  | 5,938.3<br>(-5.6)                |
| 11 Jharkhand         | 4,740.4<br>-                      | 5,616.8<br>(18.5)                 | 5,364.4<br>(-4.5)                |
| 12 Karnataka         | 15,693.1<br>(12.1)                | 18,366.3<br>(17.0)                | 19,218.8<br>(4.6)                |
| 13 Kerala            | 10,761.4<br>(3.0)                 | 11,442.9<br>(6.3)                 | 13,008.3<br>(13.7)               |
| 14 Madhya Pradesh    | 12,648.3<br>(-1.6)                | 12,592.1<br>(-0.4)                | 13,585.6<br>(7.9)                |
| 15 Maharashtra       | 37,754.1<br>(7.0)                 | 43,540.3<br>(15.3)                | 43,396.5<br>(-0.3)               |
| 16 Manipur           | 1,747.2<br>(67.2)                 | 1,704.8<br>(-2.4)                 | 1,741.6<br>(2.2)                 |
| 17 Meghalaya         | 936.4<br>(7.2)                    | 1,159.6<br>(23.8)                 | 1,120.1<br>(-3.4)                |
| 18 Mizoram           | 837.4<br>(1.9)                    | 834.0<br>(-0.4)                   | 881.9<br>(5.7)                   |
| 19 Nagaland          | 1,306.2<br>(9.1)                  | 1,374.8<br>(5.2)                  | 1,380.8<br>(0.4)                 |
| 20 Orissa            | 9,287.2<br>(14.1)                 | 10,969.0<br>(18.1)                | 11,011.5<br>(0.4)                |
| 21 Punjab            | 13,004.8<br>(4.8)                 | 15,960.0<br>(22.7)                | 18,114.9<br>(13.5)               |
| 22 Rajasthan         | 14,944.8<br>(6.8)                 | 17,408.9<br>(16.5)                | 17,658.7<br>(1.4)                |
| 23 Sikkim            | 1,506.0<br>(135.2)                | 1,687.5<br>(12.1)                 | 1,675.9<br>(-0.7)                |
| 24 Tamil Nadu        | 20,414.4<br>(4.9)                 | 23,287.6<br>(14.1)                | 24,972.0<br>(7.2)                |
| 25 Tripura           | 1,651.6<br>(15.0)                 | 1,778.9<br>(7.7)                  | 1,883.9<br>(5.9)                 |
| 26 Uttaranchal       | 2,533.6<br>(243.2)                | 3,706.1<br>(46.3)                 | 4,874.6<br>(31.5)                |
| 27 Uttar Pradesh     | 33,596.6<br>(13.7)                | 35,314.1<br>(5.1)                 | 48,725.6<br>(38.0)               |
| 28 West Bengal       | 21,996.0<br>(8.1)                 | 26,168.6<br>(19.0)                | 31,410.2<br>(20.0)               |
| 29 NCT Delhi         | 4,613.7<br>(8.0)                  | 5,713.4<br>(23.8)                 | 4,713.5<br>(-17.5)               |
| <b>All States</b>    | <b>297,172.8</b><br><b>(10.6)</b> | <b>337,296.8</b><br><b>(13.5)</b> | <b>369,908.0</b><br><b>(9.7)</b> |

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

## Statement 11 : Non-Plan Non-Developmental Expenditure\*

(Rs. crore)

| State                | 2001-02<br>(Accounts)       | 2002-03<br>(Revised Estimates) | 2003-04<br>(Budget Estimates) |
|----------------------|-----------------------------|--------------------------------|-------------------------------|
| 1                    | 2                           | 3                              | 4                             |
| 1 Andhra Pradesh     | 9,250.8<br>(9.5)            | 11,150.9<br>(20.5)             | 12,555.6<br>(12.6)            |
| 2 Arunachal Pradesh  | 332.0<br>(-0.1)             | 359.2<br>(8.2)                 | 386.9<br>(7.7)                |
| 3 Assam              | 2,928.7<br>(14.8)           | 3,629.5<br>(23.9)              | 4,189.5<br>(15.4)             |
| 4 Bihar              | 6,331.6<br>(3.7)            | 7,149.6<br>(12.9)              | 7,502.5<br>(4.9)              |
| 5 Chhattisgarh       | 1,708.9<br>(245.0)          | 1,975.2<br>(15.6)              | 2,257.2<br>(14.3)             |
| 6 Goa                | 1,080.0<br>(38.9)           | 1,256.1<br>(16.3)              | 1,262.8<br>(0.5)              |
| 7 Gujarat            | 7,237.2<br>(17.5)           | 8,500.9<br>(17.5)              | 8,906.7<br>(4.8)              |
| 8 Haryana            | 3,495.1<br>(11.5)           | 4,004.5<br>(14.6)              | 4,459.7<br>(11.4)             |
| 9 Himachal Pradesh   | 1,897.4<br>(20.0)           | 2,659.9<br>(40.2)              | 2,904.2<br>(9.2)              |
| 10 Jammu and Kashmir | 3,169.1<br>(26.7)           | 3,387.9<br>(6.9)               | 3,285.4<br>(-3.0)             |
| 11 Jharkhand         | 2,119.9<br>-                | 2,545.7<br>(20.1)              | 2,669.6<br>(4.9)              |
| 12 Karnataka         | 6,252.4<br>(10.9)           | 7,520.1<br>(20.3)              | 8,451.9<br>(12.4)             |
| 13 Kerala            | 5,611.7<br>(2.6)            | 6,006.1<br>(7.0)               | 6,348.8<br>(5.7)              |
| 14 Madhya Pradesh    | 4,883.4<br>(-7.7)           | 5,816.7<br>(19.1)              | 6,777.9<br>(16.5)             |
| 15 Maharashtra       | 16,139.1<br>(21.1)          | 19,165.4<br>(18.8)             | 21,566.7<br>(12.5)            |
| 16 Manipur           | 560.7<br>(9.5)              | 600.9<br>(7.2)                 | 621.6<br>(3.4)                |
| 17 Meghalaya         | 417.7<br>(6.7)              | 527.9<br>(26.4)                | 533.4<br>(1.0)                |
| 18 Mizoram           | 384.0<br>(17.7)             | 408.1<br>(6.3)                 | 465.1<br>(14.0)               |
| 19 Nagaland          | 713.1<br>(5.8)              | 784.2<br>(10.0)                | 819.4<br>(4.5)                |
| 20 Orissa            | 4,999.8<br>(23.5)           | 5,209.3<br>(4.2)               | 6,172.9<br>(18.5)             |
| 21 Punjab            | 7,582.0<br>(15.8)           | 9,160.9<br>(20.8)              | 9,136.5<br>(-0.3)             |
| 22 Rajasthan         | 7,148.8<br>(8.7)            | 7,827.7<br>(9.5)               | 8,541.9<br>(9.1)              |
| 23 Sikkim            | 1,251.9<br>(210.2)          | 1,392.1<br>(11.2)              | 1,394.5<br>(0.2)              |
| 24 Tamil Nadu        | 9,036.4<br>(7.5)            | 10,432.6<br>(15.5)             | 11,862.9<br>(13.7)            |
| 25 Tripura           | 765.3<br>(18.5)             | 912.5<br>(19.2)                | 991.6<br>(8.7)                |
| 26 Uttaranchal       | 926.6<br>(335.4)            | 1,280.8<br>(38.2)              | 1,845.7<br>(44.1)             |
| 27 Uttar Pradesh     | 16,206.3<br>(7.3)           | 18,224.1<br>(12.5)             | 21,317.6<br>(17.0)            |
| 28 West Bengal       | 11,217.5<br>(16.6)          | 13,251.8<br>(18.1)             | 15,136.9<br>(14.2)            |
| 29 NCT Delhi         | 2,465.9<br>(24.9)           | 2,231.7<br>(-9.5)              | 2,182.7<br>(-2.2)             |
| <b>All States</b>    | <b>136,113.1<br/>(16.1)</b> | <b>157,372.4<br/>(15.6)</b>    | <b>174,547.8<br/>(10.9)</b>   |

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

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

# State Finances : A Study of Budgets of 2003-04

## Statement 12 : Gross and Net Interest Payments

(Rs. crore)

| States               | 2001-02 (Accounts)               |                                  | 2002-03 (Revised Estimates)      |                                  | 2003-04 (Budget Estimates)       |                                  |
|----------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|                      | Gross                            | Net                              | Gross                            | Net                              | Gross                            | Net                              |
| 1                    | 2                                | 3                                | 4                                | 5                                | 6                                | 7                                |
| 1 Andhra Pradesh     | 4,583.8<br>(20.9)                | 3,045.2<br>(30.9)                | 6,056.8<br>(32.1)                | 4,356.7<br>(43.1)                | 6,923.6<br>(14.3)                | 5,072.5<br>(16.4)                |
| 2 Arunachal Pradesh  | 109.0<br>(-9.7)                  | 102.6<br>(-8.1)                  | 130.9<br>(20.1)                  | 123.9<br>(20.7)                  | 150.6<br>(15.1)                  | 143.1<br>(15.5)                  |
| 3 Assam              | 1,062.0<br>(22.8)                | 1,058.9<br>(23.0)                | 1,622.6<br>(52.8)                | 1,618.9<br>(52.9)                | 1,737.2<br>(7.1)                 | 1,732.8<br>(7.0)                 |
| 4 Bihar              | 2,752.3<br>(15.9)                | 2,663.2<br>(18.8)                | 3,215.9<br>(16.8)                | 3,186.9<br>(19.7)                | 3,416.8<br>(6.2)                 | 3,386.9<br>(6.3)                 |
| 5 Chhattisgarh       | 702.0<br>(143.8)                 | 652.9<br>(129.5)                 | 899.6<br>(28.1)                  | 824.8<br>(26.3)                  | 997.5<br>(10.9)                  | 928.0<br>(12.5)                  |
| 6 Goa                | 256.0<br>(20.6)                  | 253.8<br>(21.3)                  | 288.1<br>(12.5)                  | 282.5<br>(11.3)                  | 300.9<br>(4.5)                   | 294.8<br>(4.4)                   |
| 7 Gujarat            | 4,206.0<br>(34.3)                | 2,611.7<br>(117.4)               | 5,153.2<br>(22.5)                | 3,286.5<br>(25.8)                | 5,542.2<br>(7.5)                 | 3,568.4<br>(8.6)                 |
| 8 Haryana            | 1,624.5<br>(8.9)                 | 1,291.6<br>(2.9)                 | 1,968.4<br>(21.2)                | 1,543.3<br>(19.5)                | 2,220.6<br>(12.8)                | 1,726.3<br>(11.9)                |
| 9 Himachal Pradesh   | 1,041.6<br>(30.5)                | 1,033.9<br>(32.0)                | 1,669.2<br>(60.3)                | 1,658.3<br>(60.4)                | 1,875.7<br>(12.4)                | 1,865.2<br>(12.5)                |
| 10 Jammu and Kashmir | 1,086.3<br>(28.6)                | 962.2<br>(30.1)                  | 1,159.4<br>(6.7)                 | 1,027.0<br>(6.7)                 | 1,150.0<br>(-0.8)                | 1,022.1<br>(-0.5)                |
| 11 Jharkhand         | 788.8<br>-                       | 738.8<br>-                       | 946.5<br>(20.0)                  | 890.5<br>(20.5)                  | 990.4<br>(4.6)                   | 934.4<br>(4.9)                   |
| 12 Karnataka         | 2,682.9<br>(12.4)                | 2,541.0<br>(52.5)                | 3,335.5<br>(24.3)                | 3,299.4<br>(29.8)                | 3,630.6<br>(8.8)                 | 3,592.7<br>(8.9)                 |
| 13 Kerala            | 2,489.5<br>(10.3)                | 2,458.4<br>(10.7)                | 2,663.1<br>(7.0)                 | 2,628.7<br>(6.9)                 | 2,738.1<br>(2.8)                 | 2,702.8<br>(2.8)                 |
| 14 Madhya Pradesh    | 2,253.7<br>(-6.5)                | 2,007.1<br>(-9.8)                | 2,623.4<br>(16.4)                | 2,533.6<br>(26.2)                | 3,000.1<br>(14.4)                | 2,888.3<br>(14.0)                |
| 15 Maharashtra       | 6,429.1<br>(23.1)                | 4,583.5<br>(122.2)               | 7,222.2<br>(12.3)                | 6,085.9<br>(32.8)                | 8,306.5<br>(15.0)                | 7,767.7<br>(27.6)                |
| 16 Manipur           | 191.4<br>(8.1)                   | 190.4<br>(7.9)                   | 198.6<br>(3.8)                   | 197.7<br>(3.8)                   | 214.3<br>(7.9)                   | 213.3<br>(7.9)                   |
| 17 Meghalaya         | 128.6<br>(13.1)                  | 123.3<br>(18.1)                  | 163.7<br>(27.3)                  | 161.8<br>(31.2)                  | 182.8<br>(11.7)                  | 180.0<br>(11.2)                  |
| 18 Mizoram           | 146.2<br>(44.4)                  | 144.7<br>(47.6)                  | 133.5<br>(-8.7)                  | 132.0<br>(-8.8)                  | 158.5<br>(18.7)                  | 156.9<br>(18.9)                  |
| 19 Nagaland          | 222.5<br>(14.7)                  | 219.4<br>(14.9)                  | 253.7<br>(14.0)                  | 252.7<br>(15.2)                  | 270.7<br>(6.7)                   | 268.7<br>(6.3)                   |
| 20 Orissa            | 2,835.0<br>(24.0)                | 2,809.7<br>(23.6)                | 2,781.0<br>(-1.9)                | 2,736.0<br>(-2.6)                | 3,250.0<br>(16.9)                | 3,217.0<br>(17.6)                |
| 21 Punjab            | 3,178.1<br>(35.6)                | 2,626.1<br>(60.4)                | 3,499.7<br>(10.1)                | 2,717.6<br>(3.5)                 | 3,473.1<br>(-0.8)                | 1,901.6<br>(-30.0)               |
| 22 Rajasthan         | 3,878.0<br>(16.1)                | 3,294.2<br>(19.8)                | 4,321.5<br>(11.4)                | 3,695.9<br>(12.2)                | 4,793.1<br>(10.9)                | 4,114.2<br>(11.3)                |
| 23 Sikkim            | 84.2<br>(7.0)                    | 78.1<br>(5.3)                    | 89.3<br>(6.1)                    | 84.6<br>(8.3)                    | 94.0<br>(5.3)                    | 91.0<br>(7.6)                    |
| 24 Tamil Nadu        | 3,513.4<br>(12.5)                | 3,011.4<br>(10.7)                | 4,198.9<br>(19.5)                | 3,780.8<br>(25.6)                | 4,546.3<br>(8.3)                 | 4,132.4<br>(9.3)                 |
| 25 Tripura           | 253.2<br>(12.0)                  | 249.6<br>(20.3)                  | 300.0<br>(18.5)                  | 295.6<br>(18.4)                  | 336.9<br>(12.3)                  | 332.0<br>(12.3)                  |
| 26 Uttaranchal       | 502.0<br>(416.1)                 | 498.9<br>(423.1)                 | 560.8<br>(11.7)                  | 559.2<br>(12.1)                  | 795.6<br>(41.9)                  | 793.8<br>(42.0)                  |
| 27 Uttar Pradesh     | 8,220.2<br>(10.3)                | 7,676.7<br>(10.8)                | 9,709.1<br>(18.1)                | 9,270.5<br>(20.8)                | 11,004.4<br>(13.3)               | 10,565.4<br>(14.0)               |
| 28 West Bengal       | 6,375.4<br>(21.4)                | 6,252.5<br>(36.6)                | 7,908.3<br>(24.0)                | 7,703.4<br>(23.2)                | 9,426.2<br>(19.2)                | 9,202.2<br>(19.5)                |
| 29 NCT Delhi         | 910.6<br>(27.0)                  | 120.8<br>(-49.6)                 | 1,114.8<br>(22.4)                | 384.2<br>(218.0)                 | 1,393.0<br>(25.0)                | 835.5<br>(117.5)                 |
| <b>All States</b>    | <b>62,506.0</b><br><b>(20.9)</b> | <b>53,300.8</b><br><b>(32.4)</b> | <b>74,187.7</b><br><b>(18.7)</b> | <b>65,318.8</b><br><b>(22.6)</b> | <b>82,920.0</b><br><b>(11.8)</b> | <b>73,630.1</b><br><b>(12.7)</b> |

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source: Budget Documents of State Governments.

## Statement 13 : Total Tax Revenue\*

(Rs. crore)

| States               | 2001-02<br>(Accounts)        | 2002-03<br>(Revised Estimates) | 2003-04<br>(Budget Estimates) |
|----------------------|------------------------------|--------------------------------|-------------------------------|
| 1                    | 2                            | 3                              | 4                             |
| 1 Andhra Pradesh     | 15,612.1<br>(8.7)            | 17,529.3<br>(8.7)              | 20,008.0<br>(8.7)             |
| 2 Arunachal Pradesh  | 94.4<br>(0.1)                | 193.3<br>(0.1)                 | 228.8<br>(0.1)                |
| 3 Assam              | 3,262.9<br>(1.8)             | 3,650.2<br>(1.8)               | 4,011.3<br>(1.7)              |
| 4 Bihar              | 8,610.4<br>(4.8)             | 9,488.3<br>(4.7)               | 10,951.5<br>(4.8)             |
| 5 Chhattisgarh       | 3,168.9<br>(1.8)             | 3,760.5<br>(1.9)               | 4,309.1<br>(1.9)              |
| 6 Goa                | 677.2<br>(0.4)               | 853.0<br>(0.4)                 | 897.1<br>(0.4)                |
| 7 Gujarat            | 10,734.9<br>(6.0)            | 10,941.3<br>(5.4)              | 11,895.8<br>(5.2)             |
| 8 Haryana            | 5,421.4<br>(3.0)             | 6,187.3<br>(3.1)               | 6,952.0<br>(3.0)              |
| 9 Himachal Pradesh   | 1,240.6<br>(0.7)             | 1,304.0<br>(0.6)               | 1,443.3<br>(0.6)              |
| 10 Jammu and Kashmir | 1,586.3<br>(0.9)             | 1,684.3<br>(0.8)               | 1,919.1<br>(0.8)              |
| 11 Jharkhand         | 4,268.7<br>(2.4)             | 4,584.1<br>(2.3)               | 4,550.9<br>(2.0)              |
| 12 Karnataka         | 12,476.7<br>(6.9)            | 13,593.1<br>(6.7)              | 15,633.1<br>(6.8)             |
| 13 Kerala            | 7,537.7<br>(4.2)             | 9,125.0<br>(4.5)               | 10,633.9<br>(4.6)             |
| 14 Madhya Pradesh    | 8,108.2<br>(4.5)             | 9,964.7<br>(4.9)               | 11,122.8<br>(4.9)             |
| 15 Maharashtra       | 23,756.4<br>(13.2)           | 26,441.6<br>(13.1)             | 29,460.4<br>(12.8)            |
| 16 Manipur           | 193.2<br>(0.1)               | 285.6<br>(0.1)                 | 293.4<br>(0.1)                |
| 17 Meghalaya         | 300.8<br>(0.2)               | 356.0<br>(0.2)                 | 398.0<br>(0.2)                |
| 18 Mizoram           | 62.9<br>(0.0)                | 121.9<br>(0.1)                 | 154.9<br>(0.1)                |
| 19 Nagaland          | 175.7<br>(0.1)               | 160.1<br>(0.1)                 | 225.6<br>(0.1)                |
| 20 Orissa            | 5,115.6<br>(2.8)             | 6,043.3<br>(3.0)               | 6,598.9<br>(2.9)              |
| 21 Punjab            | 5,430.7<br>(3.0)             | 6,473.5<br>(3.2)               | 7,274.6<br>(3.2)              |
| 22 Rajasthan         | 8,553.5<br>(4.7)             | 9,544.6<br>(4.7)               | 10,749.1<br>(4.7)             |
| 23 Sikkim            | 165.2<br>(0.1)               | 158.8<br>(0.1)                 | 168.9<br>(0.1)                |
| 24 Tamil Nadu        | 15,879.8<br>(8.8)            | 17,531.4<br>(8.7)              | 19,698.0<br>(8.6)             |
| 25 Tripura           | 391.1<br>(0.2)               | 419.7<br>(0.2)                 | 494.6<br>(0.2)                |
| 26 Uttaranchal       | 1,247.0<br>(0.7)             | 1,411.5<br>(0.7)               | 1,650.6<br>(0.7)              |
| 27 Uttar Pradesh     | 20,519.3<br>(11.4)           | 22,927.1<br>(11.3)             | 26,746.3<br>(11.7)            |
| 28 West Bengal       | 10,823.9<br>(6.0)            | 12,344.2<br>(6.1)              | 14,709.4<br>(6.4)             |
| 29 NCT Delhi         | 4,896.8<br>(2.7)             | 5,425.0<br>(2.7)               | 6,214.0<br>(2.7)              |
| <b>All States</b>    | <b>180,311.9<br/>(100.0)</b> | <b>202,502.7<br/>(100.0)</b>   | <b>229,313.1<br/>(100.0)</b>  |

\* : Includes share in Central taxes and States' tax revenue.

Notes : 1. Figures in brackets are percentage of States' tax revenue to All States tax revenue.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

3. Figures for the year 2003-04 (Budget Estimates) include estimated net yield of Rs. 2,574 crore from Additional Resources Mobilisation measures through taxes introduced by the State Governments.

Source: Budget Documents of State Governments.

# State Finances : A Study of Budgets of 2003-04

## Statement 14 : States' Own Tax Revenue

(Rs. crore)

| States               | 2001-02<br>(Accounts)            | 2002-03<br>(Revised Estimates)    | 2003-04<br>(Budget Estimates)     |
|----------------------|----------------------------------|-----------------------------------|-----------------------------------|
| 1                    | 2                                | 3                                 | 4                                 |
| 1 Andhra Pradesh     | 12,563.7<br>(19.1)               | 14,006.3<br>(11.5)                | 16,062.2<br>(14.7)                |
| 2 Arunachal Pradesh  | 34.2<br>(65.2)                   | 43.3<br>(26.7)                    | 41.3<br>(-4.5)                    |
| 3 Assam              | 1,565.9<br>(10.8)                | 1,819.5<br>(16.2)                 | 2,039.9<br>(12.1)                 |
| 4 Bihar              | 2,442.4<br>(-16.8)               | 2,764.7<br>(13.2)                 | 3,559.0<br>(28.7)                 |
| 5 Chhattisgarh       | 1,993.1<br>(165.9)               | 2,289.0<br>(14.8)                 | 2,652.8<br>(15.9)                 |
| 6 Goa                | 569.3<br>(10.6)                  | 727.9<br>(27.9)                   | 765.7<br>(5.2)                    |
| 7 Gujarat            | 9,246.8<br>(2.2)                 | 9,269.0<br>(0.2)                  | 10,155.3<br>(9.6)                 |
| 8 Haryana            | 4,972.4<br>(15.3)                | 5,605.7<br>(12.7)                 | 6,312.3<br>(12.6)                 |
| 9 Himachal Pradesh   | 915.6<br>(25.7)                  | 922.0<br>(0.7)                    | 1,006.2<br>(9.1)                  |
| 10 Jammu and Kashmir | 857.5<br>(14.6)                  | 975.7<br>(13.8)                   | 1,127.0<br>(15.5)                 |
| 11 Jharkhand         | 2,076.0<br>-                     | 2,277.8<br>(9.7)                  | 2,403.3<br>(5.5)                  |
| 12 Karnataka         | 9,853.3<br>(9.0)                 | 10,881.2<br>(10.4)                | 12,588.4<br>(15.7)                |
| 13 Kerala            | 5,923.4<br>(0.9)                 | 7,403.6<br>(25.0)                 | 8,683.9<br>(17.3)                 |
| 14 Madhya Pradesh    | 4,702.3<br>(-16.6)               | 5,989.0<br>(27.4)                 | 7,147.1<br>(19.3)                 |
| 15 Maharashtra       | 21,287.6<br>(7.9)                | 23,840.2<br>(12.0)                | 26,505.7<br>(11.2)                |
| 16 Manipur           | 52.0<br>(5.9)                    | 61.2<br>(17.8)                    | 69.0<br>(12.7)                    |
| 17 Meghalaya         | 136.0<br>(14.6)                  | 162.0<br>(19.1)                   | 185.0<br>(14.2)                   |
| 18 Mizoram           | 19.1<br>(32.5)                   | 27.3<br>(42.7)                    | 28.5<br>(4.6)                     |
| 19 Nagaland          | 52.4<br>(-6.7)                   | 60.4<br>(15.1)                    | 85.2<br>(41.1)                    |
| 20 Orissa            | 2,466.9<br>(13.0)                | 2,980.0<br>(20.8)                 | 3,168.0<br>(6.3)                  |
| 21 Punjab            | 4,820.2<br>(-1.5)                | 5,832.3<br>(21.0)                 | 6,466.5<br>(12.2)                 |
| 22 Rajasthan         | 5,671.2<br>(7.0)                 | 6,491.5<br>(14.5)                 | 7,258.0<br>(11.8)                 |
| 23 Sikkim            | 80.4<br>(22.1)                   | 73.7<br>(-8.3)                    | 83.8<br>(13.7)                    |
| 24 Tamil Nadu        | 13,009.7<br>(5.9)                | 14,483.5<br>(11.3)                | 16,262.9<br>(12.3)                |
| 25 Tripura           | 158.5<br>(26.2)                  | 170.0<br>(7.2)                    | 184.0<br>(8.2)                    |
| 26 Uttaranchal       | 894.7<br>(203.0)                 | 1,037.4<br>(16.0)                 | 1,200.6<br>(15.7)                 |
| 27 Uttar Pradesh     | 10,330.2<br>(-5.9)               | 12,178.2<br>(17.9)                | 14,539.1<br>(19.4)                |
| 28 West Bengal       | 6,505.1<br>(9.9)                 | 7,343.7<br>(12.9)                 | 9,532.3<br>(29.8)                 |
| 29 NCT Delhi         | 4,896.8<br>(11.3)                | 5,425.0<br>(10.8)                 | 6,214.0<br>(14.5)                 |
| <b>All States</b>    | <b>128,096.7</b><br><b>(8.6)</b> | <b>145,141.1</b><br><b>(13.3)</b> | <b>166,327.1</b><br><b>(14.6)</b> |

**Notes :** 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for the year 2003-04 (Budget Estimates) include estimated net yield of Rs. 2,404 crore from the Additional Resource Mobilisation measures through taxes introduced by the State Governments.

3. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

**Source :** Budget Documents of State Governments.



## Statement 15 : Total Non Tax Revenue\*

(Rs. crore)

| States               | 2001-02<br>(Accounts)             | 2002-03<br>(Revised Estimates)    | 2003-04<br>(Budget Estimates)      |
|----------------------|-----------------------------------|-----------------------------------|------------------------------------|
| 1                    | 2                                 | 3                                 | 4                                  |
| 1 Andhra Pradesh     | 6,233.0<br>(8.3)                  | 6,577.5<br>(7.2)                  | 9,287.5<br>(8.8)                   |
| 2 Arunachal Pradesh  | 963.5<br>(1.3)                    | 1,218.3<br>(1.3)                  | 1,093.6<br>(1.0)                   |
| 3 Assam              | 2,702.0<br>(3.6)                  | 4,208.1<br>(4.6)                  | 5,470.7<br>(5.2)                   |
| 4 Bihar              | 1,608.1<br>(2.1)                  | 2,080.5<br>(2.3)                  | 2,224.5<br>(2.1)                   |
| 5 Chhattisgarh       | 1,206.8<br>(1.6)                  | 2,059.6<br>(2.3)                  | 3,018.6<br>(2.9)                   |
| 6 Goa                | 1,195.4<br>(1.6)                  | 1,485.1<br>(1.6)                  | 1,576.4<br>(1.5)                   |
| 7 Gujarat            | 5,251.2<br>(7.0)                  | 6,220.1<br>(6.8)                  | 6,904.0<br>(6.6)                   |
| 8 Haryana            | 2,179.1<br>(2.9)                  | 2,594.6<br>(2.8)                  | 2,858.6<br>(2.7)                   |
| 9 Himachal Pradesh   | 2,475.2<br>(3.3)                  | 2,576.7<br>(2.8)                  | 2,588.7<br>(2.5)                   |
| 10 Jammu and Kashmir | 5,271.8<br>(7.0)                  | 5,380.7<br>(5.9)                  | 5,717.4<br>(5.4)                   |
| 11 Jharkhand         | 1,830.9<br>(2.4)                  | 2,822.3<br>(3.1)                  | 3,002.8<br>(2.9)                   |
| 12 Karnataka         | 2,844.6<br>(3.8)                  | 3,386.2<br>(3.7)                  | 4,212.0<br>(4.0)                   |
| 13 Kerala            | 1,518.7<br>(2.0)                  | 2,326.3<br>(2.5)                  | 2,065.7<br>(2.0)                   |
| 14 Madhya Pradesh    | 3,092.8<br>(4.1)                  | 4,213.5<br>(4.6)                  | 4,860.7<br>(4.6)                   |
| 15 Maharashtra       | 6,336.6<br>(8.4)                  | 7,740.6<br>(8.5)                  | 9,286.1<br>(8.8)                   |
| 16 Manipur           | 983.6<br>(1.3)                    | 1,260.3<br>(1.4)                  | 1,221.2<br>(1.2)                   |
| 17 Meghalaya         | 822.6<br>(1.1)                    | 1,047.1<br>(1.1)                  | 1,296.3<br>(1.2)                   |
| 18 Mizoram           | 805.0<br>(1.1)                    | 1,017.3<br>(1.1)                  | 814.8<br>(0.8)                     |
| 19 Nagaland          | 1,319.9<br>(1.8)                  | 1,471.0<br>(1.6)                  | 1,649.0<br>(1.6)                   |
| 20 Orissa            | 1,932.4<br>(2.6)                  | 3,392.5<br>(3.7)                  | 3,456.1<br>(3.3)                   |
| 21 Punjab            | 3,497.9<br>(4.6)                  | 5,636.4<br>(6.2)                  | 6,478.4<br>(6.2)                   |
| 22 Rajasthan         | 3,599.8<br>(4.8)                  | 3,951.1<br>(4.3)                  | 4,675.9<br>(4.5)                   |
| 23 Sikkim            | 1,642.0<br>(2.2)                  | 2,000.6<br>(2.2)                  | 1,932.1<br>(1.8)                   |
| 24 Tamil Nadu        | 2,938.3<br>(3.9)                  | 3,155.5<br>(3.4)                  | 3,398.0<br>(3.2)                   |
| 25 Tripura           | 1,476.3<br>(2.0)                  | 1,523.2<br>(1.7)                  | 1,781.3<br>(1.7)                   |
| 26 Uttaranchal       | 1,486.0<br>(2.0)                  | 1,532.1<br>(1.7)                  | 2,945.2<br>(2.8)                   |
| 27 Uttar Pradesh     | 5,078.6<br>(6.7)                  | 5,709.4<br>(6.2)                  | 6,626.8<br>(6.3)                   |
| 28 West Bengal       | 3,714.6<br>(4.9)                  | 3,554.0<br>(3.9)                  | 3,296.1<br>(3.1)                   |
| 29 NCT Delhi         | 1,357.0<br>(1.8)                  | 1,365.5<br>(1.5)                  | 1,158.4<br>(1.1)                   |
| <b>All States</b>    | <b>75,363.3</b><br><b>(100.0)</b> | <b>91,506.0</b><br><b>(100.0)</b> | <b>104,976.9</b><br><b>(100.0)</b> |

\* : Includes Grants from the Centre and States' non tax revenue.

Notes : 1. Figures in brackets are percentages to the total non-tax revenue.

2. Figures for the year 2003-04 (Budget Estimates) include estimated net yield of Rs. 170 crore from the Additional Resource Mobilisation measures through non-taxes introduced by the State Governments.

3. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland and for the year 2001-02 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

# State Finances : A Study of Budgets of 2003-04

## Statement 16 : States' Own Non-Tax Revenue

(Rs. crore)

| States               | 2001-02<br>(Accounts)           | 2002-03<br>(Revised Estimates)   | 2003-04<br>(Budget Estimates)    |
|----------------------|---------------------------------|----------------------------------|----------------------------------|
| 1                    | 2                               | 3                                | 4                                |
| 1 Andhra Pradesh     | 2,917.6<br>(6.4)                | 3,223.4<br>(10.5)                | 3,749.4<br>(16.3)                |
| 2 Arunachal Pradesh  | 70.9<br>(11.3)                  | 127.0<br>(79.1)                  | 110.1<br>(-13.3)                 |
| 3 Assam              | 533.2<br>(1.2)                  | 750.3<br>(40.7)                  | 993.8<br>(32.5)                  |
| 4 Bihar              | 360.9<br>(-55.2)                | 323.4<br>(-10.4)                 | 445.7<br>(37.8)                  |
| 5 Chhattisgarh       | 722.4<br>(150.6)                | 892.3<br>(23.5)                  | 1,114.6<br>(24.9)                |
| 6 Goa                | 1,136.1<br>(42.7)               | 1,411.2<br>(24.2)                | 1,503.6<br>(6.5)                 |
| 7 Gujarat            | 3,760.9<br>(12.3)               | 3,900.3<br>(3.7)                 | 4,513.8<br>(15.7)                |
| 8 Haryana            | 1,666.1<br>(15.7)               | 1,877.4<br>(12.7)                | 2,047.8<br>(9.1)                 |
| 9 Himachal Pradesh   | 198.3<br>(12.1)                 | 259.0<br>(30.6)                  | 252.2<br>(-2.6)                  |
| 10 Jammu and Kashmir | 301.0<br>(25.7)                 | 334.7<br>(-11.2)                 | 355.3<br>(-6.2)                  |
| 11 Jharkhand         | 959.4<br>-                      | 960.0<br>(0.1)                   | 1,138.0<br>(18.5)                |
| 12 Karnataka         | 1,093.4<br>(-34.1)              | 1,273.8<br>(16.5)                | 1,713.3<br>(34.5)                |
| 13 Kerala            | 543.4<br>(-17.6)                | 737.0<br>(35.6)                  | 767.9<br>(4.2)                   |
| 14 Madhya Pradesh    | 1,601.7<br>(-7.1)               | 1,439.3<br>(-10.1)               | 1,598.9<br>(11.1)                |
| 15 Maharashtra       | 4,655.1<br>(-16.8)              | 4,736.1<br>(1.7)                 | 6,304.9<br>(33.1)                |
| 16 Manipur           | 28.7<br>(-31.2)                 | 63.2<br>(120.1)                  | 109.6<br>(73.4)                  |
| 17 Meghalaya         | 94.1<br>(8.6)                   | 109.1<br>(15.9)                  | 130.0<br>(19.2)                  |
| 18 Mizoram           | 44.9<br>(11.1)                  | 54.2<br>(20.8)                   | 56.1<br>(3.5)                    |
| 19 Nagaland          | 48.4<br>(10.1)                  | 50.7<br>(4.8)                    | 62.9<br>(24.2)                   |
| 20 Orissa            | 691.8<br>(0.9)                  | 873.8<br>(26.3)                  | 917.1<br>(5.0)                   |
| 21 Punjab            | 2,960.5<br>(0.9)                | 4,014.3<br>(35.6)                | 4,855.5<br>(21.0)                |
| 22 Rajasthan         | 1,508.5<br>(-10.6)              | 1,627.5<br>(7.9)                 | 1,797.8<br>(10.5)                |
| 23 Sikkim            | 1,128.2<br>(290.4)              | 1,320.9<br>(17.1)                | 1,329.5<br>(0.7)                 |
| 24 Tamil Nadu        | 1,556.7<br>(-9.0)               | 1,588.7<br>(2.1)                 | 1,506.1<br>(-5.2)                |
| 25 Tripura           | 97.6<br>(3.3)                   | 100.2<br>(2.6)                   | 121.4<br>(21.2)                  |
| 26 Uttarakhand       | 162.1<br>(156.8)                | 314.1<br>(93.7)                  | 444.2<br>(41.4)                  |
| 27 Uttar Pradesh     | 1,787.1<br>(-8.1)               | 1,725.2<br>(-3.5)                | 1,747.9<br>(1.3)                 |
| 28 West Bengal       | 775.9<br>(-36.1)                | 1,055.9<br>(36.1)                | 1,144.1<br>(8.4)                 |
| 29 NCT Delhi         | 876.1<br>(59.8)                 | 813.6<br>(-7.1)                  | 643.5<br>(-20.9)                 |
| <b>All States</b>    | <b>32,280.9</b><br><b>(2.6)</b> | <b>35,956.4</b><br><b>(11.4)</b> | <b>41,555.3</b><br><b>(15.6)</b> |

Notes : 1. Figures in brackets represent percentage variation over the the previous year.

2. Figures for the year 2003-04 (Budget Estimates) include estimated net yield of Rs. 170 crore from the Additional Resource Mobilisation through non-tax measures introduced by the State Governments.

3. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland and for the year 2001-02 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

## Statement 17 : States' Share in Central Taxes

(Rs. crore)

| States               | 2001-02<br>(Accounts)     | 2002-03<br>(Revised Estimates) | 2003-04<br>(Budget Estimates) |
|----------------------|---------------------------|--------------------------------|-------------------------------|
| 1                    | 2                         | 3                              | 4                             |
| 1 Andhra Pradesh     | 3,048.4<br>(-23.4)        | 3,523.0<br>(15.6)              | 3,945.7<br>(12.0)             |
| 2 Arunachal Pradesh  | 60.2<br>(-48.0)           | 150.0<br>(149.3)               | 187.4<br>(24.9)               |
| 3 Assam              | 1,696.9<br>(1.0)          | 1,830.7<br>(7.9)               | 1,971.4<br>(7.7)              |
| 4 Bihar              | 6,168.0<br>(-6.2)         | 6,723.6<br>(9.0)               | 7,392.5<br>(9.9)              |
| 5 Chhattisgarh       | 1,175.8<br>(130.6)        | 1,471.5<br>(25.1)              | 1,656.3<br>(12.6)             |
| 6 Goa                | 107.8<br>(2.4)            | 125.1<br>(16.0)                | 131.4<br>(5.0)                |
| 7 Gujarat            | 1,488.1<br>(-5.4)         | 1,672.3<br>(12.4)              | 1,740.5<br>(4.1)              |
| 8 Haryana            | 449.0<br>(30.2)           | 581.6<br>(29.5)                | 639.8<br>(10.0)               |
| 9 Himachal Pradesh   | 325.1<br>(-1.6)           | 382.0<br>(17.5)                | 437.0<br>(14.4)               |
| 10 Jammu and Kashmir | 728.7<br>(13.0)           | 708.6<br>(-2.8)                | 792.1<br>(11.8)               |
| 11 Jharkhand         | 2,192.7<br>—              | 2,306.3<br>(5.2)               | 2,147.6<br>(-6.9)             |
| 12 Karnataka         | 2,623.4<br>(1.9)          | 2,712.0<br>(3.4)               | 3,044.8<br>(12.3)             |
| 13 Kerala            | 1,614.3<br>(1.8)          | 1,721.4<br>(6.6)               | 1,950.0<br>(13.3)             |
| 14 Madhya Pradesh    | 3,405.9<br>(-28.8)        | 3,975.7<br>(16.7)              | 3,975.7<br>(0.0)              |
| 15 Maharashtra       | 2,468.8<br>(-11.3)        | 2,601.4<br>(5.4)               | 2,954.7<br>(13.6)             |
| 16 Manipur           | 141.2<br>(-13.7)          | 224.4<br>(59.0)                | 224.4<br>(0.0)                |
| 17 Meghalaya         | 164.8<br>(0.4)            | 194.0<br>(17.7)                | 213.0<br>(9.8)                |
| 18 Mizoram           | 43.7<br>(-50.0)           | 94.6<br>(116.3)                | 126.3<br>(33.5)               |
| 19 Nagaland          | 123.3<br>(48.9)           | 99.7<br>(-19.1)                | 140.4<br>(40.7)               |
| 20 Orissa            | 2,648.7<br>(1.7)          | 3,063.3<br>(15.7)              | 3,430.9<br>(12.0)             |
| 21 Punjab            | 610.5<br>(-15.1)          | 641.1<br>(5.0)                 | 728.0<br>(13.6)               |
| 22 Rajasthan         | 2,882.4<br>(1.6)          | 3,053.1<br>(5.9)               | 3,491.1<br>(14.3)             |
| 23 Sikkim            | 84.8<br>(18.2)            | 85.1<br>(0.3)                  | 85.1<br>(0.0)                 |
| 24 Tamil Nadu        | 2,870.1<br>(3.1)          | 3,047.9<br>(6.2)               | 3,435.0<br>(12.7)             |
| 25 Tripura           | 232.6<br>(-1.5)           | 249.7<br>(7.3)                 | 310.6<br>(24.4)               |
| 26 Uttaranchal       | 352.3<br>(196.1)          | 374.1<br>(6.2)                 | 450.0<br>(20.3)               |
| 27 Uttar Pradesh     | 10,189.1<br>(12.6)        | 10,748.9<br>(5.5)              | 12,207.2<br>(13.6)            |
| 28 West Bengal       | 4,318.7<br>(2.0)          | 5,000.5<br>(15.8)              | 5,177.1<br>(3.5)              |
| 29 NCT Delhi         | —                         | —                              | —                             |
| <b>All States</b>    | <b>52,215.3<br/>(2.9)</b> | <b>57,361.5<br/>(9.9)</b>      | <b>62,985.9<br/>(9.8)</b>     |

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

## Statement 18 : Grants from the Centre

(Rs. crore)

| States               | 2001-02<br>(Accounts)            | 2002-03<br>(Revised Estimates)   | 2003-04<br>(Budget Estimates)    |
|----------------------|----------------------------------|----------------------------------|----------------------------------|
| 1                    | 2                                | 3                                | 4                                |
| 1 Andhra Pradesh     | 3,315.3<br>(50.6)                | 3,354.1<br>(1.2)                 | 5,538.1<br>(65.1)                |
| 2 Arunachal Pradesh  | 892.6<br>(17.4)                  | 1,091.3<br>(22.3)                | 983.5<br>(-9.9)                  |
| 3 Assam              | 2,168.8<br>(7.5)                 | 3,457.8<br>(59.4)                | 4,476.9<br>(29.5)                |
| 4 Bihar              | 1,247.2<br>(16.5)                | 1,757.1<br>(40.9)                | 1,778.8<br>(1.2)                 |
| 5 Chhattisgarh       | 484.4<br>(44.6)                  | 1,167.4<br>(141.0)               | 1,904.0<br>(63.1)                |
| 6 Goa                | 59.3<br>(-11.5)                  | 73.9<br>(24.7)                   | 72.8<br>(-1.5)                   |
| 7 Gujarat            | 1,490.3<br>(-15.8)               | 2,319.8<br>(55.7)                | 2,390.3<br>(3.0)                 |
| 8 Haryana            | 513.0<br>(7.3)                   | 717.2<br>(39.8)                  | 810.8<br>(13.1)                  |
| 9 Himachal Pradesh   | 2,276.8<br>(25.8)                | 2,317.8<br>(1.8)                 | 2,336.5<br>(0.8)                 |
| 10 Jammu and Kashmir | 4,970.8<br>(31.0)                | 5,046.0<br>(1.5)                 | 5,362.1<br>(6.3)                 |
| 11 Jharkhand         | 871.5<br>-                       | 1,862.4<br>(113.7)               | 1,864.8<br>(0.1)                 |
| 12 Karnataka         | 1,751.2<br>(13.3)                | 2,112.4<br>(20.6)                | 2,498.7<br>(18.3)                |
| 13 Kerala            | 975.3<br>(58.4)                  | 1,589.4<br>(63.0)                | 1,297.8<br>(-18.3)               |
| 14 Madhya Pradesh    | 1,491.1<br>(-1.9)                | 2,774.2<br>(86.0)                | 3,261.8<br>(17.6)                |
| 15 Maharashtra       | 1,681.5<br>(15.0)                | 3,004.5<br>(78.7)                | 2,981.1<br>(-0.8)                |
| 16 Manipur           | 954.9<br>(20.8)                  | 1,197.0<br>(25.4)                | 1,111.6<br>(-7.1)                |
| 17 Meghalaya         | 728.5<br>(-4.5)                  | 938.0<br>(28.8)                  | 1,166.3<br>(24.3)                |
| 18 Mizoram           | 760.1<br>(10.8)                  | 963.1<br>(26.7)                  | 758.7<br>(-21.2)                 |
| 19 Nagaland          | 1,271.6<br>(2.8)                 | 1,420.3<br>(11.7)                | 1,586.1<br>(11.7)                |
| 20 Orissa            | 1,240.6<br>(-13.2)               | 2,518.8<br>(103.0)               | 2,538.9<br>(0.8)                 |
| 21 Punjab            | 537.5<br>(-35.0)                 | 1,622.1<br>(201.8)               | 1,622.9<br>(0.0)                 |
| 22 Rajasthan         | 2,091.3<br>(-18.9)               | 2,323.6<br>(11.1)                | 2,878.0<br>(23.9)                |
| 23 Sikkim            | 513.8<br>(17.8)                  | 679.8<br>(32.3)                  | 602.6<br>(-11.4)                 |
| 24 Tamil Nadu        | 1,381.5<br>(-10.3)               | 1,566.8<br>(13.4)                | 1,891.8<br>(20.7)                |
| 25 Tripura           | 1,378.6<br>(16.7)                | 1,423.0<br>(3.2)                 | 1,659.9<br>(16.6)                |
| 26 Uttaranchal       | 1,323.9<br>(196.3)               | 1,218.0<br>(-8.0)                | 2,501.1<br>(105.3)               |
| 27 Uttar Pradesh     | 3,291.5<br>(18.7)                | 3,984.2<br>(21.0)                | 4,878.9<br>(22.5)                |
| 28 West Bengal       | 2,938.7<br>(-6.8)                | 2,498.1<br>(-15.0)               | 2,152.0<br>(-13.9)               |
| 29 NCT Delhi         | 480.9<br>(-2.9)                  | 551.9<br>(14.8)                  | 514.9<br>(-6.7)                  |
| <b>All States</b>    | <b>43,082.3</b><br><b>(14.0)</b> | <b>55,549.7</b><br><b>(28.9)</b> | <b>63,421.6</b><br><b>(14.2)</b> |

**Notes :** 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for 2001-02 (Accounts) relate to Revised Estimates.

**Source:** Budget Documents of State Governments.

## Statement 19 : Gross and Net Loans from the Centre

(Rs. crore)

| States               | 2001-02 (Accounts)               |                                  | 2002-03 (Revised Estimates)      |                                  | 2003-04 (Budget Estimates)       |                                 |
|----------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|
|                      | Gross                            | Net                              | Gross                            | Net                              | Gross                            | Net                             |
| 1                    | 2                                | 3                                | 4                                | 5                                | 6                                | 7                               |
| 1 Andhra Pradesh     | 3,717.4<br>(96.7)                | 2,523.2<br>(130.6)               | 2,943.5<br>(-20.8)               | 1,047.6<br>(-58.5)               | 4,184.1<br>(42.1)                | 2,220.3<br>(111.9)              |
| 2 Arunachal Pradesh  | 19.3<br>(6.1)                    | -1.7<br>—                        | 54.8<br>(184.0)                  | 32.5<br>(—)                      | 58.0<br>(5.9)                    | 32.5<br>(0.1)                   |
| 3 Assam              | 870.2<br>(120.7)                 | -188.1<br>—                      | 759.8<br>(-12.7)                 | -86.7<br>(-53.9)                 | 437.2<br>(-42.5)                 | -115.4<br>(33.1)                |
| 4 Bihar              | 1,239.5<br>(-27.5)               | 750.1<br>(-35.3)                 | 1,547.8<br>(24.9)                | 457.9<br>(-39.0)                 | 1,683.9<br>(8.8)                 | 582.7<br>(27.3)                 |
| 5 Chhattisgarh       | 340.9<br>—                       | 202.0<br>—                       | 458.1<br>(34.4)                  | 302.1<br>(49.6)                  | 548.4<br>(19.7)                  | 366.1<br>(21.2)                 |
| 6 Goa                | 109.9<br>(-0.7)                  | 66.2<br>(-1.4)                   | 81.1<br>(-26.2)                  | 30.9<br>(-53.4)                  | 87.8<br>(8.3)                    | 33.6<br>(8.7)                   |
| 7 Gujarat            | 2,231.4<br>(10.3)                | 1,489.1<br>(59.0)                | 2,889.8<br>(29.5)                | 2,125.1<br>(42.7)                | 3,030.6<br>(4.9)                 | 2,172.7<br>(2.2)                |
| 8 Haryana            | 338.6<br>(6.3)                   | 115.1<br>(-8.7)                  | 387.4<br>(14.4)                  | -155.0<br>(-234.7)               | 355.3<br>(-8.3)                  | -343.1<br>(121.3)               |
| 9 Himachal Pradesh   | 302.2<br>(37.4)                  | -22.8<br>(-82.5)                 | 139.8<br>(-53.7)                 | -13.7<br>(-39.8)                 | 145.3<br>(3.9)                   | -0.5<br>(-96.1)                 |
| 10 Jammu and Kashmir | 273.7<br>(-37.1)                 | -127.4<br>(-155.5)               | 240.9<br>(-12.0)                 | -126.7<br>(-0.5)                 | 343.3<br>(42.5)                  | 81.8<br>(-164.6)                |
| 11 Jharkhand         | 345.0<br>—                       | 187.1<br>—                       | 436.4<br>(26.5)                  | 271.0<br>(44.9)                  | 432.4<br>(-0.9)                  | -83.0<br>(-130.6)               |
| 12 Karnataka         | 2,176.9<br>(102.4)               | 1,696.3<br>(158.5)               | 1,570.2<br>(-27.9)               | 611.1<br>(-64.0)                 | 2,931.5<br>(86.7)                | 2,292.2<br>(275.1)              |
| 13 Kerala            | 780.7<br>(61.6)                  | 244.6<br>(22.8)                  | 1,378.8<br>(76.6)                | 596.8<br>(144.0)                 | 1,369.8<br>(-0.7)                | 555.0<br>(-7.0)                 |
| 14 Madhya Pradesh    | 1,450.7<br>(46.0)                | 1,078.4<br>(81.9)                | 1,889.3<br>(30.2)                | 978.1<br>(-9.3)                  | 1,837.9<br>(-2.7)                | 918.5<br>(-6.1)                 |
| 15 Maharashtra       | 865.0<br>(16.6)                  | -95.9<br>(-19.2)                 | 1,605.1<br>(85.6)                | 495.6<br>(-616.5)                | 1,687.1<br>(5.1)                 | 374.9<br>(-24.3)                |
| 16 Manipur           | 504.2<br>(112.8)                 | -88.3<br>(-158.9)                | 857.7<br>(70.1)                  | 432.3<br>(-589.6)                | 481.8<br>(-43.8)                 | 55.2<br>(-87.2)                 |
| 17 Meghalaya         | 45.9<br>(3.5)                    | 25.7<br>(-1.4)                   | 152.7<br>(232.6)                 | 65.2<br>(154.2)                  | 60.1<br>(-60.6)                  | 34.0<br>(-47.9)                 |
| 18 Mizoram           | 84.7<br>(115.0)                  | 70.7<br>(-372.4)                 | 62.6<br>(-26.1)                  | 46.0<br>(-35.0)                  | 42.3<br>(-32.3)                  | 23.4<br>(-49.1)                 |
| 19 Nagaland          | 175.1<br>(135.7)                 | 64.9<br>(19.3)                   | 150.5<br>(-14.0)                 | 60.5<br>(-6.7)                   | 92.0<br>(-38.9)                  | 66.1<br>(9.2)                   |
| 20 Orissa            | 1,355.2<br>(19.3)                | 518.1<br>(2.5)                   | 2,155.0<br>(59.0)                | 1,105.4<br>(113.3)               | 2,840.8<br>(31.8)                | 2,312.2<br>(109.2)              |
| 21 Punjab            | 835.8<br>(33.9)                  | 45.9<br>(-713.2)                 | 798.9<br>(-4.4)                  | -755.7<br>(—)                    | 981.5<br>(22.9)                  | -1,016.5<br>(34.5)              |
| 22 Rajasthan         | 736.0<br>(-6.4)                  | 8.9<br>(-97.2)                   | 1,770.6<br>(140.6)               | -215.2<br>(—)                    | 1,442.9<br>(-18.5)               | 313.6<br>(-245.7)               |
| 23 Sikkim            | 37.1<br>(2.4)                    | 5.9<br>(-35.2)                   | 44.2<br>(19.2)                   | 13.0<br>(121.4)                  | 39.9<br>(-9.7)                   | 24.5<br>(89.3)                  |
| 24 Tamil Nadu        | 912.3<br>(-15.5)                 | 322.6<br>(-42.2)                 | 965.3<br>(5.8)                   | 50.0<br>(-84.5)                  | 1,670.6<br>(73.1)                | 452.3<br>(804.1)                |
| 25 Tripura           | 96.3<br>(17.9)                   | 63.5<br>(20.1)                   | 114.4<br>(18.9)                  | 78.4<br>(23.5)                   | 117.2<br>(2.4)                   | 77.4<br>(-1.3)                  |
| 26 Uttaranchal       | 123.1<br>(25.1)                  | 5.9<br>(-91.6)                   | 103.8<br>(-15.6)                 | -660.5<br>(—)                    | 322.5<br>(210.7)                 | -622.5<br>(-5.8)                |
| 27 Uttar Pradesh     | 2,757.2<br>(9.5)                 | 1,324.3<br>(7.0)                 | 3,578.3<br>(29.8)                | 825.9<br>(-37.6)                 | 4,186.4<br>(17.0)                | -1,307.3<br>(-258.3)            |
| 28 West Bengal       | 1,671.9<br>(8.7)                 | 611.3<br>(-3.1)                  | 2,713.9<br>(62.3)                | 1,081.8<br>(77.0)                | 1,993.3<br>(-26.6)               | -1,828.7<br>(-269.0)            |
| 29 NCT Delhi         | 264.6<br>(2.2)                   | 78.5<br>(9.8)                    | 384.9<br>(45.5)                  | -559.6<br>(-813.1)               | 299.6<br>(-22.2)                 | 122.6<br>(-121.9)               |
| <b>All States</b>    | <b>24,660.4</b><br><b>(13.0)</b> | <b>10,974.1</b><br><b>(30.7)</b> | <b>30,235.5</b><br><b>(22.6)</b> | <b>8,133.7</b><br><b>(-25.9)</b> | <b>33,703.5</b><br><b>(11.5)</b> | <b>7,794.7</b><br><b>(-4.2)</b> |

**Notes:** 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

**Source :** Budget Documents of State Governments.

# State Finances : A Study of Budgets of 2003-04

## Statement 20 : Gross and Net Devolutions and Transfer of Resources from the Centre

(Rs. crore)

| States               | 2001-02 (Accounts)                |                                  | 2002-03 (Revised Estimates)       |                                  | 2003-04 (Budget Estimates)        |                                   |
|----------------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
|                      | Gross                             | Net                              | Gross                             | Net                              | Gross                             | Net                               |
| 1                    | 2                                 | 3                                | 4                                 | 5                                | 6                                 | 7                                 |
| 1 Andhra Pradesh     | 10,081.1<br>(24.9)                | 6,837.7<br>(27.4)                | 9,820.6<br>(-2.6)                 | 5,562.9<br>(-18.6)               | 13,667.9<br>(39.2)                | 9,269.1<br>(66.6)                 |
| 2 Arunachal Pradesh  | 972.0<br>(8.7)                    | 951.1<br>(14.5)                  | 1,296.1<br>(33.3)                 | 1,273.8<br>(33.9)                | 1,228.9<br>(-5.2)                 | 1,203.4<br>(-5.5)                 |
| 3 Assam              | 4,735.9<br>(15.7)                 | 3,198.2<br>(-1.7)                | 6,048.3<br>(27.7)                 | 4,494.4<br>(40.5)                | 6,885.5<br>(13.8)                 | 5,523.3<br>(22.9)                 |
| 4 Bihar              | 8,654.7<br>(-7.5)                 | 6,391.1<br>(-10.0)               | 10,028.5<br>(15.9)                | 7,355.2<br>(15.1)                | 10,855.2<br>(8.2)                 | 8,175.9<br>(11.2)                 |
| 5 Chhattisgarh       | 2,001.1<br>(136.8)                | 1,499.9<br>(146.1)               | 3,097.0<br>(54.8)                 | 2,553.0<br>(70.2)                | 4,108.7<br>(32.7)                 | 3,504.6<br>(37.3)                 |
| 6 Goa                | 277.1<br>(-2.1)                   | 132.2<br>(-10.2)                 | 280.1<br>(1.1)                    | 120.6<br>(-8.7)                  | 292.0<br>(4.2)                    | 126.8<br>(5.1)                    |
| 7 Gujarat            | 5,209.7<br>(-2.9)                 | 2,375.5<br>(3.0)                 | 6,881.9<br>(32.1)                 | 3,847.5<br>(62.0)                | 7,161.4<br>(4.1)                  | 4,127.5<br>(7.3)                  |
| 8 Haryana            | 1,300.6<br>(13.9)                 | 387.4<br>(35.7)                  | 1,686.2<br>(29.6)                 | 446.8<br>(15.3)                  | 1,805.8<br>(7.1)                  | 403.3<br>(-9.7)                   |
| 9 Himachal Pradesh   | 2,904.1<br>(23.0)                 | 2,147.5<br>(33.3)                | 2,839.6<br>(-2.2)                 | 2,249.3<br>(4.7)                 | 2,918.9<br>(2.8)                  | 2,304.0<br>(2.4)                  |
| 10 Jammu and Kashmir | 5,973.2<br>(22.5)                 | 5,114.9<br>(19.5)                | 5,995.5<br>(0.4)                  | 5,200.5<br>(1.7)                 | 6,497.5<br>(8.4)                  | 5,790.8<br>(11.4)                 |
| 11 Jharkhand         | 3,409.2<br>—                      | 2,660.6<br>—                     | 4,605.1<br>(35.1)                 | 3,942.4<br>(48.2)                | 4,444.9<br>(-3.5)                 | 3,432.1<br>(-12.9)                |
| 12 Karnataka         | 6,551.4<br>(26.1)                 | 4,752.0<br>(34.1)                | 6,394.6<br>(-2.4)                 | 3,911.8<br>(-17.7)               | 8,475.0<br>(32.5)                 | 6,255.9<br>(59.9)                 |
| 13 Kerala            | 3,370.3<br>(25.5)                 | 2,055.6<br>(23.2)                | 4,689.5<br>(39.1)                 | 3,103.0<br>(51.0)                | 4,617.6<br>(-1.5)                 | 2,906.0<br>(-6.3)                 |
| 14 Madhya Pradesh    | 6,347.7<br>(-13.0)                | 4,980.0<br>(-14.2)               | 8,639.2<br>(36.1)                 | 6,594.8<br>(32.4)                | 9,075.4<br>(5.0)                  | 6,896.5<br>(4.6)                  |
| 15 Maharashtra       | 5,015.2<br>(0.5)                  | 998.4<br>(92.6)                  | 7,211.0<br>(43.8)                 | 3,044.5<br>(204.9)               | 7,623.0<br>(5.7)                  | 3,214.7<br>(5.6)                  |
| 16 Manipur           | 1,600.3<br>(34.4)                 | 961.5<br>(-8.9)                  | 2,279.2<br>(42.4)                 | 1,796.8<br>(86.9)                | 1,817.7<br>(-20.2)                | 1,333.4<br>(-20.0)                |
| 17 Meghalaya         | 939.2<br>(-3.3)                   | 873.8<br>(-4.1)                  | 1,284.7<br>(36.8)                 | 1,147.3<br>(31.3)                | 1,439.4<br>(12.0)                 | 1,356.6<br>(18.2)                 |
| 18 Mizoram           | 888.5<br>(9.3)                    | 844.2<br>(17.0)                  | 1,120.3<br>(26.1)                 | 1,068.4<br>(26.6)                | 927.4<br>(-17.2)                  | 868.7<br>(-18.7)                  |
| 19 Nagaland          | 1,569.9<br>(12.6)                 | 1,402.9<br>(5.4)                 | 1,670.5<br>(6.4)                  | 1,528.9<br>(9.0)                 | 1,818.4<br>(8.9)                  | 1,740.2<br>(13.8)                 |
| 20 Orissa            | 5,244.6<br>(1.5)                  | 3,230.7<br>(-8.0)                | 7,737.0<br>(47.5)                 | 5,569.1<br>(72.4)                | 8,810.6<br>(13.9)                 | 7,044.7<br>(26.5)                 |
| 21 Punjab            | 1,983.7<br>(-8.6)                 | -15.0<br>(-104.3)                | 3,062.1<br>(54.4)                 | 318.2<br>(—)                     | 3,332.4<br>(8.8)                  | 385.5<br>(21.1)                   |
| 22 Rajasthan         | 5,709.7<br>(-7.9)                 | 3,055.7<br>(-27.1)               | 7,147.4<br>(25.2)                 | 2,956.6<br>(-3.2)                | 7,812.1<br>(9.3)                  | 4,202.3<br>(42.1)                 |
| 23 Sikkim            | 635.6<br>(16.9)                   | 575.1<br>(17.9)                  | 809.0<br>(27.3)                   | 745.8<br>(29.7)                  | 727.5<br>(-10.1)                  | 675.9<br>(-9.4)                   |
| 24 Tamil Nadu        | 5,163.9<br>(-4.4)                 | 3,056.6<br>(-11.4)               | 5,580.0<br>(8.1)                  | 3,107.5<br>(1.7)                 | 6,997.4<br>(25.4)                 | 4,243.6<br>(36.6)                 |
| 25 Tripura           | 1,707.5<br>(13.9)                 | 1,589.4<br>(14.2)                | 1,787.1<br>(4.7)                  | 1,657.4<br>(4.3)                 | 2,087.7<br>(16.8)                 | 1,953.3<br>(17.8)                 |
| 26 Uttaranchal       | 1,799.2<br>(170.9)                | 1,468.0<br>(130.9)               | 1,695.9<br>(-5.7)                 | 731.6<br>(-50.2)                 | 3,273.6<br>(93.0)                 | 2,148.6<br>(193.7)                |
| 27 Uttar Pradesh     | 16,237.9<br>(13.3)                | 10,859.5<br>(17.3)               | 18,311.4<br>(12.8)                | 11,460.2<br>(5.5)                | 21,272.5<br>(16.2)                | 11,786.8<br>(2.9)                 |
| 28 West Bengal       | 8,929.3<br>(0.0)                  | 4,796.5<br>(-4.8)                | 10,212.4<br>(14.4)                | 5,400.7<br>(12.6)                | 9,322.4<br>(-8.7)                 | 2,491.2<br>(-53.9)                |
| 29 NCT Delhi         | 745.5<br>(-1.1)                   | -351.2<br>(133.8)                | 936.8<br>(25.7)                   | -1,122.5<br>(219.6)              | 814.5<br>(-13.1)                  | -755.5<br>(-32.7)                 |
| <b>All States</b>    | <b>119,958.0</b><br><b>(11.6)</b> | <b>76,829.7</b><br><b>(10.5)</b> | <b>143,146.7</b><br><b>(19.3)</b> | <b>90,066.4</b><br><b>(17.2)</b> | <b>160,111.0</b><br><b>(11.9)</b> | <b>102,608.9</b><br><b>(13.9)</b> |

Notes : 1. Figures in brackets represent percentage variation over the previous year.

2. Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source : Budget Documents of State Governments.

**Statement 21 : Statewise Composition of Outstanding Liabilities**  
(As at end-March)

(Rs. crore)

| State                | 2002           |  |  | 2003 RE              |                |                | 2004 BE                                    |  |                      | 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. |                |                |                |                |                |                |
| 1                    | 2              | 3  | 4  | 5                    | 6              | 7              | 8  | 9  | 10                   | 11             | 12             | 13             | 14             | 15             | 16             |
| 1 Andhra Pradesh     | 19,703         | 4,073                                      | 19,033                                     | 3,756                | 42,492         | 26,148         | 6,373                                      | 20,081                                     | 4,149                | 50,377         | 30,696         | 8,773          | 22,301         | 4,577          | 57,574         |
| 2 Arunachal Pradesh  | 123            | 3  | 566  | 300                  | 989            | 166            | 7  | 599  | 300                  | 1,064          | 183            | 12             | 631            | 304            | 1,118          |
| 3 Assam              | 5,780          | 1,217                                      | 4,313                                      | 1,739                | 11,832         | 7,329          | 2,017                                      | 4,226                                      | 2,043                | 13,599         | 8,619          | 2,667          | 4,111          | 2,313          | 15,043         |
| 4 Bihar*             | 14,667         | 5,765                                      | 17,066                                     | 7,591                | 39,324         | 19,211         | 8,615                                      | 17,795                                     | 7,869                | 44,875         | 23,858         | 11,967         | 18,295         | 7,729          | 49,882         |
| 6 Goa                | 961            | 313  | 1,274                                      | 388                  | 2,623          | 1,232          | 463  | 1,305                                      | 465                  | 3,003          | 1,566          | 663            | 1,339          | 545            | 3,449          |
| 7 Gujarat            | 17,152         | 9,999                                      | 16,692                                     | 3,094                | 36,938         | 24,632         | 14,299                                     | 18,817                                     | 3,322                | 46,771         | 30,689         | 18,949         | 20,990         | 3,639          | 55,318         |
| 8 Haryana            | 6,341          | 2,154                                      | 5,335                                      | 4,307                | 15,983         | 7,487          | 3,304                                      | 5,180                                      | 4,819                | 17,486         | 9,499          | 4,569          | 4,837          | 5,376          | 19,712         |
| 9 Himachal Pradesh   | 4,203          | 474  | 2,843                                      | 2,208                | 9,254          | 5,952          | 824  | 2,829                                      | 2,467                | 11,249         | 7,439          | 1,148          | 2,829          | 2,767          | 13,035         |
| 10 Jammu and Kashmir | 2,303          | 207  | 4,660                                      | 2,745                | 9,708          | 3,415          | 492  | 4,533                                      | 3,053                | 11,002         | 3,925          | 742            | 4,615          | 3,377          | 11,916         |
| 12 Karnataka         | 10,515         | 3,458                                      | 11,952                                     | 4,699                | 27,166         | 13,979         | 5,348                                      | 12,563                                     | 5,479                | 32,021         | 17,067         | 7,163          | 14,856         | 6,169          | 38,091         |
| 13 Kerala            | 9,342          | 1,475                                      | 6,347                                      | 11,262               | 26,951         | 11,746         | 2,675                                      | 6,943                                      | 11,298               | 29,987         | 14,101         | 4,175          | 7,498          | 12,109         | 33,708         |
| 14 Madhya Pradesh*   | 10,334         | 3,268                                      | 12,006                                     | 7,973                | 30,313         | 13,826         | 5,353                                      | 13,287                                     | 8,138                | 35,251         | 17,940         | 7,453          | 14,571         | 8,377          | 40,888         |
| 15 Maharashtra       | 22,837         | 14,251                                     | 22,814                                     | 7,144                | 52,795         | 32,396         | 21,330                                     | 23,310                                     | 7,837                | 63,543         | 39,505         | 26,530         | 23,685         | 8,569          | 71,759         |
| 16 Manipur           | 722            | 18   | 421  | 548                  | 1,691          | 829            | 18   | 853  | 590                  | 2,272          | 921            | 18             | 908            | 634            | 2,463          |
| 17 Meghalaya         | 573            | —  | 389  | 263                  | 1,225          | 688            | —  | 454  | 327                  | 1,469          | 858            | —              | 488            | 392            | 1,737          |
| 18 Mizoram           | 616            | 10   | 345  | 384                  | 1,345          | 775            | 10   | 391  | 443                  | 1,609          | 858            | 10             | 414            | 521            | 1,793          |
| 19 Nagaland          | 1,082          | 27   | 585  | 568                  | 2,235          | 1,331          | 39   | 645  | 603                  | 2,580          | 1,555          | 51             | 712            | 638            | 2,904          |
| 20 Orissa            | 9,816          | 1,483                                      | 8,715                                      | 6,747                | 25,278         | 11,746         | 2,096                                      | 9,821                                      | 7,679                | 29,246         | 13,145         | 2,463          | 12,133         | 8,479          | 33,756         |
| 21 Punjab            | 13,692         | 5,437                                      | 13,054                                     | 5,750                | 32,496         | 18,147         | 7,915                                      | 12,298                                     | 6,614                | 37,060         | 23,151         | 10,865         | 11,282         | 7,624          | 42,057         |
| 22 Rajasthan         | 16,842         | 6,550                                      | 11,101                                     | 8,630                | 36,573         | 21,745         | 10,075                                     | 10,886                                     | 9,592                | 42,223         | 26,842         | 14,175         | 11,199         | 10,674         | 48,714         |
| 23 Sikkim            | 329            | 15   | 256  | 223                  | 808            | 365            | 25   | 269  | 228                  | 862            | 383            | 35             | 293            | 231            | 908            |
| 24 Tamil Nadu        | 14,059         | 3,789                                      | 12,252                                     | 6,381                | 32,691         | 20,522         | 6,009                                      | 12,302                                     | 6,929                | 39,753         | 24,622         | 8,493          | 12,754         | 7,459          | 44,834         |
| 25 Tripura           | 835            | —  | 734  | 1,064                | 2,632          | 976            | —  | 812  | 1,484                | 3,272          | 1,101          | —              | 889            | 1,841          | 3,831          |
| 27 Uttar Pradesh*    | 31,131         | 11,396                                     | 34,639                                     | 10,401               | 76,171         | 39,970         | 16,505                                     | 34,805                                     | 12,715               | 87,490         | 56,755         | 21,599         | 32,875         | 14,449         | 104,079        |
| 28 West Bengal       | 30,479         | 14,845                                     | 23,717                                     | 4,079                | 58,275         | 39,949         | 22,725                                     | 24,799                                     | 4,494                | 69,241         | 51,676         | 32,181         | 22,970         | 4,929          | 79,575         |
| 29 NCT Delhi         | 4,444          | 4,444                                      | 4,456                                      | —                    | 8,900          | 7,223          | 7,223                                      | 3,897                                      | —                    | 11,120         | 9,235          | 9,235          | 4,019          | —              | 13,254         |
| <b>Total</b>         | <b>248,880</b> | <b>94,670</b>                              | <b>235,564</b>                             | <b>102,242</b>       | <b>586,687</b> | <b>331,786</b> | <b>143,739</b>                             | <b>243,698</b>                             | <b>112,938</b>       | <b>688,421</b> | <b>416,188</b> | <b>193,935</b> | <b>251,492</b> | <b>123,720</b> | <b>791,400</b> |

\* : The States of Bihar, Madhya Pradesh and Uttar Pradesh include the liabilities of the newly formed States of Jharkhand, Chhattisgarh and Uttaranchal, respectively.

Note : Figures for Bihar, Jammu and Kashmir, Jharkhand and Nagaland for the year 2001-02 (Accounts) relate to Revised Estimates.

Source : Derived from Combined Finance and Revenue Accounts of Union and State Governments 1986-87 and budget documents of the respective State Governments.

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### Statement 22 : Market Borrowings of State Governments\*

(Rs. crore)

| States               | 2001-02       |               | 2002-03       |               | 2003-04<br>(Borrowing Allocation) |               |
|----------------------|---------------|---------------|---------------|---------------|-----------------------------------|---------------|
|                      | Gross         | Net           | Gross         | Net           | Gross                             | Net           |
| 1                    | 2             | 3             | 4             | 5             | 6                                 | 7             |
| 1 Andhra Pradesh     | 2,055         | 1,896         | 3,401         | 3,226         | 3,226                             | 2,833         |
| 2 Arunachal Pradesh  | 27            | 27            | 34            | 34            | 131                               | 126           |
| 3 Assam              | 531           | 510           | 911           | 888           | 943                               | 819           |
| 4 Bihar              | 1,116         | 1,025         | 1,335         | 1,200         | 2,131                             | 1,822         |
| 5 Chhattisgarh       | 269           | 256           | 464           | 449           | 742                               | 693           |
| 6 Goa                | 89            | 89            | 155           | 155           | 240                               | 230           |
| 7 Gujarat            | 1,406         | 1,349         | 2,537         | 2,469         | 3,333                             | 3,195         |
| 8 Haryana            | 295           | 261           | 756           | 714           | 1,165                             | 1,086         |
| 9 Himachal Pradesh   | 376           | 364           | 698           | 684           | 882                               | 856           |
| 10 Jammu and Kashmir | 280           | 263           | 596           | 576           | 522                               | 478           |
| 11 Jharkhand         | 370           | 340           | 455           | 409           | 575                               | 470           |
| 12 Karnataka         | 1,135         | 1,047         | 1,611         | 1,510         | 2,779                             | 2,598         |
| 13 Kerala            | 966           | 878           | 1,237         | 1,134         | 1,931                             | 1,711         |
| 14 Madhya Pradesh    | 713           | 676           | 1,137         | 1,097         | 2,405                             | 2,272         |
| 15 Maharashtra       | 1,290         | 1,229         | 1,074         | 1,000         | 6,449                             | 6,223         |
| 16 Manipur           | 45            | 38            | 77            | 69            | 192                               | 177           |
| 17 Meghalaya         | 88            | 85            | 87            | 87            | 166                               | 149           |
| 18 Mizoram           | 44            | 44            | 118           | 118           | 101                               | 96            |
| 19 Nagaland          | 156           | 146           | 178           | 167           | 227                               | 207           |
| 20 Orissa            | 838           | 742           | 1,308         | 1,202         | 2,119                             | 1,819         |
| 21 Punjab            | 419           | 397           | 1,141         | 1,062         | 2,056                             | 2,006         |
| 22 Rajasthan         | 1,192         | 1,086         | 2,383         | 2,264         | 2,714                             | 2,465         |
| 23 Sikkim            | 10            | 10            | 20            | 20            | 62                                | 55            |
| 24 Tamil Nadu        | 1,160         | 1,042         | 2,325         | 2,139         | 2,851                             | 2,538         |
| 25 Tripura           | 57            | 49            | 121           | 113           | 229                               | 209           |
| 26 Uttaranchal       | 212           | 198           | 950           | 934           | 1,366                             | 1,325         |
| 27 Uttar Pradesh     | 2,449         | 2,185         | 3,237         | 2,938         | 5,540                             | 4,774         |
| 28 West Bengal       | 1,119         | 1,030         | 2,506         | 2,405         | 5,729                             | 5,429         |
| <b>All States</b>    | <b>18,707</b> | <b>17,261</b> | <b>30,853</b> | <b>29,064</b> | <b>50,805</b>                     | <b>46,659</b> |

\* As per Reserve Bank records.



## Statement 23 : Plan Outlay of State Governments

(Rs. Crore)

| States               | 1998-99<br>(Actual<br>Expenditure) | 1999-2000<br>(Actual<br>Expenditure) | 2000-01<br>(Actual<br>Expenditure) | 2001-02<br>(Actual<br>Expenditure) | 2002-03<br>(Revised<br>Outlay) | 2003-04<br>(Approved<br>Outlay) | Percentage<br>variation<br>(Annual)<br>(Col. 7 over<br>Col. 6) |
|----------------------|------------------------------------|--------------------------------------|------------------------------------|------------------------------------|--------------------------------|---------------------------------|--|
| 1                    | 2                                  | 3                                    | 4                                  | 5                                  | 6                              | 7                               | 8  |
| 1 Andhra Pradesh     | 4,972                              | 4,748                                | 7,035                              | 7,969                              | 8,553                          | 10,970                          | 28.3   |
| 2 Arunachal Pradesh  | 463                                | 468                                  | 511                                | 555                                | 676                            | 708                             | 4.7  |
| 3 Assam              | 1,294                              | 1,405                                | 1,481                              | 1,628                              | 1,750                          | 1,780                           | 1.7  |
| 4 Bihar              | 2,425                              | 2,676                                | 1,638                              | 1,471                              | 2,314                          | 3,320                           | 43.5   |
| 5 Chattisgarh        | NA                                 | NA                                   | 470                                | 1,361                              | 1,774                          | 2,335                           | 31.6   |
| 6 Goa                | 221                                | 237                                  | 361                                | 373                                | 586                            | 650                             | 10.9   |
| 7 Gujarat            | 3,939                              | 6,492                                | 4,965                              | 5,357                              | 7,600                          | 7,860                           | 3.4  |
| 8 Haryana            | 1,523                              | 1,676                                | 1,718                              | 1,766                              | 1,819                          | 2,068                           | 13.7   |
| 9 Himachal Pradesh   | 1,540                              | 1,624                                | 1,723                              | 1,720                              | 2,042                          | 1,335                           | -34.6  |
| 10 Jammu and Kashmir | 1,260                              | 1,506                                | 1,538                              | 1,743                              | 2,200                          | 2,500                           | 13.6   |
| 11 Jharkhand         | NA                                 | NA                                   | NA                                 | 2,024                              | 2,652                          | 2,936                           | 10.7   |
| 12 Karnataka         | 5,649                              | 6,363                                | 6,785                              | 7,904                              | 8,421                          | 9,620                           | 14.2   |
| 13 Kerala            | 3,355                              | 2,946                                | 2,954                              | 2,398                              | 3,425                          | 4,430                           | 29.3   |
| 14 Madhya Pradesh    | 3,377                              | 3,589                                | 3,177                              | 4,532                              | 5,598                          | 5,703                           | 1.9  |
| 15 Maharashtra       | 8,187                              | 10,419                               | 9,586                              | 8,526                              | 11,562                         | 12,050                          | 4.2  |
| 16 Manipur           | 389                                | 453                                  | 248                                | 229                                | 550                            | 590                             | 7.3  |
| 17 Meghalaya         | 299                                | 343                                  | 463                                | 470                                | 480                            | 555                             | 15.5   |
| 18 Mizoram           | 272                                | 378                                  | 372                                | 402                                | 489                            | 480                             | -1.9   |
| 19 Nagaland          | 246                                | 306                                  | 318                                | 400                                | 427                            | 500                             | 17.0   |
| 20 Orissa            | 2,582                              | 2,484                                | 2,562                              | 2,450                              | 2,550                          | 3,200                           | 25.5   |
| 21 Punjab            | 2,006                              | 1,753                                | 1,877                              | 2,171                              | 2,793                          | 2,822                           | 1.0  |
| 22 Rajasthan         | 3,833                              | 3,601                                | 3,773                              | 4,338                              | 4,371                          | 4,258                           | -2.6   |
| 23 Sikkim            | 224                                | 193                                  | 218                                | 282                                | 370                            | 405                             | 9.4  |
| 24 Tamil Nadu        | 4,516                              | 5,414                                | 5,777                              | 5,319                              | 5,754                          | 7,000                           | 21.6   |
| 25 Tripura           | 392                                | 453                                  | 474                                | 523                                | 625                            | 650                             | 4.0  |
| 27 Uttaranchal       | NA                                 | NA                                   | 821                                | 1,729                              | 1,534                          | 1,575                           | 2.7  |
| 26 Uttar Pradesh     | 6,364                              | 6,572                                | 5,956                              | 7,695                              | 6,393                          | 7,728                           | 20.9   |
| 28 West Bengal       | 3,460                              | 3,928                                | 5,631                              | 4,595                              | 3,683                          | 3,894                           | 5.7  |
| 29 NCT Delhi         | 2,055                              | 2,298                                | 3,129                              | 4,005                              | 4,700                          | 5,025                           | 6.9  |
| <b>All States</b>    | <b>64,843</b>                      | <b>72,325</b>                        | <b>75,560</b>                      | <b>83,934</b>                      | <b>95,692</b>                  | <b>106,947</b>                  | <b>11.8</b>  |

Source: Planning Commission, Government of India.

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Statement 24 : State-Wise Yield from Additional Resource Mobilisation (ARM) during 2003-04

(Rs. crore)

| States            | Agricultural Income Tax | Land Revenue | Stamp & Registration fees | Sales Tax  | State Excise Duties | Taxes on Goods & Passengers | Taxes on Vehicles | Electricity duties | Entertainment tax | Professional Tax | Other Taxes@ | Total Tax Revenue | Non-Tax Revenue | Concessions if any | Grand Total (13+14-15) |
|-------------------|-------------------------|--------------|---------------------------|------------|---------------------|-----------------------------|-------------------|--------------------|-------------------|------------------|--------------|-------------------|-----------------|--------------------|------------------------|
| 1                 | 2                       | 3            | 4                         | 5          | 6                   | 7                           | 8                 | 9                  | 10                | 11               | 12           | 13                | 14              | 15                 | 16                     |
| 1. Bihar          |                         | 24           | 36                        | 30         | 30                  |                             | 30                |                    |                   |                  |              | 150               |                 |                    | 150                    |
| 2. Gujarat        |                         |              | 24                        |            |                     |                             | 31                |                    |                   |                  |              | 55                |                 |                    | 55                     |
| 3. Madhya Pradesh |                         |              |                           | 40         |                     |                             | 60                |                    |                   | 20               |              | 120               |                 |                    | 120                    |
| 4. Maharashtra    |                         |              | 60                        |            | 175                 |                             | 120               | 98                 |                   |                  |              | 453               |                 |                    | 453                    |
| 5. Manipur        |                         |              |                           |            |                     |                             |                   |                    |                   |                  |              | 0                 | 20              |                    | 20                     |
| 6. Orissa         |                         | 5            |                           | 15         | 40                  | 20                          | 15                | 30                 | 5                 |                  | 10           | 140               | 70              |                    | 210                    |
| 7. Punjab         |                         |              |                           | 221        |                     |                             |                   |                    |                   |                  |              | 221               | 80              | 90                 | 211                    |
| 8. Tamil Nadu     |                         |              |                           | 230        |                     |                             | 120               | 80                 |                   |                  |              | 430               |                 |                    | 430                    |
| 9. NCT Delhi      |                         |              |                           |            |                     |                             | 100               |                    |                   |                  |              | 100               |                 |                    | 100                    |
| 10. West Bengal   |                         | 150          |                           |            | 100                 | 500                         | 75                |                    |                   |                  |              | 825               |                 |                    | 825                    |
| <b>Total</b>      |                         | <b>179</b>   | <b>120</b>                | <b>536</b> | <b>345</b>          | <b>520</b>                  | <b>551</b>        | <b>208</b>         | <b>5</b>          | <b>20</b>        | <b>10</b>    | <b>2,494</b>      | <b>170</b>      | <b>90</b>          | <b>2,574</b>           |

@ Include Luxury Tax, Betting Tax, Entertainment Tax, Road Tax, Occupancy Tax, Electricity Duties etc.  
**Source:** Budget Documents and other supplementary information received from State Governments.